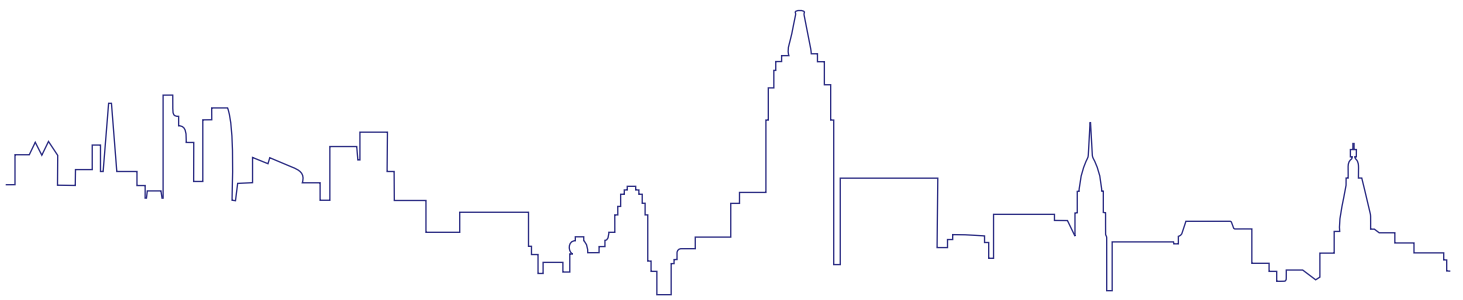


Global ReformBnB 2023



Current situation
and future prospects

Introduction

Last November 2018 we held the NYC ReformBnB, the first international summit of hotel associations facing the challenge of the short-term rental (STR) industry.

We exposed the situation of how the STR industry is causing a vast damage all around the world and we agreed to organize regular meetings for the ReformBnB movement with the aim to take our initiative further and promote fair legislations.

One year after of the volunteer creation of ReformBnB, we are hosting in the city of Buenos Aires, Argentina, the third meeting with the determination, the strength and the conviction to debate ideas that allow us to find global solutions to face the challenges caused by the supply and the intermediation of the short-term rental industry.

In Barcelona, we achieved, through a unanimous consensus, the Guidelines that became a concrete orientation for all the Governments who have decided to apply a regulation for all the components regarding the supply and intermediation of the STR.

The pandemic caused by COVID-19 in 2020 intensified contacts between the members of the Global Reformbnb movement to share and to learn from the best practices applied in different regions.

Once the pandemic was over, we were able to meet in person again in May 2022 in Paris. There we took two key decisions: Global Reformbnb should become an international organization and its scope should cover the whole digital distribution in order to eradicate the abusive clauses of the OTAs.

In December 2022, the first General Assembly of the Global Reform took place in Kyoto where we updated the Guidelines approved in Barcelona in 2019.

The Guidelines are the outcome of a consult to associations of all over the world that shared with forcefulness their reality. On this occasion, we are updating that initial document as a result of a major number of responses and updates, that will help us find solutions to the problems that the hosts of this kind of accommodation suffer, the absence of legislation to regulate them, between other aspects.

This document aims to provide participants with more concrete information about the current situation in different tourist cities/regions/countries of the world, with the goal of sharing best practices.

Below, you will find different cases where an STR platform has become a major problem for the communities where they operate. That piece of news reveals how a company (Airbnb) and the STR industry leaves their users/guests at significant risk, without real insurance, consumer protection, or clear lines of legal liability; they also show an industry polluted with tens of thousands of illegal operators turning homes into illegal dwellings.

To summarize, all indicators reveal the need of fair regulations in the accommodation industry.

Nowadays, global tourism presents new challenges for hoteliers and other accommodation offer, more than we have seen in decades: the growing dominance of OTAs, the largely unchecked landscape of short-term rentals, the rapid expansion of the tourism sector, the pressure it puts on host communities and the challenge of re-designing hospitality in a sustainable manner.

More than ever global collaboration is needed. Global Reformbnb gives us the opportunity to share knowledge, insights, and best practices. To benefit from this network, we have organized international conferences for hotel industry professionals, and we have published guidelines and specialized reports.

For this reason, we have prepared the third update of the Global Reformbnb Report that summarizes the state of the law in different cities and states across the world. Our intention is to give a global overview of the existing conditions and to identify the best practices.

Overview of some practical examples of the best & poor policies around the world

✓ STR only allowed when host shares living quarters with his guests

In New York City, under the new rules, rentals shorter than 30 days are only allowed if hosts register with the city and commit to being physically present in the home for the duration of the rental and share living quarters with their guests. Platforms like airbnb are not allowed to process rentals for unregistered hosts.

✓ It's mandatory for it to register hosts

In the Republic of Ireland a new pending legislation would require owners of short-term tourist lettings to register annually with Ireland's National Tourism Development Authority (Fáilte Ireland) via an online registration system. Once registered each property will be provided with a Short Term Tourist Letting registration number for use on all booking platforms (including property websites) and advertisements.

New York City is enforcing a host registration law to eliminate illegal short-term rentals

✗ Lack of obligation to register the guests

Security has become one of the main factors for the decision on international travels.

Countries like Nepal claim that the lack of obligation to keep record of the visitor means a potential threat to national security.

✓ Fines to reduce the activity of the STR industry

In Ireland, any host offering accommodation for periods of up to and including 21 nights would be required to register. Fines of up to €5,000 would apply against any household that lists a property as a short-term let without a valid registration number.

✗ Doubts over liability: Which rights and responsibilities are guests aware of?

Most questions remain over the liability of the property owners, guests and the platforms that lists properties. Insurance agreements and the procedure for making official complaints are largely undefined. Platforms do not want to take care of it, and guests find themselves alone with no support. Both hosts and guests are unaware of their rights and responsibilities.

✓ Clear tax rules should be settled

When it comes to tax regulation, a major conclusion can be drawn from all the cities taking part on the survey: unclear systems on how those taxes need to be collected, not enforced enough to follow up on the collection and it is an easy scenario to abuse on the legislation.

In Italy the Consiglio di Stato has confirmed that Airbnb must collect the 21% flat tax. Moreover, the Italian Government released the draft budget law for 2024, that increases this tax up to 26%. On the top of it, according to the Italian law:

- STR must pay the bed tax / tax de séjour;
- STR must communicate day by day to the police the name of all the guest;
- if an owner manages more than 4 appartments, he is considered an enterprise (and has to pay VAT and the other taxes on the entreprises).

✗ Inadequate enforcement of rules and laws

All cities agree on the effortlessness of their administrations on control the rules they applied. “Inadequate enforcement of rules and laws”, “unlimited concessions of permits”, “fines are too low”, “no law against STR for revitalizing the downtown”, “not enough presence of

police authorities”, “rules set out not going into effect” are some examples of the answers that participants from cities and regions responded as a poor policy.

✓ Neighbors may choose who they live with

In cities like Perth, New York, Bogotá or Santiago de Chile, if the short-term rental activity is taking place in an apartment building, other people living in the building or the apartment board may ban short-term rental activity in their building.

In Paris, the co-owners can to ban STRs in the building.

✓ The Government of Catalonia restricts STR in Catalan municipalities with stressed housing areas

Municipalities declared to be stressed or with problems of access to housing will have to restrict the number of STR.

This Decree Law replaces the "prior communication" by the "urban licensing regime", a fact that will cause this license to have to be renewed every 5 years.

After these 5 years, if the municipality does not meet with any of the conditions contemplated by the Decree, the STR of that municipality will have to cease their activity.

The conditions that can cause the cessation of STR activity are:

- That the new urban planning DOES NOT expressly authorize the activity.
- There's NOT ENOUGH land available for dwelling in the habitual residence.
- And, in any case, the municipality can grant up to a maximum of 10 STR licences for every 100 inhabitants.

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Argentina

STR activity in Argentina

In Argentina, this issue has been under consideration about 10 years, with advances in legislation and/or registries in most of the country's provinces. There are currently several deficient laws at the provincial level and above all control authorities that do not comply with them. In this context the last 2 years have put in more debate and include the public opinion the issue of STR achieving some progress. The Legislature currently has a national law proposing a national register, delegation of control to the provinces and a slight regulation of platforms. There are currently formal and informal STR offers in different parts of the country.

*n/a % of STR
listings comply
with the law.

n/a		n/a	n/a		89%	10%
Estimated STR listings		Legal	Illegal		Homes	Bedrooms

Survey

Registration Requirement?		✓
Need of permit/license?		×
Fines for renting a property short term in non-compliance with the law?		✓
Total Value of fines?		N/A
Fines against platforms?		×
Total value of fines?		N/A
STR activity completely illegal?		×
Limit on the number of permits?		×
Conditions on obtaining the license?		×
Limit on the number of nights a property can be let?		×
Other people living in the building or the apartment board have the right to ban STR?		✓
Does the government have a specific team for enforcing STR rules?		×
Any debate and discussion around STR activity in your jurisdiction?		Yes, a major
Which of the following taxes are imposed on revenue earned through STR?	Tourist occupancy tax	N/A
	Sales, GST, VAT or other taxes on all revenue	✓
	Social Security/insurance charges or income earned	N/A
	Income tax on income earned	✓
Is there any specific regulation against shared/private rooms?		×

Practices

Best Conduct adopted by the supervisory authority in Salta (Province of Salta). The supervisory authority has exercised the powers provided by the provincial law intensively resulting in an above-average registration rate.

Poor There are many bills that state that the obligation of platforms to cancel advertisements that do not have registration numbers, is only required when the authority processes a full/complete summary against the host.

Barcelona

STR activity in Barcelona

From 2012 to 2014, Barcelona faced a high demand on the request of STR permitted. The city allowed permits with very basic requirements and a low tax of 228€, until 2014 when it stopped, with 9.600 permits given. On behalf of that, an illegal industry of STR appeared and it increased after 2012 achieving the same number of legal and illegal STR.

Since 5 years ago, the local authorities made efforts to eradicate the illegal STR offer through: hiring face to face and online inspectors and applying fines to the owners and the platforms.

During these years, we also have noticed an increase of private/shared bedrooms over a significant decrease of the number of the entire homes. That means, there was a conversion from entire homes to illegal private/shared bedrooms.

Local authorities have banned this activity in the city until they find an appropriate regulation.

*77,33% of STR listings comply with the law.

12.350 | **9.550** | **2.800** | **25%** | **75%**
Estimated STR listings | Legal | Illegal | Homes | Bedrooms

Survey

Registration Requirement?	✓	
Need of permit/license?	✓	
Fines for renting a property short term in non-compliance with the law?	✓	
Total Value of fines?	€10K	
Fines against platforms?	✓	
Total value of fines?	€600K	
STR activity completely illegal?	×	
Limit on the number of permits?	✓	
Conditions on obtaining the license?	✓	
Limit on the number of nights a property can be let?	×	
Other people living in the building or the apartment board have the right to ban STR?	×	
Does the government have a specific team for enforcing STR rules?	✓	
Any debate and discussion around STR activity in your jurisdiction?	Yes, a major	
Which of the following taxes are imposed on revenue earned through STR?	Tourist occupancy tax	✓
	Sales, GST, VAT or other taxes on all revenue	✓
	Social Security/insurance charges or income earned	✓
	Income tax on income earned	✓
Is there any specific regulation against shared/private rooms?	✓	
In Catalonia, a 2021 regulatory framework has been published adding the modality of the shared bedrooms, to establish a regulatory framework for them too. Cities have the opportunity to regulate by themselves; currently in Barcelona this modality is forbidden eventhough platforms still alow its listing.		

Practices

Best

The Government of Catalonia restricts STR in Catalan municipalities with stressed housing areas

- Municipalities declared to be stressed or with problems of access to housing will have to restrict the number of STR.
- This Decree Law replaces the "prior communication" by the "urban licensing regime", a fact that will cause this license to have to be renewed every 5 years.
- After these 5 years, if the municipality does not meet with any of the conditions contemplated by the Decree, the STR of that municipality will have to cease their activity.
- The conditions that can cause the cessation of STR activity are:
 - That the new urban planning DOES NOT expressly authorize the activity.
 - There's NOT ENOUGH land available for dwelling in the habitual residence.
 - And, in any case, the municipality can grant up to a maximum of 10 STR licences for every 100 inhabitants.

Mass media law "war" against Airbnb.

Empowerment: personal and software tools. Social movement for the protection of housing.

Apply fines to hosts and post them in the media.

Provisional ban to shared homes/bedrooms

Poor

Unlimited concessions of permits. (before 2021)

Association's name:
Hotelverband Deutschland

(IHA) President/CEO:
Markus Luthe

N. of members:
1.300

N. of beds represented:
n/a

Berlin

STR activity in Berlin

People offering their whole apartment in Berlin as a short-term-rental has needed a registration number since 2014; since 2018, landlords of individual rooms have also had to apply for such a number if they are a certain size in relation to the rest of the apartment. In February of this year (2021), Berlin tightened its rules once again. Online portals in Berlin will not be allowed to publish offers without an existing registration number. In addition, every provider will now have to apply for such a number - regardless of the size of the room or whether it is a private or commercial tenant.

If an application is made for a registration number, the relevant authority will consider whether the private interest outweighs the public interest in preserving available housing. Thus, an owner-occupied dwelling may be rented out during the owner's absence. However, its character as a primary residence must be preserved. A Berlin secondary residence may be rented out to a third party for a maximum of 90 days per year.

*22% of STR listings comply with the law.

9.000 | 2.000 | 700 | 63% | 37%
Legal Illegal Homes Bedrooms

Estimated STR listings

Survey

Registration Requirement?		✓
Need of permit/license?		✓
Fines for renting a property short term in non-compliance with the law?		✓
Total Value of fines?		€3,4M
Fines against platforms?		×
Total value of fines?		N/A
STR activity completely illegal?		×
Limit on the number of permits?		✓
Conditions on obtaining the license?		✓
Limit on the number of nights a property can be let?		✓
Other people living in the building or the apartment board have the right to ban STR?		×
Does the government have a specific team for enforcing STR rules?		✓
Any debate and discussion around STR activity in your jurisdiction?		Yes, a major
Which of the following taxes are imposed on revenue earned through STR?	Tourist occupancy tax	✓
	Sales, GST, VAT or other taxes on all revenue	✓
	Social Security/insurance charges or income earned	✓
	Income tax on income earned	✓
Is there any specific regulation against shared/private rooms?		✓
What are the best practices taken in your region to prevent COVID-19 in the STR market?		N/A

Practices

Best None.

Poor None.

Association's name:
ABIH

President/CEO:
n/a

N. of members:
n/a

N. of beds represented:
540.000

Brazil

STR activity in Brazil

*N/A% of STR
listings comply
with the law.

Survey

n/a

Estimated STR listings

n/a

Legal

n/a

Illegal

n/a

Homes

n/a

Bedrooms

Registration Requirement?		×
Need of permit/license?		×
Fines for renting a property short term in non-compliance with the law?		×
Total Value of fines?		N/A
Fines against platforms?		×
Total value of fines?		N/A
STR activity completely illegal?		×
Limit on the number of permits?		×
Conditions on obtaining the license?		×
Limit on the number of nights a property can be let?		×
Other people living in the building or the apartment board have the right to ban STR?		×
Does the government have a specific team for enforcing STR rules?		×
Any debate and discussion around STR activity in your jurisdiction?		×
Which of the following taxes are imposed on revenue earned through STR?	Tourist occupancy tax	×
	Sales, GST, VAT or other taxes on all revenue	✓
	Social Security/insurance charges or income earned	×
	Income tax on income earned	×
Is there any specific regulation against shared/private rooms?		×
What are the best practices taken in your region to prevent COVID-19 in the STR market?		N/A

Practices

Best None.

Poor Hotels are offering rooms
in STR platforms

Association's name:
AHTRA - BA

President/CEO:
Daniel Gustavo Manzella

N. of members:
70

N. of beds represented:
18.500

Buenos Aires

STR activity in Buenos Aires

We have registered the STR from 17 years ago with a relevant exponential growth during the last 10 years. The city of Buenos Aires has dictated a legislation from 5 years ago, but it has some weaknesses because it is not 100% compulsory for STR to register themselves and to regulate the situation.

*1,5% of STR listings comply with the law.

28.000 | **400** **27.600** | **74%** **26%**
Estimated STR listings Legal Illegal Homes Bedrooms

Survey

Registration Requirement?		✓
Need of permit/license?		✓
Fines for renting a property short term in non-compliance with the law?		×
Total Value of fines?		\$ ×
Fines against platforms?		×
Total value of fines?		\$ ×
STR activity completely illegal?		×
Limit on the number of permits?		×
Conditions on obtaining the license?		×
Limit on the number of nights a property can be let?		×
Other people living in the building or the apartment board have the right to ban STR?		×
Does the government have a specific team for enforcing STR rules?		×
Any debate and discussion around STR activity in your jurisdiction?		Yes, a minor
Which of the following taxes are imposed on revenue earned through STR?	Tourist occupancy tax	×
	Sales, GST, VAT or other taxes on all revenue	✓
	Social Security/insurance charges or income earned	×
	Income tax on income earned	×

Practices

Best None.

Poor Registration processes has just registered a 10% of the STR in Buenos Aires.

Association's name:
Chilean Federation
of Tourism Companies

President/CEO:
Helen Kouyoumdjian

N. of members:
800

N. of beds represented:
26.340

Chile

STR activity in Chile

STR are mostly located on the hotelier areas of the cities. It is not a collaborative business model as the offer is composed by complete units, mainly apartments and provided by companies that develop this business with a supply of various units, including cases where they own the majority of the units within a building. Competition is unfair against hotels generating a huge economic impact. During the pandemic, there was a shift of apartments from STR to long term rental as demands was closed to zero. However as demand starts to reactivate STR will probably start to grow again.

*10% of STR
listings comply
with the law.

30.000 | 3000 | 27.000 | 75% | 25%
Legal Illegal Homes Bedrooms

Estimated STR listings

Survey

Registration Requirement?		×
Need of permit/license?		×
Fines for renting a property short term in non-compliance with the law?		×
Total Value of fines?		N/A
Fines against platforms?		×
Total value of fines?		N/A
STR activity completely illegal?		×
Limit on the number of permits?		×
Conditions on obtaining the license?		N/A
Limit on the number of nights a property can be let?		×
Other people living in the building or the apartment board have the right to ban STR?		✓
Does the government have a specific team for enforcing STR rules?		×
Any debate and discussion around STR activity in your jurisdiction?		×
Which of the following taxes are imposed on revenue earned through STR?	Tourist occupancy tax	N/A
	Sales, GST, VAT or other taxes on all revenue	N/A
	Social Security/insurance charges or income earned	✓
	Income tax on income earned	✓
Is there any specific regulation against shared/private rooms?		×

Practices

Best n/a

Poor n/a

Association's name:
Asociación Hotelera y
Turística de Colombia

President/CEO:
Jose Duarte G.

N. of members:
1050

N. of beds represented:
91.194

Colombia

STR activity in Bogotá

The STR in Colombia has grown significantly in recent years, thanks to the increase in applications that facilitate its growth, generating in many cases significant impact on the formal hotel industry, job creation, problems related with sustainability, gentrification, sexual exploitation and others. In some regions of Colombia, the level of penetration of this activity is close to 50% and a higher percentage in periods of high demand (for example vacations). In the recent tourism law of our country (Law 2068), thanks to the management of COTELCO, it was possible to include measures aimed at the registration and regulation of the technological platforms that offer these services, but still more is required to guarantee sustainable development of the tourism sector for all including STR that complies the rules and commitments to operate and not only the registration which is a digital procedure without any verification of authorities.

*4% of STR
listings comply
with the law.

55.778 | n/a | n/a | n/a | n/a
Legal Illegal Homes Bedrooms
Estimated STR listings

Survey (refers to Colombia)

Registration Requirement?		✓
Need of permit/license?		×
Fines for renting a property short term in non-compliance with the law?		×
Total Value of fines?		N/A
Fines against platforms?		×
Total value of fines?		N/A
STR activity completely illegal?		×
Limit on the number of permits?		×
Conditions on obtaining the license?		×
Limit on the number of nights a property can be let?		✓
Other people living in the building or the apartment board have the right to ban STR?		✓
Does the government have a specific team for enforcing STR rules?		✓
Any debate and discussion around STR activity in your jurisdiction?		Yes
Which of the following taxes are imposed on revenue earned through STR?	Tourist occupancy tax	×
	Sales, GST, VAT or other taxes on all revenue	×
	Social Security/insurance charges or income earned	×
	Income tax on income earned	×
Is there any specific regulation against shared/private rooms?		×
With the registry, it will be possible to quantify them and start a path to regulating them.		
What are the best practices taken in your region to prevent COVID-19 in the STR market?		N/A

Practices

Best

With the recent tourism law, a registration process of the platforms began, aimed at identifying them.

Poor

Visit of police authorities.

Association's name:
HORESTA

President/CEO:
**Jan Vinther Larsen /
Pia Voss (temp.)**

N. of members:
1.980

N. of beds represented:
n/a

Denmark

STR activity in Denmark

At first STR was not regulated. Later stage 2019 May 1st new Act L 188 and the STR became regulated through a voluntary agreement having STR (Air BnB as the major) reporting names and addresses to the Danish Tax Authority. Since 2021 the STRs such as AirBnB automatically have to report the individual rental revenues to the national income registration agency.

*100% of STR
listings comply
with the law.

26.000 | **26.000** **0** | **84%** **16%**
Estimated STR listings Legal Illegal Homes Bedrooms

Survey

Registration Requirement?		✓
Need of permit/license?		×
Fines for renting a property short term in non-compliance with the law?		×
Total Value of fines?		N/A
Fines against platforms?		×
Total value of fines?		N/A
STR activity completely illegal?		×
Limit on the number of permits?		✓
Conditions on obtaining the license?		×
Limit on the number of nights a property can be let?		✓
Other people living in the building or the apartment board have the right to ban STR?		✓
Does the government have a specific team for enforcing STR rules?		×
Any debate and discussion around STR activity in your jurisdiction?		Yes, a minor
Which of the following taxes are imposed on revenue earned through STR?	Tourist occupancy tax	×
	Sales, GST, VAT or other taxes on all revenue	×
	Social Security/insurance charges or income earned	×
	Income tax on income earned	✓
Is there any specific regulation against shared/private rooms? Subject to law of lessee		✓
What are the best practices taken in your region to prevent COVID-19 in the STR market?		N/A

Practices

Best The Act L188 Not to be evaluated until 2022. The sector suffers from a non-interventional approach undertaken by the government

Poor The national agency who is administering the act is not capable of assessing and scrutinizing the actual number of days of occupancy despite there is a cap on this in the Act.

Dublin

STR activity in Dublin

In July 2019, the Government introduced new regulations aimed at addressing the negative impact of short terms lettings on the rental housing market in 'rent pressure zones'. In these zones, if the property is not the owner's principal private residence, they are required to apply for planning permission from their local authority for it to be used for short-term letting purposes. Home-sharing is unaffected for private principal residences. However, principal private residences can only be let in their entirety on a short term basis for a cumulative period of 90 days where the owner is temporarily absent from their home. It is too early to determine the impact these regulations will have.

500 | **n/a** **n/a** | **n/a** **n/a**
Estimated STR listings Legal Illegal Homes Bedrooms

Survey

Registration Requirement?		×
Need of permit/license?		×
Fines for renting a property short term in non-compliance with the law?		✓
Total Value of fines?		€5K
Fines against platforms?		×
Total value of fines?		€×
STR activity completely illegal?		×
Limit on the number of permits?		×
Conditions on obtaining the license?		✓
Limit on the number of nights a property can be let?		×
Other people living in the building or the apartment board have the right to ban STR?		×
Does the government have a specific team for enforcing STR rules?		×
Any debate and discussion around STR activity in your jurisdiction?		Yes, a major
Which of the following taxes are imposed on revenue earned through STR?	Tourist occupancy tax	×
	Sales, GST, VAT or other taxes on all revenue	×
	Social Security/insurance charges or income earned	✓
	Income tax on income earned	✓

Practices

Best New regulations have come into effect since July2019, however it is too early to determine what impact this has had.

Poor None.

Ecuador

STR activity in Ecuador

"They operate without any regulation. There has been some efforts by SRI (ecuatoriana inland revenue service) to tax their revenue, with very little success. All attempts to regulate the activity, which have been many, have been stopped by AIRBNB lawyers and lobbyist."

*N/A% of STR listings comply with the law.

28.200 | n/a | n/a | n/a | n/a
Legal Illegal Homes Bedrooms

Estimated STR listings

Survey

Registration Requirement?		×
Need of permit/license?		×
Fines for renting a property short term in non-compliance with the law?		×
Total Value of fines?		N/A
Fines against platforms?		×
Total value of fines?		N/A
STR activity completely illegal?		×
Limit on the number of permits?		×
Conditions on obtaining the license?		×
Limit on the number of nights a property can be let?		×
Other people living in the building or the apartment board have the right to ban STR?		×
Does the government have a specific team for enforcing STR rules?		×
Any debate and discussion around STR activity in your jurisdiction?		Yes, a major
Which of the following taxes are imposed on revenue earned through STR?	Tourist occupancy tax	N/A
	Sales, GST, VAT or other taxes on all revenue	N/A
	Social Security/insurance charges or income earned	N/A
	Income tax on income earned	N/A
Is there any specific regulation against shared/private rooms?		×

Practices

Best n/a

Poor We have been working for a number of years to get a law to formalize de STR activity, every time we are close to regulate the pressure from the STR owners and AIRBNB has been overwhelming and politically it has been imposible to pass such law. We have been told that at the end of September 2023 we will have this new regulation.

Association's name:
Israel Hotel's Association

President/CEO:
Amir Hayak/ Yael Danieli

N. of members:
384

N. of beds represented:
11.023

Eliat

STR activity in Eliat

*0% of STR
listings comply
with the law.

Survey

1.195 | 0 | 1.195 | 75% | 25%
Estimated STR listings Legal Illegal Homes Bedrooms

Registration Requirement?		×
Need of permit/license?		×
Fines for renting a property short term in non-compliance with the law?		×
Total Value of fines?		\$ ×
Fines against platforms?		×
Total value of fines?		\$ ×
STR activity completely illegal?		✓
Limit on the number of permits?		×
Conditions on obtaining the license?		×
Limit on the number of nights a property can be let?		×
Other people living in the building or the apartment board have the right to ban STR?		×
Does the government have a specific team for enforcing STR rules?		×
Any debate and discussion around STR activity in your jurisdiction?		×
Which of the following taxes are imposed on revenue earned through STR?	Tourist occupancy tax	×
	Sales, GST, VAT or other taxes on all revenue	×
	Social Security/insurance charges or income earned	×
	Income tax on income earned	✓

Practices

Best None.

Poor None.

Association's name:
**Estonia Hotel & Restaurant
Association**

Presiden/CEOt:
Killu Maidla

N. of members:
200

N. of beds represented:
16.000

Estonia /Tallin

STR activity in Estonia / Tallin

*N/A% of STR
listings comply
with the law.

2.800

Estimated STR listings

n/a
Legal

n/a
Illegal

n/a
Homes

n/a
Bedrooms

Survey

Registration Requirement?		×
Need of permit/license?		×
Fines for renting a property short term in non-compliance with the law?		×
Total Value of fines?		N/A
Fines against platforms?		×
Total value of fines?		N/A
STR activity completely illegal?		×
Limit on the number of permits?		×
Conditions on obtaining the license?		N/A
Limit on the number of nights a property can be let?		×
Other people living in the building or the apartment board have the right to ban STR?		×
Does the government have a specific team for enforcing STR rules?		×
Any debate and discussion around STR activity in your jurisdiction?		Yes, a major
Which of the following taxes are imposed on revenue earned through STR?	Tourist occupancy tax	N/A
	Sales, GST, VAT or other taxes on all revenue	✓
	Social Security/insurance charges or income earned	N/A
	Income tax on income earned	✓
Is there any specific regulation against shared/private rooms?		×

Practices

Best n/a

Poor n/a

Association's name:
MaRa

CEO:
Timo Lappi

N. of members:
2.800

N. of beds represented:
119.000

Finland

STR activity in Finland

They do not count
with an official
estimated STR listing

n/a

Estimated STR listings

n/a

Legal

n/a

Illegal

n/a

Homes

n/a

Bedrooms

Survey

Registration Requirement?		×
Need of permit/license?		×
Fines for renting a property short term in non-compliance with the law?		×
Total Value of fines?		\$×
Fines against platforms?		×
Total value of fines?		\$×
STR activity completely illegal?		×
Limit on the number of permits?		×
Conditions on obtaining the license?		×
Limit on the number of nights a property can be let?		×
Other people living in the building or the apartment board have the right to ban STR?		×
Does the government have a specific team for enforcing STR rules?		×
Any debate and discussion around STR activity in your jurisdiction?		Yes, a major
Which of the following taxes are imposed on revenue earned through STR?	Tourist occupancy tax	×
	Sales, GST, VAT or other taxes on all revenue	✓
	Social Security/insurance charges or income earned	✓
	Income tax on income earned	✓

Practices

Best None.

Poor None.

Association's name:
Federalberghi Firenze

President/CEO:
Francesco Bechi

N. of members:
274

N. of beds represented:
18.000

Florence

STR activity in Florence

In Florence we haven't any specific law, only "Agreement concerning the application, collection and payment of Tourist Tax" with Airbnb Platform. A basic article in regional level for the regulation of STR. With a little average of tourist tax in Florence (40M €) we asked for a task force to try to control illegal STR activity.

*50% of STR listings comply with the law.

10.300 | **5.150** | **5.150** | **90%** | **10%**
Estimated STR listings Legal Illegal Homes Bedrooms

Survey

Registration Requirement?		✓
Need of permit/license?		×
Fines for renting a property short term in non-compliance with the law?		×
Total Value of fines?		\$ ×
Fines against platforms?		×
Total value of fines?		\$ ×
STR activity completely illegal?		×
Limit on the number of permits?		×
Conditions on obtaining the license?		×
Limit on the number of nights a property can be let?		×
Other people living in the building or the apartment board have the right to ban STR?		×
Does the government have a specific team for enforcing STR rules?		×
Any debate and discussion around STR activity in your jurisdiction?		Yes, a minor
Which of the following taxes are imposed on revenue earned through STR?	Tourist occupancy tax	✓
	Sales, GST, VAT or other taxes on all revenue	✓
	Social Security/insurance charges or income earned	×
	Income tax on income earned	✓

Practices

Best None.

Poor No law and open to STR for revitalizing the downtown.

Association's name:
GHR

Presiden/CEOt:
Didier Chenet

N. of members:
15.000

N. of beds represented:
N/A

France

STR activity in France

In France there is STR since a law in 1951 framing rural STR. In 2014 a new French law tried to limit the explosion in the number of new kind of STR, due to new online platforms. Since then, there has been many new regulations on fiscal & social fields, and creating new responsibilities for online platforms. There still is new proposal to reinforce the rules and even more limit the number of STR. The rules applicable to a furnished tourist accommodation differ depending on whether it constitutes a primary residence or not:

- Renting out a principal residence: If the total duration does not exceed 120 days per year, no prior declaration or authorization is required, unless the municipality has implemented the change of use procedure (step 1) and then the registration number (step 2).

- Renting out a vacation residence:

- In the first place, the owner must declare their furnished tourist accommodation to the town hall, regardless of the location of the city.

- The framework can be strengthened if the city has implemented the registration procedure for both primary and secondary residences enabling the 120-day maximum for primary residences to be monitored.

- There is no generalisation of the registration number and even platforms cannot know in which cities there is this rule. Nota bene : even platforms such as Booking.com are trying to block fraudulent offers of STR (consequences of Olympic Games in France in 2024)

*N/A% of STR listings comply with the law.

n/a

Estimated STR listings

n/a

Legal

n/a

Illegal

n/a

Homes

n/a

Bedrooms

Survey

Registration Requirement?		✓
Need of permit/license?		×
Fines for renting a property short term in non-compliance with the law?		✓
Total Value of fines?		N/A
Fines against platforms?		✓
Total value of fines?		N/A
STR activity completely illegal?		×
Limit on the number of permits?		×
Conditions on obtaining the license?		×
Limit on the number of nights a property can be let?		✓
Other people living in the building or the apartment board have the right to ban STR?		✓
Does the government have a specific team for enforcing STR rules?		×
Any debate and discussion around STR activity in your jurisdiction?		Yes, a major
Which of the following taxes are imposed on revenue earned through STR?	Tourist occupancy tax	✓
	Sales, GST, VAT or other taxes on all revenue	N/A
	Social Security/insurance charges or income earned	✓
	Income tax on income earned	✓
Is there any specific regulation against shared/private rooms?		×

Practices

Best n/a

Poor n/a

Greece

STR activity in Greece

They do not count
with an official
estimated STR listing

76.070 | **n/a** **n/a** | **n/a** **n/a**
Estimated STR listings Legal Illegal Homes Bedrooms

Survey

Registration Requirement?		✓
Need of permit/license?		×
Fines for renting a property short term in non-compliance with the law?		✓
Total Value of fines?		\$×
Fines against platforms?		×
Total value of fines?		\$×
STR activity completely illegal?		×
Limit on the number of permits?		×
Conditions on obtaining the license?		×
Limit on the number of nights a property can be let?		×
Other people living in the building or the apartment board have the right to ban STR?		×
Does the government have a specific team for enforcing STR rules?		×
Any debate and discussion around STR activity in your jurisdiction?		Yes, a major
Which of the following taxes are imposed on revenue earned through STR?	Tourist occupancy tax	×
	Sales, GST, VAT or other taxes on all revenue	×
	Social Security/insurance charges or income earned	×
	Income tax on income earned	✓

Practices

Best None.

Poor None.

Ireland

STR activity in Ireland

At the end of 2022, approximately 30,000 Short Term Tourist Letting properties were estimated to be in the State, of which 20,000 are estimated to be whole houses or apartments.

The Irish Government is aiming to bring 12,000 short-term let properties back into long-term use for residential purposes.

Property owners who rent out their property to visitors for short-term lets, are currently required to get planning permission from their local authority or apply for an exemption. Tax implications for such short-term lets.

Regulations introduced in July 2019 aim to bring properties used for short-term tourist lettings in Rent Pressure Zones (RPZs) back to the long-term rental market. Rent Pressure Zones are areas where rents are highest and rising quickly.

Earlier this year, there were reports that Dublin city Council was investigating approximately 1,600 Dublin properties on suspicion that they were operating as illegal short-term lets.

National legislation is currently pending in the Republic of Ireland that would require owners of short-term tourist lettings to register annually with Ireland's National Tourism Development Authority (Fáilte Ireland) via an online registration system. Once registered each property will be provided with a Short Term Tourist Letting registration number for use on all booking platforms (including property websites) and advertisements.

Any host offering accommodation for periods of up to and including 21 nights would be required to register. Fines of up to €5,000 would apply against any household that lists a property as a short-term let without a valid registration number.

The legislation is currently on hold until the end of the year following a decision by the European Commission (part of the executive arm of the European Union) to instigate a standstill on the legislation in light of concerns it has raised in relation to the restrictiveness of the legislation.

Airbnb and Expedia have raised concerns over the proposed role and responsibility of platforms in current plans.

Airbnb has been advocating for an EU solution for several years to provide legal clarity to platforms when it comes to the sharing of personal host data with local and national authorities. It is seeking for the Irish Government to instead focus on building an EU-level framework that can then inform national policy.

Online platforms are also raising concerns in relation to requirements that they proactively check the legality of a registration number or to proactively delist accommodation listings on the assumption that they could be illegal. They main that to do so would be in contravention of the hosting defence as recognised in the European Union's E-Commerce Directive (and confirmed by the Digital Services Act) and in the CJEU case law."

*N/A% of STR listings comply with the law.

n/a

Estimated STR listings

n/a

Legal

n/a

Illegal

66%

Homes

33%

Bedrooms

Survey

Registration Requirement?	×
Need of permit/license?	✓
Fines for renting a property short term in non-compliance with the law?	×
Total Value of fines?	N/A
Fines against platforms?	×
Total value of fines?	N/A
STR activity completely illegal?	N/A
Limit on the number of permits?	N/A
Conditions on obtaining the license?	N/A
Limit on the number of nights a property can be let?	✓
Other people living in the building or the apartment board have the right to ban STR?	N/A
Does the government have a specific team for enforcing STR rules?	×
Any debate and discussion around STR activity in your jurisdiction?	Yes, a major

Ireland

Association's name:
Irish Hotels Federation

President/CEO:
Denyse Campbell

N. of members:
900

N. of beds represented:
65.000

Which of the following taxes are imposed on revenue earned through STR?	Tourist occupancy tax	N/A
	Sales, GST, VAT or other taxes on all revenue	N/A
	Social Security/insurance charges or income earned	N/A
	Income tax on income earned	✓
Is there any specific regulation against shared/private rooms?		N/A

Practices

Best	In the Republic of Ireland a new pending legislation would require owners of short-term tourist lettings to register annually with Ireland's National Tourism Development Authority (Fáilte Ireland) via an online registration system. Once registered each property will be provided with a Short Term Tourist Letting registration number for use on all booking platforms (including property websites) and advertisements.	Poor	n/a
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Association's name:
**Federalberghi /
Italian hotel association**

President/CEO:
**Bernabò Bocca /
Alessandro Nucara**

N. of members:
27.000

N. of beds represented:
2.000.000

Italy

STR activity in Italy

*N/A% of STR
listings comply
with the law.

STR is growing more and more, like wildfire.

500.000 | **n/a** **n/a** | **81,60%** **17,30%**
Legal Illegal Homes Bedrooms

Estimated STR listings

Survey

Registration Requirement?		✓
Need of permit/license?		×
Fines for renting a property short term in non-compliance with the law?		×
Total Value of fines?		N/A
Fines against platforms?		×
Total value of fines?		N/A
STR activity completely illegal?		×
Limit on the number of permits?		✓
Conditions on obtaining the license?		×
Limit on the number of nights a property can be let?		×
Other people living in the building or the apartment board have the right to ban STR?		×
Does the government have a specific team for enforcing STR rules?		×
Any debate and discussion around STR activity in your jurisdiction?		Yes, a minor
Which of the following taxes are imposed on revenue earned through STR?	Tourist occupancy tax	N/A
	Sales, GST, VAT or other taxes on all revenue	N/A
	Social Security/insurance charges or income earned	N/A
	Income tax on income earned	✓
Is there any specific regulation against shared/private rooms?		×

Practices

Best	In Italy the Consiglio di Stato has confirmed that Airbnb must collect the 21% flat tax. Moreover, the Italian Government released the draft budget law for 2024, that increases this tax up to 26%. On the top of it, according to the Italian law: <ul style="list-style-type: none">• STR must pay the bed tax / tax de sojour;• STR must communicate day by day to the police the name of all the guest;• if an owner manages more than 4 appartments, he is considered an enterprise (and has to pay VAT and the other taxes on the enterprises).	Poor	No control, no fines
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Association's name:
All Japan Ryokan Hotel
Association

President/CEO:
Yoshihiro Inoue

N. of members:
14,908

N. of beds represented:
n/a

Japan

STR activity in Japan

November 2015: Establishment of the "Study Group on the Ideal STR Service".

June 2016: Cabinet approved the "Regulatory Reform Implementation Plan". The basic system design for private accommodations, including the establishment of a regulatory system for "landlord-resident type" and "landlord-less type," is presented, and the plan will be adopted in fiscal year 2016.

March 10, 2017: "Residential Accommodation Business Bill" was approved by the Cabinet and submitted to the Diet by the Cabinet.

June 16, 2017: Promulgation of the "Residential Accommodation Business Law

October 27, 2017: Promulgation of the Ministerial Ordinances related to the Residential Accommodation Business Law.

December 26, 2017: Promulgation of the Guidelines for Enforcement of the Residential Accommodation Business Law.

February 28, 2018: Portal site for the private accommodations system opened.

March 1, 2018: Operation of the call center for the private accommodations system begins.

March 15, 2018: Preparatory acts (start of notification of residential accommodation business, etc.), operation of the private accommodations system operation system begins.

June 15, 2018: Enforcement of the Residential Accommodation Business Law.

*N/A% of STR
listings comply
with the law.

26.487 | n/a | n/a | 75,30% | n/a
Legal Illegal Homes Bedrooms

Estimated STR listings

Survey

Registration Requirement?		✓
Need of permit/license?		✓
Fines for renting a property short term in non-compliance with the law?		✓
Total Value of fines?		¥1 M (Maximum)
Fines against platforms?		✓
Total value of fines?		N/A
STR activity completely illegal?		×
Limit on the number of permits?		✓
Conditions on obtaining the license?		✓
Limit on the number of nights a property can be let?		✓
Other people living in the building or the apartment board have the right to ban STR?		×
Does the government have a specific team for enforcing STR rules?		✓
Any debate and discussion around STR activity in your jurisdiction?		Yes, a minor
Which of the following taxes are imposed on revenue earned through STR?	Tourist occupancy tax	N/A
	Sales, GST, VAT or other taxes on all revenue	✓
	Social Security/insurance charges or income earned	N/A
	Income tax on income earned	✓

Practices

Best n/a

Poor n/a

Association's name:
Israel Hotel's Association

President/CEO:
Amir Hayak/ Yael Danieli

N. of members:
384

N. of beds represented:
9.073

Jerusalem

STR activity in Jerusalem

*0% of STR
listings comply
with the law.

3.380

Estimated STR listings

0

Legal

3.380

Illegal

82%

Homes

18%

Bedrooms

Survey

Registration Requirement?		×
Need of permit/license?		×
Fines for renting a property short term in non-compliance with the law?		×
Total Value of fines?		\$×
Fines against platforms?		×
Total value of fines?		\$×
STR activity completely illegal?		✓
Limit on the number of permits?		×
Conditions on obtaining the license?		×
Limit on the number of nights a property can be let?		×
Other people living in the building or the apartment board have the right to ban STR?		×
Does the government have a specific team for enforcing STR rules?		×
Any debate and discussion around STR activity in your jurisdiction?		×
Which of the following taxes are imposed on revenue earned through STR?	Tourist occupancy tax	×
	Sales, GST, VAT or other taxes on all revenue	×
	Social Security/insurance charges or income earned	×
	Income tax on income earned	✓

Practices

Best None.

Poor None.

Liechtenstein

STR activity in Vaduz

They do not count
with an official
estimated STR listing

We would like to help so, that Airbnb will have the same regulations as the hotel and apartment business in security, price transparency, assurance and employment.

n/a | n/a | n/a | 50% | 50%

Estimated STR listings | Legal | Illegal | Homes | Bedrooms

Survey

Registration Requirement?		×
Need of permit/license?		×
Fines for renting a property short term in non-compliance with the law?		×
Total Value of fines?		\$ ×
Fines against platforms?		×
Total value of fines?		\$ ×
STR activity completely illegal?		×
Limit on the number of permits?		×
Conditions on obtaining the license?		n/a
Limit on the number of nights a property can be let?		✓
Other people living in the building or the apartment board have the right to ban STR?		×
Does the government have a specific team for enforcing STR rules?		×
Any debate and discussion around STR activity in your jurisdiction?		Yes, a minor
Which of the following taxes are imposed on revenue earned through STR?	Tourist occupancy tax	✓
	Sales, GST, VAT or other taxes on all revenue	×
	Social Security/insurance charges or income earned	×
	Income tax on income earned	✓

Practices

Best None.

Poor They are waiting what other countries will do.

Association's name:
**Lithuanian Association of Hotels
and Restaurants**

President/CEO:
**Evalda Siskauskiene
/ Egle Lizaityte**

N. of members:
342

N. of beds represented:
7.060

Lithuania

STR activity in Lithuania

*30% of STR
listings comply
with the law.

1.650 | **1.269** | **381** | **n/a** | **n/a**
Estimated STR listings Legal Illegal Homes Bedrooms

Survey

Registration Requirement?		✓
Need of permit/license?		×
Fines for renting a property short term in non-compliance with the law?		×
Total Value of fines?		300 - 800 €
Fines against platforms?		×
Total value of fines?		N/A
STR activity completely illegal?		×
Limit on the number of permits?		×
Conditions on obtaining the license?		×
Limit on the number of nights a property can be let?		×
Other people living in the building or the apartment board have the right to ban STR?		×
Does the government have a specific team for enforcing STR rules?		×
Any debate and discussion around STR activity in your jurisdiction?		Yes, a minor
Which of the following taxes are imposed on revenue earned through STR?	Tourist occupancy tax	✓
	Sales, GST, VAT or other taxes on all revenue	✓
	Social Security/insurance charges or income earned	✓
	Income tax on income earned	✓
Is there any specific regulation against shared/private rooms?		×
What are the best practices taken in your region to prevent COVID-19 in the STR market?		
Vilnius city planned for an agreement with AirBnB to be signed in order to let them collect city tax and to forward it automatically to the city budget. Due to pandemics, this topic has been moved aside.		

Practices

Best Vilnius city planned for an agreement with AirBnB to be signed in order to let them collect city tax and to forward it automatically to the city budget. Due to pandemics, this topic has been moved aside.

Poor None.

Malaysia

STR activity in Malaysia

*100% of STR listings comply with the law.

None.

50.00 | 50.000 | 0 | 80% | 20%

Estimated STR listings | Legal | Illegal | Homes | Bedrooms

Survey

Registration Requirement?		×
Need of permit/license?		×
Fines for renting a property short term in non-compliance with the law?		×
Total Value of fines?		N/A
Fines against platforms?		×
Total value of fines?		N/A
STR activity completely illegal?		×
Limit on the number of permits?		×
Conditions on obtaining the license?		×
Limit on the number of nights a property can be let?		✓
Other people living in the building or the apartment board have the right to ban STR?		×
Does the government have a specific team for enforcing STR rules?		✓
Any debate and discussion around STR activity in your jurisdiction?		Yes, a minor
Which of the following taxes are imposed on revenue earned through STR?	Tourist occupancy tax	×
	Sales, GST, VAT or other taxes on all revenue	✓
	Social Security/insurance charges or income earned	×
	Income tax on income earned	✓
Is there any specific regulation against shared/private rooms?		×
What are the best practices taken in your region to prevent COVID-19 in the STR market?		
We closed the borders		

Practices

Best The government limited the number of night a flat can be rented up to 90 days per year

Poor The enforcement of the regulation is very poor and no days are counted and no taxes have been paid yet

Association's name:
Assoc. de Hoteles de CDMX

President/CEO:
Alberto Albarran

N. of members:
n/a

N. of beds represented:
n/a

Mexico

STR activity in Mexico City

In Mexico, hotel associations claim for an urgent fiscal regulation on the STR activity so they can have similar taxes to other hospitality properties, for a registration requirement and also for a harder enforcement from the authorities to make sure all hosts are legally operating.

*60% of STR listings comply with the law.

47.000 | **27.755** | **19.245** | **n/a** | **n/a**
Estimated STR listings Legal Illegal Homes Bedrooms

Survey

Registration Requirement?		✓
Need of permit/license?		×
Fines for renting a property short term in non-compliance with the law?		×
Total Value of fines?		\$ ×
Fines against platforms?		×
Total value of fines?		\$ ×
STR activity completely illegal?		×
Limit on the number of permits?		×
Conditions on obtaining the license?		×
Limit on the number of nights a property can be let?		×
Other people living in the building or the apartment board have the right to ban STR?		×
Does the government have a specific team for enforcing STR rules?		×
Any debate and discussion around STR activity in your jurisdiction?		Yes, a major
Which of the following taxes are imposed on revenue earned through STR?	Tourist occupancy tax	×
	Sales, GST, VAT or other taxes on all revenue	×
	Social Security/insurance charges or income earned	×
	Income tax on income earned	×

Practices

Best None.

Poor In need of reform a legislation applying to STR, in order to push hosts and platform to declare all taxes.

Association's name:
**Federalberghi
Milano-Lodi-Monza
e Brianza**

President/CEO:
Maurizio Naro

N. of members:
200 ca.

N. of beds represented:
25.000

Milan

STR activity in Milan

*32,22% of STR listings comply with the law.

started during EXPO 2015 with just 4.000 listings it has grown year after year

18.000 | **5.000** | **13.000** | **85%** | **15%**
Estimated STR listings Legal Illegal Homes Bedrooms

Survey

Registration Requirement?		✓
Need of permit/license?		✓
Fines for renting a property short term in non-compliance with the law?		✓
Total Value of fines?		N/A
Fines against platforms?		N/A
Total value of fines?		N/A
STR activity completely illegal?		×
Limit on the number of permits?		×
Conditions on obtaining the license?		✓
Limit on the number of nights a property can be let?		×
Other people living in the building or the apartment board have the right to ban STR?		×
Does the government have a specific team for enforcing STR rules?		✓
Any debate and discussion around STR activity in your jurisdiction?		Yes, a major
Which of the following taxes are imposed on revenue earned through STR?	Tourist occupancy tax	✓
	Sales, GST, VAT or other taxes on all revenue	N/A
	Social Security/insurance charges or income earned	N/A
	Income tax on income earned	✓
Is there any specific regulation against shared/private rooms?		×

Practices

Best Regional code but unfortunately no one controls **Poor** No minimum stay, no limits of apartments for private hosts, low or no control

Association's name:
Association des hôtels du
Grand Montréal

President/CEO:
tbd

N. of members:
115

N. of beds represented:
20.000

Montreal

STR activity in Montreal

*N/A% of STR
listings comply
with the law.

Robust listing of approximately 85000 with a highly active component of about 35,000

20.000 | n/a | n/a | n/a | n/a
Legal Illegal Homes Bedrooms
Estimated STR listings

Survey

Registration Requirement?		✓
Need of permit/license?		✓
Fines for renting a property short term in non-compliance with the law?		✓
Total Value of fines?		2.500 CAN\$ to 25.000 CAN\$
Fines against platforms?		×
Total value of fines?		N/A
STR activity completely illegal?		×
Limit on the number of permits?		×
Conditions on obtaining the license?		✓
Limit on the number of nights a property can be let?		×
Other people living in the building or the apartment board have the right to ban STR?		✓
Does the government have a specific team for enforcing STR rules?		✓
Any debate and discussion around STR activity in your jurisdiction?		Yes, a minor
Which of the following taxes are imposed on revenue earned through STR?	Tourist occupancy tax	✓
	Sales, GST, VAT or other taxes on all revenue	✓
	Social Security/insurance charges or income earned	×
	Income tax on income earned	✓
Is there any specific regulation against shared/private rooms?		×
What are the best practices taken in your region to prevent COVID-19 in the STR market?		N/A

Practices

Best None.

Poor Lack of surveillance and control

Association's name:
HANYC

President/CEO:
Vijay Dandapani

N. of members:
300

N. of beds represented:
85.000

New York

STR activity in New York

*90% of STR
listings comply
with the law.

Registration required for listing on platforms.

10.000

Estimated STR listings

n/a
Legal

98%
Illegal

20%
Homes

70%
Bedrooms

Survey

Registration Requirement?		✓
Need of permit/license?		✓
Fines for renting a property short term in non-compliance with the law?		✓
Total Value of fines?		Upto 5.000\$
Fines against platforms?		✓
Total value of fines?		\$1500 per booking
STR activity completely illegal?		×
Limit on the number of permits?		×
Conditions on obtaining the license?		✓
Limit on the number of nights a property can be let?		×
Other people living in the building or the apartment board have the right to ban STR?		✓
Does the government have a specific team for enforcing STR rules?		✓
Any debate and discussion around STR activity in your jurisdiction?		Yes, a major
Which of the following taxes are imposed on revenue earned through STR?	Tourist occupancy tax	N/A
	Sales, GST, VAT or other taxes on all revenue	✓
	Social Security/insurance charges or income earned	N/A
	Income tax on income earned	N/A
Is there any specific regulation against shared/private rooms? Owner (could be tenant) has to be in the apartment with no private means of exit		✓

Practices

Best New York City is enforcing a host registration law to eliminate illegal short-term rentals. In New York City, under the new rules, rentals shorter than 30 days are only allowed if hosts register with the city and commit to being physically present in the home for the duration of the rental and share living quarters with their guests. Platforms like airbnb are not allowed to process rentals for unregistered hosts.

Poor Section 230 CDA provides platform immunity making it impossible to sue platforms directly for illegal behavior

Association's name:
Hotel Association Nepal

President:
Mr Binayak Shah
CEO:
Mr Tek Bahadur Mahat

N. of members:
4000

N. of beds represented:
30.000

Nepal. Kathmandu

STR activity in Nepal. Kathmandu

The problem of STR and rampant run of Bnb has posed a threat to established star hotels in the cities. There are various reasons for this: 1. The BnBs are STRs are not duly registered. They thus evade tax and fees. They don't keep record of the visitors which has further posed threat in national security. Likewise, the cheap rate they have offered online has lowered the business of the big hotels. The operation cost of the hotels can never be compared with STRs as they don't employ any staff, rather managed with the help of family. This has further aggravated to the employment generation issue of the nation.

This trend has been reported in other towns such as Pokhara, Birgunj, Bhairahawa, Biratnagar and emerging places.

*N/A% of STR
listings comply
with the law.

n/a

Estimated STR listings

n/a

Legal

n/a

Illegal

n/a

Homes

n/a

Bedrooms

Survey

Registration Requirement?		✓
Need of permit/license?		✓
Fines for renting a property short term in non-compliance with the law?		✓
Total Value of fines?		N/A
Fines against platforms?		✓
Total value of fines?		N/A
STR activity completely illegal?		✓
Limit on the number of permits?		✓
Conditions on obtaining the license?		✓
Limit on the number of nights a property can be let?		✓
Other people living in the building or the apartment board have the right to ban STR?		✓
Does the government have a specific team for enforcing STR rules?		✗
Any debate and discussion around STR activity in your jurisdiction?		Yes, a minor
Which of the following taxes are imposed on revenue earned through STR?	Tourist occupancy tax	N/A
	Sales, GST, VAT or other taxes on all revenue	N/A
	Social Security/insurance charges or income earned	N/A
	Income tax on income earned	✓
Is there any specific regulation against shared/private rooms?		✗

Practices

Best

We lack laws, rules and regulations as of now. However, we have exerted pressure to the government to think on this matter.

We have clearly pointed out that the increasing trend of unauthorized and unregistered STRs in Nepal have discouraged hoteliers, declined employment, evaded taxes and income and most importantly posed threats on national security and could tarnish the image of nation at large.

I see the local bodies, such as Kathmandu Metropolitan Cities, Municipalities and Rural Municipalities do have responsibilities to monitor and regulate this issue.

Poor

No laws,
No Monitoring Mechanism
No proper coordination between federal, provincial and local governments
No awareness etc.

Ottawa

STR activity in Ottawa

*N/A% of STR listings comply with the law.

Federally: Federal GST/HST Tax on all Short-term rental platforms
Provincially: Quebec passed MOST restrictive provincial STR legislation with principal resident requirement and mandatory platform accountability measures such as a requirement for STR platform representative office in the province & hefty prohibitive fines
Municipally: Cities, such as Toronto & Ottawa, have paved the way for other municipalities to enforce strict municipal regulations that include a principal residence requirement & platform accountability measures to ensure platforms are responsible to remove illegal listings. "

n/a		n/a	n/a		n/a	n/a
Estimated STR listings		Legal	Illegal		Homes	Bedrooms

Survey

Registration Requirement?		✓
Need of permit/license?		✓
Fines for renting a property short term in non-compliance with the law?		✓
Total Value of fines?		N/A
Fines against platforms?		✓
Total value of fines?		N/A
STR activity completely illegal?		✗
Limit on the number of permits?		✓
Conditions on obtaining the license?		✓
Limit on the number of nights a property can be let?		✓
Other people living in the building or the apartment board have the right to ban STR?		✓
Does the government have a specific team for enforcing STR rules?		✓
Any debate and discussion around STR activity in your jurisdiction?		Yes, a major
Which of the following taxes are imposed on revenue earned through STR?	Tourist occupancy tax	✓
	Sales, GST, VAT or other taxes on all revenue	✓
	Social Security/insurance charges or income earned	✓
	Income tax on income earned	✓
Is there any specific regulation against shared/private rooms?		✗

Practices

Best	Principal residence requirement (this eliminates/reduces commercial STRs) Mandatory Data sharing (forces platforms to share data to help with compliance) Platform Accountability Measures (holds platforms accountable to uphold STR laws or face fines)	Poor	Allowing commercial STRs to be legitimized through weak STR rules at the municipal level (such as formal registries), using STR tax from commercial operators for municipal/provincial housing initiatives (further legitimizes their presence & claim to help communities in the very area they are responsible for deteriorating)
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Association's name:
AIHPY

President/CEO:
Josefina Otero

N. of members:
50

N. of beds represented:
More than 1000

Paraguay

STR activity in Paraguay

*N/A% of STR
listings comply
with the law.

In Paraguay the figure of STR is not regulated yet.

n/a

Estimated STR listings

n/a

Legal

n/a

Illegal

n/a

Homes

n/a

Bedrooms

Registration Requirement?		×
Need of permit/license?		×
Fines for renting a property short term in non-compliance with the law?		N/A
Total Value of fines?		N/A
Fines against platforms?		N/A
Total value of fines?		N/A
STR activity completely illegal?		×
Limit on the number of permits?		N/A
Conditions on obtaining the license?		×
Limit on the number of nights a property can be let?		N/A
Other people living in the building or the apartment board have the right to ban STR?		N/A
Does the government have a specific team for enforcing STR rules?		×
Any debate and discussion around STR activity in your jurisdiction?		Yes, a major
Which of the following taxes are imposed on revenue earned through STR?	Tourist occupancy tax	N/A
	Sales, GST, VAT or other taxes on all revenue	N/A
	Social Security/insurance charges or income earned	N/A
	Income tax on income earned	✓
Is there any specific regulation against shared/private rooms?		×

Practices

Best n/a

Poor n/a

Association's name:
ATOP

President/CEO:
Patrick Hayat

N. of members:
500

N. of beds represented:
10.000

Paris

STR activity in Paris

Paris is one of the few cities in Europe to have enjoyed some success in regulating the STR industry. This success, however, was hard-earned, the result of a long, costly, and time-consuming fight with the STR platforms and individual STR hosts. STRs first became a political issue for the city in 2014, following a period of major growth between 2012 and 2014. This led to significant conversion of residential apartment into STRs. Paris is already densely built and it is extremely difficult to construct new residential units. Therefore, any reduction in housing supply is considered a major problem. The first major legal reform was the Loi Alur (2014) which specified that people were only allowed to rent out residential properties if it is their "primary residence". A different system was in place for commercial properties. Since then there have been a number of other reforms designed to restrain the STR sector.

*N/A% of STR listings comply with the law.

61.706 | n/a | n/a | 86% | 12%
Estimated STR listings | Legal | Illegal | Homes | Bedrooms

Survey

Registration Requirement?		✓
Need of permit/license?		×
Fines for renting a property short term in non-compliance with the law?		✓
Total Value of fines?		N/A
STR activity completely illegal?		×
Limit on the number of permits?		×
Conditions on obtaining the license?		×
Limit on the number of nights a property can be let?		✓
Other people living in the building or the apartment board have the right to ban STR?		✓
Does the government have a specific team for enforcing STR rules?		✓
Any debate and discussion around STR activity in your jurisdiction?		Yes, a major
Which of the following taxes are imposed on revenue earned through STR?	Tourist occupancy tax	✓
	Sales, GST, VAT or other taxes on all revenue	N/A
	Social Security/insurance charges or income earned	N/A
	Income tax on income earned	N/A
Is there any specific regulation against shared/private rooms?		×

Practices

Best Fines on platforms and hosts, rights of co-owners to ban STRs in the building. **Poor** Excessive tax advantages for the short-term rental industry - particularly for the TVA and income tax

Association's name: **Assoc. Peruana de Hoteles, Restaurantes y Afines AHORA PERÚ**

President/CEO: **Blanca Chávez / Fredy Gamarra**

N. of members: **15.000 aprox.**

N. of beds represented: **n/a**

Peru

STR activity in Peru

Since the STR started operating in the Peruvian market this modality has been illegal and they still are. Even though it has been increasing, during the pandemic of the COVID19, this modality has been affected too.

*3% of STR listings comply with the law.

4.500 | **100** | **4.400** | **80%** | **20%**
Estimated STR listings Legal Illegal Homes Bedrooms

Survey

Registration Requirement?		×
Need of permit/license?		×
Fines for renting a property short term in non-compliance with the law?		×
Total Value of fines?		×
Fines against platforms?		×
Total value of fines?		N/A
STR activity completely illegal?		×
Limit on the number of permits?		×
Conditions on obtaining the license?		×
Limit on the number of nights a property can be let?		×
Other people living in the building or the apartment board have the right to ban STR?		✓
Does the government have a specific team for enforcing STR rules?		✓
Any debate and discussion around STR activity in your jurisdiction?		Yes, a minor
Which of the following taxes are imposed on revenue earned through STR?	Tourist occupancy tax	×
	Sales, GST, VAT or other taxes on all revenue	×
	Social Security/insurance charges or income earned	×
	Income tax on income earned	✓
Is there any specific regulation against shared/private rooms?		✓
What are the best practices taken in your region to prevent COVID-19 in the STR market?		
Mandatory face masks and social distancing		

Practices

Best A new regulation is still pending to be approved by the government **Poor** None.

Association's name:
Association hôtellerie
du Québec

President:
Véronique Tremblay

N. of members:
335

N. of beds represented:
23.000

Province of Quebec, Canada

STR activity in Province of Quebec, Canada

*N/A% of STR
listings comply
with the law.

n/a

Estimated STR listings

2.000
Legal

n/a
Illegal

n/a
Homes

n/a
Bedrooms

Survey

Registration Requirement?		✓
Need of permit/license?		✓
Fines for renting a property short term in non-compliance with the law?		✓
Total Value of fines?		100.000
Fines against platforms?		×
Total value of fines?		N/A
STR activity completely illegal?		×
Limit on the number of permits?		N/A
Conditions on obtaining the license?		N/A
Limit on the number of nights a property can be let?		N/A
Other people living in the building or the apartment board have the right to ban STR?		N/A
Does the government have a specific team for enforcing STR rules?		×
Any debate and discussion around STR activity in your jurisdiction?		Yes, a major
Which of the following taxes are imposed on revenue earned through STR?	Tourist occupancy tax	N/A
	Sales, GST, VAT or other taxes on all revenue	N/A
	Social Security/insurance charges or income earned	N/A
	Income tax on income earned	✓
Is there any specific regulation against shared/private rooms?		N/A

Practices

Best

n/a

Poor

n/a

Quito

STR activity in Quito

They do not count with an official estimated STR listing

There is a proposed legislation that the parliament should discuss in the months to come. At the moment they work without a permit.

n/a | n/a Legal | n/a Illegal | n/a Homes | n/a Bedrooms
Estimated STR listings

Survey

Registration Requirement?		Yes, soon
Need of permit/license?		Yes, soon
Fines for renting a property short term in non-compliance with the law?		×
Total Value of fines?		\$×
Fines against platforms?		×
Total value of fines?		\$×
STR activity completely illegal?		✓
Limit on the number of permits?		×
Conditions on obtaining the license?		✓
Limit on the number of nights a property can be let?		×
Other people living in the building or the apartment board have the right to ban STR?		Yes, soon
Does the government have a specific team for enforcing STR rules?		×
Any debate and discussion around STR activity in your jurisdiction?		Yes, a minor
Which of the following taxes are imposed on revenue earned through STR?	Tourist occupancy tax	✓
	Sales, GST, VAT or other taxes on all revenue	✓
	Social Security/insurance charges or income earned	✓
	Income tax on income earned	✓

Practices

Best None.

Poor None.

Rio de Janeiro

STR activity in Rio de Janeiro

*N/A% of STR listings comply with the law.

After Airbnb arrived in Brazil there was a boom in demand for STR.

n/a | n/a Legal | n/a Illegal | 75% Homes | 25% Bedrooms
Estimated STR listings

Survey

Registration Requirement?	×	
Need of permit/license?	×	
Fines for renting a property short term in non-compliance with the law?	×	
Total Value of fines?	N/A	
Fines against platforms?	×	
Total value of fines?	N/A	
STR activity completely illegal?	×	
Limit on the number of permits?	×	
Conditions on obtaining the license?	×	
Limit on the number of nights a property can be let?	×	
Other people living in the building or the apartment board have the right to ban STR?	✓	
Does the government have a specific team for enforcing STR rules?	×	
Any debate and discussion around STR activity in your jurisdiction?	Yes, a major	
Which of the following taxes are imposed on revenue earned through STR?	Tourist occupancy tax	×
	Sales, GST, VAT or other taxes on all revenue	×
	Social Security/insurance charges or income earned	×
	Income tax on income earned	✓
Is there any specific regulation against shared/private rooms?	×	
What are the best practices taken in your region to prevent COVID-19 in the STR market?	N/A	

Practices

Best None.

Poor None.

Association's name:
Hoteleros de Chile, A.G.

President/CEO:
Andrés Fuenzalida

N. of members:
450

N. of beds represented:
25.000

Santiago de Chile

STR activity in Santiago de Chile

The growth of STR listings has been impressive in the last 4 years, from a few hundreds to 12,000 in Santiago, and over about 22,000 nationwide. This has impacted on hotel occupancy rates and ADR, which have decreased despite a double-digit growth in foreign tourist arrivals and sustained growth of domestic tourist movements.

*10% of STR
listings comply
with the law.

12.000 | **1.100** **10.900** | **n/a** **n/a**
Estimated STR listings Legal Illegal Homes Bedrooms

Survey

Registration Requirement?		×
Need of permit/license?		×
Fines for renting a property short term in non-compliance with the law?		✓
Total Value of fines?		\$1K - \$5K
Fines against platforms?		×
Total value of fines?		\$ ×
STR activity completely illegal?		×
Limit on the number of permits?		×
Conditions on obtaining the license?		×
Limit on the number of nights a property can be let?		×
Other people living in the building or the apartment board have the right to ban STR?		✓
Does the government have a specific team for enforcing STR rules?		×
Any debate and discussion around STR activity in your jurisdiction?		Yes, a minor
Which of the following taxes are imposed on revenue earned through STR?	Tourist occupancy tax	×
	Sales, GST, VAT or other taxes on all revenue	✓
	Social Security/insurance charges or income earned	×
	Income tax on income earned	✓

Practices

Best Efforts have been made with national and municipal authorities to regulate the STR business, but with no results so far.

Poor None.

Association's name:
Visita

President: **JMaud Olofsson**
CEO: **Jonas Siljhammar**

N. of members:
5.275

N. of beds represented:
n/a

Sweden

STR activity in Sweden

They do not count with an official estimated STR listing

If someone runs a business with the capacity of at least nine guests or five guest rooms, there is a need for permission from the police authority.

n/a | n/a Legal n/a Illegal | n/a Homes n/a Bedrooms
Estimated STR listings

Survey

Registration Requirement?	×	
Need of permit/license?	×	
Fines for renting a property short term in non-compliance with the law?	×	
Total Value of fines?	\$×	
Fines against platforms?	×	
Total value of fines?	\$×	
STR activity completely illegal?	×	
Limit on the number of permits?	×	
Conditions on obtaining the license?	×	
Limit on the number of nights a property can be let?	×	
Other people living in the building or the apartment board have the right to ban STR?	✓	
Does the government have a specific team for enforcing STR rules?	×	
Any debate and discussion around STR activity in your jurisdiction?	Yes, a minor	
Which of the following taxes are imposed on revenue earned through STR?	Tourist occupancy tax	×
	Sales, GST, VAT or other taxes on all revenue	×
	Social Security/insurance charges or income earned	×
	Income tax on income earned	Yes, for more than 4k€/year

Practices

Best If someone runs a business with the capacity of at least nine guests or five guest rooms, there is a need for permission from the police authority.

Poor None.

Switzerland

STR activity in Switzerland

There is not much regulation. In Geneva STR are only allowed up to 60 days. In Berne old town STR are only allowed when the landlord lives in the apartment. There are agreements between Airbnb and 5 regions which says Airbnb collects the guest tax from the guest. The STR situation is a problem in city areas causing unfair competition. In the countryside, it is until now only another distribution channel.

*50% of STR listings comply with the law.

49.000 | **24.500** **24.500** | **72%** **28%**
Legal Illegal Homes Bedrooms
Estimated STR listings

Survey

Registration Requirement?		×
Need of permit/license?		×
Fines for renting a property short term in non-compliance with the law?		✓
Total Value of fines?		\$n/a
Fines against platforms?		×
Total value of fines?		\$×
STR activity completely illegal?		×
Limit on the number of permits?		n/a
Conditions on obtaining the license?		n/a
Limit on the number of nights a property can be let?		✓
Other people living in the building or the apartment board have the right to ban STR?		×
Does the government have a specific team for enforcing STR rules?		×
Any debate and discussion around STR activity in your jurisdiction?		Yes, a minor
Which of the following taxes are imposed on revenue earned through STR?	Tourist occupancy tax	✓
	Sales, GST, VAT or other taxes on all revenue	✓
	Social Security/insurance charges or income earned	×
	Income tax on income earned	×

Practices

Best Geneva: Maximum days (60) of STR activity.
Berne old town: The landlord has to live in the apartment.

Poor None.

Association's name:
Israel Hotel's Association

President/CEO:
Amir Hayak/ Yael Danieli

N. of members:
384

N. of rooms represented:
8.946

Tel Aviv

STR activity in Tel Aviv

In the past 10 years STR became very popular in Tel Aviv region because there are not any local or government restrictions which made this solution very profitable and also less expensive for incoming tourists but also for locals and there are more STR today than hotel rooms in our region. It's been discussed with all competent authorities as for now the city declare that they will raise the city tax for STR owners.

*5% of STR
listings comply
with the law.

11.813

Estimated STR listings

591
Legal

11.222
Illegal

84%
Homes

16%
Bedrooms

Survey

Registration Requirement?		×
Need of permit/license?		×
Fines for renting a property short term in non-compliance with the law?		×
Total Value of fines?		\$×
Fines against platforms?		×
Total value of fines?		\$×
STR activity completely illegal?		✓
Limit on the number of permits?		×
Conditions on obtaining the license?		×
Limit on the number of nights a property can be let?		×
Other people living in the building or the apartment board have the right to ban STR?		×
Does the government have a specific team for enforcing STR rules?		×
Any debate and discussion around STR activity in your jurisdiction?		Yes, a minor
Which of the following taxes are imposed on revenue earned through STR?	Tourist occupancy tax	×
	Sales, GST, VAT or other taxes on all revenue	×
	Social Security/insurance charges or income earned	×
	Income tax on income earned	✓

Practices

Best None.

Poor None.

Association's name:
Ashotel

President/CEO:
Jorge Marichal

N. of members:
242

N. of beds represented:
93.200

Tenerife

STR activity in Tenerife

n/a

Estimated STR listings

n/a

Legal

n/a

Illegal

n/a

Homes

n/a

Bedrooms

Survey

Registration Requirement?		✓
Need of permit/license?		✓
Fines for renting a property short term in non-compliance with the law?		✓
Total Value of fines?		€1,5K - €300K
Fines against platforms?		×
Total value of fines?		€ ×
STR activity completely illegal?		✓
Limit on the number of permits?		✓
Conditions on obtaining the license?		✓
Limit on the number of nights a property can be let?		✓
Other people living in the building or the apartment board have the right to ban STR?		✓
Does the government have a specific team for enforcing STR rules?		×
Any debate and discussion around STR activity in your jurisdiction?		Yes, a minor
Which of the following taxes are imposed on revenue earned through STR?	Tourist occupancy tax	×
	Sales, GST, VAT or other taxes on all revenue	✓
	Social Security/insurance charges or income earned	✓
	Income tax on income earned	✓

Practices

Best None.

Poor There are politics which are considered as ineffective.

Toronto

STR activity in Toronto

Short-term rentals (STRs) – accommodation less than 28 days – are not defined in the city-wide zoning bylaw or other zoning bylaws and are therefore not currently permitted in the City of Toronto. Despite this, since 2012, Toronto's short-term rental industry has dramatically increased, in fact, Airbnb listings have grown by 845% since 2012.

*58% of STR listings comply with the law.

19.255 | 11.168 | 8.087 | 64% | 36%

Estimated STR listings

Legal

Illegal

Homes

Bedrooms

Survey

Registration Requirement?	✓	
Need of permit/license?	✓	
Fines for renting a property short term in non-compliance with the law?	×	
Total Value of fines?	\$ ×	
Fines against platforms?	×	
Total value of fines?	\$ ×	
STR activity completely illegal?	×	
Limit on the number of permits?	✓	
Conditions on obtaining the license?	✓	
Limit on the number of nights a property can be let?	✓	
Other people living in the building or the apartment board have the right to ban STR?	n/a	
Does the government have a specific team for enforcing STR rules?	✓	
Any debate and discussion around STR activity in your jurisdiction?	Yes, a major	
Which of the following taxes are imposed on revenue earned through STR?	Tourist occupancy tax	×
	Sales, GST, VAT or other taxes on all revenue	✓
	Social Security/insurance charges or income earned	×
	Income tax on income earned	✓

Practices

Best Toronto City Council voted in favor of allowing STRs: amending city bylaws along with a 'registration and licensing program' for all STR platforms and a lengthy list of regulations.

Poor The rules set out by the City Council of Toronto in late 2017 will not be going into effect because of multiple appeals to the Ontario Municipal Board.

Uruguay. Montevideo

STR activity in Montevideo

Post-pandemic situation, conjunctural problem with neighboring countries related to the financial exchange system. Project of tourist accommodation in parliamentary route (to register and regulate tourist accommodation in general) Negative resolution at parliamentary level for Management Entity (Egeda).

*N/A% of STR listings comply with the law.

n/a | n/a | n/a | n/a | n/a
Estimated STR listings Legal Illegal Homes Bedrooms

Survey

Registration Requirement?		✓
Need of permit/license?		✓
Fines for renting a property short term in non-compliance with the law?		×
Total Value of fines?		N/A
Fines against platforms?		×
Total value of fines?		N/A
STR activity completely illegal?		N/A
Limit on the number of permits?		×
Conditions on obtaining the license?		N/A
Limit on the number of nights a property can be let?		N/A
Other people living in the building or the apartment board have the right to ban STR?		N/A
Does the government have a specific team for enforcing STR rules?		×
Any debate and discussion around STR activity in your jurisdiction?		Yes, a major
Which of the following taxes are imposed on revenue earned through STR?	Tourist occupancy tax	N/A
	Sales, GST, VAT or other taxes on all revenue	N/A
	Social Security/insurance charges or income earned	N/A
	Income tax on income earned	✓
Is there any specific regulation against shared/private rooms?		×

Practices

Best There is a bill, currently in Parliament, to give registration number of the receptionist, to register in floating population the/the guests, with a certain minimum time limit per year.

Poor Totally informal without complying with protocols (especially in pandemic), not complying with regulations and authorizations both municipal and fire prevention, accident insurance, irregular personnel, unfair competition at the level of fees, regulations, commercial rates, etc.

Vienna

STR activity in Vienna

At the moment they don't have a nationwide law regarding STR in Austria. Anyhow the government might adopt a law for a mandatory registration (by the people who rent out there apartment) quite soon.

There are also some legal initiatives within the federal states (regarding the disclosure of the data of the renters and also the collection and forwarding of the tourist tax), which are not very efficient though. Especially the city of Vienna tried to negotiate with Airbnb regarding those points, but Airbnb was not willing to pass on any data – hence the negotiations have been broken off. In addition, a recent judgment of the Administrative Court of Tirol (from 25th February 2019) made clear that the rental of accommodation with services, in particular via Airbnb, constitutes a commercial activity.

9.000 | **n/a** **n/a** | **80%** **20%**
Estimated STR listings Legal Illegal Homes Bedrooms

Survey

Registration Requirement?		×
Need of permit/license?		×
Fines for renting a property short term in non-compliance with the law?		×
Total Value of fines?		\$×
Fines against platforms?		×
Total value of fines?		\$×
STR activity completely illegal?		×
Limit on the number of permits?		×
Conditions on obtaining the license?		×
Limit on the number of nights a property can be let?		×
Other people living in the building or the apartment board have the right to ban STR?		✓
Does the government have a specific team for enforcing STR rules?		×
Any debate and discussion around STR activity in your jurisdiction?		Yes, a major
Which of the following taxes are imposed on revenue earned through STR?	Tourist occupancy tax	✓
	Sales, GST, VAT or other taxes on all revenue	×
	Social Security/insurance charges or income earned	×
	Income tax on income earned	✓

Practices

Best There have been some legislative initiatives within the federal states in order to get the problems of STR under control - but without success.

Poor None.

Vilnius

STR activity in Vilnius

They do not count
with an official
estimated STR listing

*70% of STR
listings comply
with the law.

Vilnius city strives for an agreement with AirBnB to be signed in order to let them collect city tax and to forward it automatically to the city budget.

n/a | 70% 30% | n/a n/a
Estimated STR listings Legal Illegal Homes Bedrooms

Survey

Registration Requirement?		×
Need of permit/license?		×
Fines for renting a property short term in non-compliance with the law?		×
Total Value of fines?		\$×
Fines against platforms?		×
Total value of fines?		\$×
STR activity completely illegal?		×
Limit on the number of permits?		×
Conditions on obtaining the license?		×
Limit on the number of nights a property can be let?		×
Other people living in the building or the apartment board have the right to ban STR?		×
Does the government have a specific team for enforcing STR rules?		×
Any debate and discussion around STR activity in your jurisdiction?		Yes, a minor
Which of the following taxes are imposed on revenue earned through STR?	Tourist occupancy tax	×
	Sales, GST, VAT or other taxes on all revenue	×
	Social Security/insurance charges or income earned	×
	Income tax on income earned	×

Practices

Best None.

Poor No regulation yet.

Association's name:
Australian Hotels Association (WA)

CEO:
Bradley Woods

N. of members:
700 (NB. This includes non-accommodation members)

N. of beds represented:
15.000

Western Australia

STR activity in Western Australia

WA currently has no state-wide regulation of STR. A Parliamentary inquiry started in 2018 and a subsequent report recommended regulating, but no announcement as yet. We are confident, however, that this announcement is imminent and will entail a registration system and a meaningful annual cap on unhosted STR properties.

10.000 | n/a Legal | n/a Illegal | 82% Homes | 18% Bedrooms

Estimated STR listings

*N/A% of STR listings comply with the law.

Survey

Registration Requirement?		×
Need of permit/license?		×
Fines for renting a property short term in non-compliance with the law?		×
Total Value of fines?		N/A
Fines against platforms?		×
Total value of fines?		N/A
STR activity completely illegal?		×
Limit on the number of permits?		×
Conditions on obtaining the license?		×
Limit on the number of nights a property can be let?		×
Other people living in the building or the apartment board have the right to ban STR?		N/A
Does the government have a specific team for enforcing STR rules?		×
Any debate and discussion around STR activity in your jurisdiction?		Yes, a major
Which of the following taxes are imposed on revenue earned through STR?	Tourist occupancy tax	N/A
	Sales, GST, VAT or other taxes on all revenue	N/A
	Social Security/insurance charges or income earned	N/A
	Income tax on income earned	✓
Is there any specific regulation against shared/private rooms?		×

Practices

Best In the absence of state-wide regulation, some Local Governments have tried to implement some form of restrictions, but these are ineffective and unenforceable.

Poor Elsewhere in Australia, there have only been limited attempts by other State Governments. In New South Wales the government implemented a 180-day cap on unhosted properties, which is woefully insufficient. In Victoria, the Government recently announced a 7.5% STR levy, which will simply be passed on to guests and do little to address STR problems.

Association's name:
Association of Employers
in Croatian Hospitality in
cooperation with Zagreb
Tourist Board

President/CEO:
Bernard Zenzerovic, CEO
AECH and Martina Bienen-
feld, CEO ZTB

N. of members:
200

N. of beds represented:
100.000

Zagreb

STR activity in Zagreb

STR has been present for a long time in Croatian tourism. STR has always been regulated in some way. For many years, the activity of the STR has been regulated by law in such a way that the service cannot be provided without registration and passing the categorization procedure. There is a specially established inspection department responsible for enforcing these laws. Failure to comply with the law by the STR party is subject to fines.

*100% of STR
listings comply
with the law.

3.462 | 3.462 | 0 | 76% | 24%

Estimated STR listings

Legal

Illegal

Homes

Bedrooms

Survey

Registration Requirement?		✓
Need of permit/license?		✓
Fines for renting a property short term in non-compliance with the law?		✓
Total Value of fines?		€ 700 - 4,000
Fines against platforms?		×
Total value of fines?		N/A
STR activity completely illegal?		×
Limit on the number of permits?		×
Conditions on obtaining the license?		✓
Limit on the number of nights a property can be let?		✓
Other people living in the building or the apartment board have the right to ban STR?		×
Does the government have a specific team for enforcing STR rules?		✓
Any debate and discussion around STR activity in your jurisdiction?		Yes, a minor
Which of the following taxes are imposed on revenue earned through STR?	Tourist occupancy tax	✓
	Sales, GST, VAT or other taxes on all revenue	✓
	Social Security/insurance charges or income earned	×
	Income tax on income earned	✓
Is there any specific regulation against shared/private rooms?		×
What are the best practices taken in your region to prevent COVID-19 in the STR market? We completely implemented the protocol Safe stay in Croatia – a national designation of safety protocols in tourism and hospitality. The prominent Safe stay in Croatia label informs visitors that a tourist facility is operating according to the current recommendations of the World Travel and Tourism Council (WTTC) and the Croatian Institute of Public Health.		

Practices

Best

Web application, eVisitor, was introduced in 2016 at national level as a uniform and obligatory online application for visitors' registration, control of tourism tax, legality, permits for all accommodation providers including STR. Until then, visitor registration was also mandatory, but kept in physical form. In this way, with the introduction of the electronic application, all competent services, from the police, tax administration, inspection ... have gained insight into the business of accommodation service providers, including STR and control of the same. At the same time, tourism institutions are provided with concrete and concurrent information on all statistical data in tourism.

Poor

None.