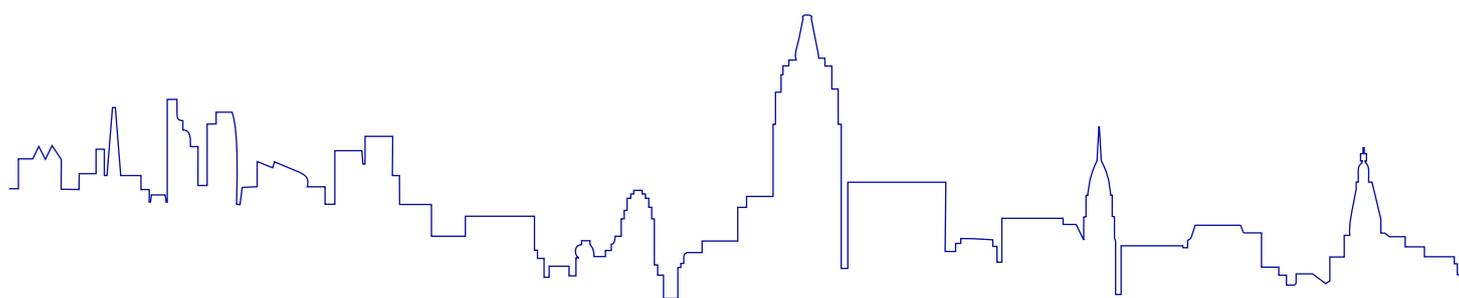


ReformBnB Barcelona 2019

April 29th-30th



Current situation
and future prospects

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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.

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.

1 The video can be found on YouTube (youtube.com/watch?v=AbEDi2r-UCE)

2 Bloomberg (6 February 2018) “Inside Airbnb’s Battle to Stay Private”

3 Euromonitor International “Global Room Sales by Lodging Categories 2012 – 2022”

4 Brian Chesky (2016) “The Eternal Treehouse”

In February 2018, Brian Chesky (CEO of Airbnb) gave a keynote speech to celebrate Airbnb’s tenth birthday **1**. He had a lot to celebrate, that year Airbnb hosted its 300 millionth stay, and made \$2.6 billion in annual revenue.

It was also profitable, a very rare thing for a tech start-up, generating an EBITDA of 96 million **2**. The growth of Airbnb had also transformed the short-term rental industry, transformed it from a marginal activity into a huge industry, worth over \$80 billion in 2017 **3**. This keynote was his victory lap. And his audience, made up largely of SuperHosts, was there to applaud him as he made it.

However, Chesky didn’t celebrate his company’s growth through these numbers. Instead, he celebrated it through stories, the stories of his ‘community’.

One story stood out; that of a young woman, called Mackenzie, from Burlingame, California. Mackenzie’s parents built her a treehouse in her childhood, a place of great joy for her and her siblings. However, like all children, she eventually grew up and moved out, leaving it behind. Her

parents asked her what they should do with the treehouse. Mackenzie’s replied: put it on Airbnb. They did, and they loved it so much they wrote to Brian Chesky to say: “We were and remain proud to host and sometimes intimately interact with people from different countries and cultures, and feel strongly that the Airbnb framework will continue to accelerate this process on a global level” **4**. After receiving this letter, Brian Chesky and his girlfriend decided to spend a night there. This is a charming story; intimate, folksy and personal. The sort of story which has propelled Airbnb and the short-term rental industry into the hearts of consumers across the world.

However, there are other stories. Stories which complicate the short-term rental industries simple narrative as a force for good. Stories which Airbnb and the platforms don’t want to talk about.

In 2016, a group of friends rented a small apartment in Brighton, a seaside resort in the south of England, for a weekend away. This apartment was advertised as having a “balcony

5 New York Times
(Jan 14 2019)
"New York Empire of
Airbnb Rentals Booked
75,000 Guests, Suit Says"

6 New York City
Comptroller
(May 3 2018)
"NYC Renters Paid an
Additional \$616 million
in 2016 due to Airbnb"

7 Bloomberg
(29 March 2019)
"Airbnb tells judge it
missed hosts tied to
Illegal NYC Hotels"

with a sea view". During their stay, this balcony collapsed dropping four of the guest several meters down on to the hard stone ground. They all suffered life-altering injuries, with one shattering her pelvis in three places.

Airbnb denied all legal liability for the accident. Instead, they recommended the guests make a claim through their "host protection insurance" program. This insurance, for a variety of reasons, didn't cover the guests, nor did their host have the money necessary to compensate the guests. No one, it seemed, would take responsibility for the unsafe environment or the injury it caused.

The guests, however, rejected Airbnb's denial of responsibility. Arguing that Airbnb owed them a duty of care, they sued the firm directly. They also went to the press.

What happened next is unclear. We know Airbnb settled with the guests, and that the settlement likely involved cash payment. However, due to a gagging order, we will never know the details.

What we do know is that Airbnb and the other platforms continue to deny any legal liability for what happens in the properties they help let, leaving many guests at risk.

Another story: In 2019, New York City alleged in a lawsuit that Airbnb was used to organize a wide-ranging illegal hotel scheme in Manhattan,

that earned the organizers more than \$20 million dollars over three years. This scheme operated by subletting bought and rented residential properties to tourists, removing c. 130 apartments from the long-term housing market⁵.

This scheme, and others alike, drastically reduced the already limited supply of housing in New York, creating an "Airbnb-effect" which the city comptroller calculated increased New York City rents by close to 10% by taking thousands of properties off the long-term rental market. At the same time, on average 60,000 New Yorkers slept in homeless shelters each night⁶. Airbnb, when challenged on how this could happen on their site, simply said that they made an "error" and had been tricked by duplicitous users who did not represent their community.

Given that this "error" made Airbnb \$2 million dollars, it was probably an un-forced one⁷.

A final story. Since early 2015, the city of Paris has been demanding Airbnb remove unregistered and, therefore, illegal listings from their website. Airbnb simply refuses, stating that the law was inappropriate. According to one deputy mayor: "It's the first time in my life the director of a major company has said they won't follow the law. It was a provocation." At the same time, hypocritically, Airbnb stated that it wanted to be the "partner" of governments.

ReformBnB was created to pursue this reform. It is a bi-annual conference of stakeholders meeting to discuss the short-term rental industry and plan joint actions to reform it. We promote true home sharing, while fighting the abuses which have become associated with it.

We invite stakeholders from several domains, including the tourism and hospitality industry, academics, local, regional and national governmental representants from all around the world, neighborhood associations, residents' groups, property owners, local government, and even some socially responsible short-term rental platforms. Anyone who shares our vision of a socially responsible home sharing industry is welcome.

Our first conference in New York City was a great success, with over 30 organizations from 20 countries attending and signing our principles for a socially responsible home sharing industry. We look forward to building on this initial success at the coming meeting in Barcelona.

This report, prepared for the second ReformBnB conference, summarizes the state of the law in over 26 cities and states across the world. Our intention is to give a global overview of existing conditions and to identify the best practices.

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

✓ It's mandatory for it to register hosts

The most common regulation extended across cities, countries and regions is establishing a registration system for hosts to be identified easily. From Buenos Aires to Vienna, passing by Toronto, New York, Bogotá, Quito or Paris- are just some examples of where it applies. However, it is not applied all around the world: Italy will do so on the upcoming months but, Liechtenstein, Geneva, New York City or Tel Aviv are examples where hosts don't need to be registered.

In Barcelona the owner must register the property and pay a fee. The registration number must be communicated to the relevant city hall and must appear in any type of listings.

The city of Paris decided to set up a site to show the locations of legally registered properties, all on the aim to encourage owners to register themselves.

In Croatia, a web application called eVistor, was introduced in 2016 at national level as a uniform and obligatory online application for visitor's registration, control of tourism tax, legality, permits for all accommodation providers including STRs.

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

Next June, the city of Dublin will obligate hosts to register with their local authority and provide details of the property and the number of days it is being rented.

On the same line the government of Austria might adopt a law for a mandatory registration soon.

✗ Unclear tax rules have been settled all over the world

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 Greece, for example, the owner must be an individual taxpayer and must also be listed in the STR Lease Property Register at the General Secretariat for Public Revenue of the Finance Ministry. Few cities like Quito, Paris and Barcelona or countries like Italy, Switzerland and Liechtenstein is where a tourist occupancy tax must be paid on a STR booking.

In Italy, OTA's should collect a flat tax on STR (21% of the income); but Airbnb refuse to collect it; STR must pay bed tax (if provided at the local level); OTA's should also collect bed tax urbanism rules that prevent a flat to be converted into a commercial place.

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. In Mexico, Hotel Associations claim for a deep reform of the legislation in order to force STR to declare all taxes on their earnings. The city of Vienna tried to negotiate with Airbnb regarding tourist tax collection, but Airbnb was not willing to pass on any data -hence the negotiations have been broken off.

✗ Not all registration systems go easily through

The City Council of Toronto voted in favor of allowing STRs re: amending city bylaws along with a 'registration and licensing program' for all STR platforms and a lengthy list of regulations. Unfortunately, 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. In Buenos Aires, the authorities are effortless against this regulation and registration processes have just registered a 10% of the STR in the city.

✓ 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.

Quito is on the way to implement the same legislation. In Amsterdam renters must inform neighbors of the intention to rent and provide emergency contact. But on the other hand, cities where the STR industry has also been regulated carefully they do not give neighbors the right to choose who they live with. Paris, Barcelona or Tel Aviv are a few of those examples where a good policy can still be claimed to their municipalities.

✗ **Not all neighbors have the same privileges**

In Western Australia, one local government authority removed the requirement for a change of use permit (planning) to operate a short stay property, removing a mechanism whereby neighbors could complain about a potential Airbnb property operating nearby. Also, the neighbors of Paris got to the same situation. In 2014, the Constitutional Court rejected a law allowing co-owners of a building to forbid Airbnb.

✓ **Limit on the number of days a STR property can be rented**

Madrid is the last city joining this regulation. They have settled a maximum of 90 days for properties to be rented. In Geneva, the period is limited just up to 60 days per year. And in New York City, the limitations on entire properties go even further, where there is a ban on listing entire dwellings for rentals of less than 30 days.

In Barcelona, rentals may last a maximum of 31 days, and must occur two or more times for one year. In Amsterdam, once the limit allowed of 60 days per year is reached, the listing is hidden for the rest of the year.

In Dublin an annual cap of 90 days rental will be imposed, and homeowners will only be allowed to rent out their homes for 14 days or fewer at a time. As usual, all limitations are not enough for everybody. Italy is the best example of this. In Milan the city hall limited the property rentals to be rented a maximum of 270 days; a vast difference compared to the rest of the cities commented.

✓ **Fines to reduce the activity of the STR industry**

In some areas, the authorities decided to establish specified fines for renting a property short term in non-compliance with the law. Cities like Santiago de Chile, New York or Barcelona apply fines for hosts renting an entire unit. Fines go from less than \$1.000 up to \$10.000 in some cases. Same rules are applied

in Bogotá and Paris, adding hosts renting a room to the same conditions. Paris and Barcelona are the only cities applying fines to platforms that promotes those rentals too.

In November 2016 Barcelona's city authorities announced that they would fine Airbnb and Homeaway 600.000€ each. In February 2017, the city of Amsterdam, applied a fine of 297.000€ divided equally between the host and the property management company Iambnb for the continual rental of the apartment. Miami has been another city where those fines fall on guests too.

✗ **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.

✓ **Mass media "law war" has started against Airbnb**

The media have been one of the best allies in the city of Barcelona where a massive campaign against platforms that lists illegal STR units concerned the citizens about the damages it makes to the city. They also applied fines to renters and posted them in the media. In Western Australia they are launching a comprehensive campaign that will complement the actions taken to date.

✗ **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.

In any case there are some debates and discussions around the STR activity in the jurisdiction of countries like Finland or Liechtenstein, where the authorities are waiting for effective practices applied in other countries.

Survey Status

Argentina	10
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Berlin	12
Buenos Aires	13
Colombia	14
Denmark	15
Dublin	16
Finland	17
Florence	18
Greece	19
Italy	20
Japan	21
Liechtenstein	22
Mexico	23
Milan	24
New York	25
Paris	26
Peru	27
Quito	28
Santiago de Chile	29
Sweden	30
Switzerland	31
Tel Aviv	32
Toronto	33
Vienna	34
Vilnius	35
Western Australia	36
Zagreb	37

Association's name:
FEHGRA

President:
Graciela Fresno

N. of members:
60.000

N. of beds represented:
500.000

Argentina

STR activity in Argentina

In Argentina the National Parliament sanctioned the law of urban locations. That contemplates the definition of short-term rental with the determination that a property can be rented under that modality in a period of 6 months or less. The absence of a legislation that contemplates the integral aspects of the issue has boosted the growth of the informal offer and the current legislation in the provinces is incomplete both to order the offer and much more to frame on the platforms. There is also an AFIP resolution where to pay the I.V.A. is required. In Argentina as a result of the legal vacuum we currently have 5,285 tourist accommodations in three and five-stars categories and 90,000 commercial units with no any rules for the platforms, this implies some 432,562 places subject to right and 478,209 completely informal.

*There is not National Legislation

90.177 | **n/a** **n/a** | **73%** **27%**
Estimated STR listings | Legal Illegal | Homes Bedrooms

Survey

Registration Requirement?	×	
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?	✓	
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 Ley de Locaciones Urbanas
Resolution AFIP 4240/18

Poor None.

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.

During the last 3 last years, 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. The last two years, we have noticed an increase of private/shared bedrooms over a significant decrease of the number of the entire homes. So that means, it has been a conversion from entire homes to illegal private/shared bedrooms.

*45% of STR listings comply with the law.

19.800 | **9.600** | **10.200** | **50%** | **50%**
Estimated STR listings Legal Illegal Homes Bedrooms

Survey

Registration Requirement?	✓ (Homes)	
Need of permit/license?	✓	
Fines for renting a property short term in non-compliance with the law?	Yes, on entire apt.	
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	✓

Practices

Best

Mass media law “war” against Airbnb.
 Empowerment: personal and software tools.
 Apply fines to hosts and post them in the media.

Poor

Unlimited concessions of permits.

Association's name:
German Hotel Association

President:
Markus Luthe

N. of members:
1.300

N. of beds represented:
350.000

Berlin

STR activity in Berlin

*9,2% of STR
listings comply
with the law.

13.451 | **1.242** | **12.227** | **52%** | **48%**
Estimated STR listings | Legal | Illegal | Homes | Bedrooms

Survey

Registration Requirement?	✓	
Need of permit/license?	n/a	
Fines for renting a property short term in non-compliance with the law?	✓	
Total Value of fines?	< €500K	
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?	n/a	
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

Berlin Law on the Prohibition of Misappropriation (Berliner Zweckentfremdungsverbotsgesetz).

Poor

Not yet.

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:
COTELCO

President/CEO:
Gustavo Toro

N. of members:
950

N. of beds represented:
46.000

Colombia

STR activity in Bogotá

In May 2015, 1903 properties were active, compared to 8,462 in October 2017 and property revenues went from USD \$260,558.51 in May 2015 to USD \$1,292,238.85 in October 2017. These results show that the number of active properties increased by 344.66% and the incomes increased by 395.95%.

*0% of STR listings comply with the law.

8.462 | **0** **8.462** | **56,8%** **43,2%**
Estimated STR listings Legal Illegal Homes Bedrooms

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?	< \$1K	
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

Visit of police authorities.

Denmark

STR activity in Denmark

The Danish Parliament just passed a new law for private STR in Denmark and it will take effect 1st of May 2019. The legislation will introduce a new 70-day rental cap, if the rental is distributed by a platform which shares income data with the Danish Tax Authorities. If the short-term rental is distributed by other platforms or by the owner the cap will be 30 days. Municipalities can raise the rental cap from 70 to 100 days. Private room rentals do not apply to the rental cap. Furthermore, earnings up to 28.000 DKK (4.100 USD) is tax-free and income above this level is taxed less than 20 pct. The data sharing platforms will share address, income, name and date of birth with the authorities.

30.000 | **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 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

The newly passed legislation will hopefully reduce the full-time available apartments with the rental cap (30/70/100 days).

Poor

The newly passed legislation will unfortunately not make it possible to make effective control with the new rental cap and thus in fact make the new legislation irrelevant.

Association's name:
Irish Hotels Federation

President/CEO:
Tim Fenn

N. of members:
1.000

N. of beds represented:
60.000

Dublin

STR activity in Dublin

They do not count with an official estimated STR listing

While STR activity is not currently regulated in Ireland, the Government is preparing new regulations aimed at addressing the negative impact of short terms lettings on the housing market. These are expected to come into force from June and will require anyone renting a property as an STR to register with their local authority and provide details of the property and the number of days it is being rented. An annual cap of 90 days rental will be imposed, and homeowners will only be allowed to rent out their homes for 14 days or fewer at a time. For short-term lets above 90 days, planning permission will have to be granted to allow the property to be used on a commercial basis. This may be refused in areas with a high demand for housing. Where a house or apartment is a person's principal private residence, they will be permitted to rent out a room (or rooms) within their home for short-term letting without restriction.

*STR activity is not regulated in Ireland.

5.000

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	n/a

Practices

Best

Dublin City Council has started to take a firmer approach in terms of breaches of planning permission.

Poor

None.

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 | 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.

Florence

STR activity in Firenze

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.

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.

Association's name:
FEDERALBERGHI

President/CEO:
Alessandro Nucara

N. of members:
27.000

N. of beds represented:
1.900.000

Italy

STR activity in Italy

*A very little part of STR listings comply with the law.

397.314 | n/a | n/a | 76,7% | 23,3%
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?	n/a	
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	✓

Practices

Best

OTAS should collect a flat tax on STR (21% of the income); but Airbnb refuses to collect it; STR must pay bed tax (if provided at the local level); OTAS should also collect bed tax urbanism rules that prevent a flat to be converted into a commercial place. Each host must communicate to the police the names of their guest (day by day). In some regions there is an official register of STR. Urbanism rules preventing a flat to be converted into a commercial place.

Poor

None.

Association's name:
AJRA

President/CEO:
Shigeki Kitahara

N. of members:
n/a

N. of beds represented:
n/a

Japan

STR activity in Japan

*85% of STR listings comply with the law.

41.000

Estimated STR listings

34.000

Legal

7.000

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?		\$ X
Fines against platforms?		X
Total value of fines?		\$ X
STR activity completely illegal?		X
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?		X
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	X
	Sales, GST, VAT or other taxes on all revenue	✓
	Social Security/insurance charges or income earned	X
	Income tax on income earned	✓

Practices

Best

Limitation of a maximum of a 180 days rental in a year.
Fire standard is almost the same with hotel business.

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.



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:
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

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:
APAM

President/CEO:
Maurizio Naro

N. of members:
250

N. of beds represented:
26.000

Milan

STR activity in Milan

The region of Lombardy legalized short-term rentals with Legge Regionale 27/2015. In August 2016 there was the Regolamento n.7 related to this law. The host should register where the apartment is located and should deposit some documents like the plan, the insurance and certification of electrical and gas plant. Since November 2018 it is mandatory to show the registration number (CIR) on every commercial media where the apartment is rented. Now almost a third of these hosts are registered but no controls have been done.

The problem is that there is no plan to control this industry. There is no data from Airbnb about the number of guests hosted. The city of Milan has made an agreement to collect the tourist tax (€3 per pax) but, despite a national law, Airbnb has never deposited the tax on the rent income.

*10% of STR listings comply with the law.

18.000 | **1.800** | **16.200** | **71%** | **29%**
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?	€500 - €2,5K	
Fines against platforms?	✓	
Total value of fines?	€500-€2,5K	
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

Registration number (CIR).

Poor

Max 270 days of rentals.
Fines are too low.

Association's name:
HANYC

President/CEO:
Vijay Dandapani

N. of members:
300

N. of beds represented:
75.000

New York

STR activity in New York

STR in New York City is dominated by Airbnb with about 40,000 listings followed by Booking.com and Homeway with approximately 15,000 and 10,000 respectively.

*40% of STR listings comply with the law.

90.000 | **36.000** **54.000** | **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?		\$5K - \$10K
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

Ban on advertising entire homes on STR platforms.
Ban on listing entire homes for rentals of less than 30 days.
Local Law 146 not in force yet.

Poor

Inadequate enforcement of rules and laws.

Association's name:
AHTOP

President/CEO:
Serge Cachan

N. of members:
30.000

N. of beds represented:
n/a

Paris

STR activity in Paris

The STR industry has been regulated in France since 1965. These early rules were meant for traditional STRs (week-long rentals in touristic areas), specifying that the leases must clearly explain prices and creating a voluntary system for differentiating properties (similar to the star-system for hotels). In 2014, the ALUR law was implemented to protect the housing stocks and adapt the STR regulation to the new, platform enabled short-term rental industry. This law forbids people from renting their home for more than 120 days without obtaining an expensive and difficult to obtain change of use permit. Since 2016, more specific regulation requires hosts in some large cities (such as Paris) to register their short-term rental listing with the city authorities, with large fines for non-compliant hosts and the platforms which list them. Some platforms refuse to follow the law and are currently challenging France's regulation at the European Court of Justice.

70.000 | **n/a** **n/a** | **87%** **13%**
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 - \$10K	
Fines against platforms?	✓	
Total value of fines?	\$14K - \$56K per infraction	
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?	Yes, on entire apt.	
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

Registration procedure.
Urbanism rules preventing a flat to be converted into a commercial place.

Poor

In 2014, the Constitutional Court rejected a law allowing co-owners of a building to forbid Airbnb.

Association's name:
Sociedad Hoteles del Perú

President/CEO:
Tibisay Monsalve

N. of members:
25

N. of beds represented:
n/a

Peru

STR activity in Peru

Peru is still very stocked on the STR situation. We are comparing the situation between different countries in order to propose some legislations to regulate the STR.

20.000 | **n/a** **n/a** | **42%** **58%**
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?	✗	
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

The STR need to be located in accessible buildings, where they can not ban the entrance to anybody for any kind of condition.

Poor

None.

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.

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 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 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.

35.800 | **17.900** | **17.900** | **69%** | **31%**
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?		n/a
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:
Tel Aviv Hotel Association

President/CEO:
Oded Grofman

N. of members:
100

N. of beds represented:
25.000

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.

*10% of STR listings comply with the law.

11.000 | **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 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.

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.

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.



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.

Association's name: **Lithuanian Hotel and Restaurant Assoc.**

President/CEO: **Evalda Šiškauskienė**

N. of members: **n/a**

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

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.

Western Australia

STR activity in Western Australia

The parliamentary inquiry will largely dictate what happens throughout WA in relation to short stay accommodation. The inquiry will report to the parliament by June 2019 and the government will respond. We are confident that policymakers understand the need to ensure better regulation for the industry however the next four months will be critical in making the case for change. We are in the process of launching a comprehensive campaign that will complement the actions taken to date.

*1% of STR listings comply with the law.

12.500 | **125** | **12.375** | **70%** | **30%**
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

One local government authority removed the requirement for a change of the use of the permit (planning) to operate a short stay property, removing a mechanism whereby neighbors could complain about a potential Airbnb property operating nearby.

Association's name:
UPUHH

CEO:
PhD Iva Bahunek

N. of members:
200

N. of beds represented:
82.000

Zagreb

STR activity in Zagreb

They do not count with an official estimated STR listing

*Zagreb just have data for legal STR.

n/a

Estimated STR listings

3.654

Legal

n/a

Illegal

80%

Homes

20%

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?	\$ X	
Fines against platforms?	X	
Total value of fines?	\$ X	
STR activity completely illegal?	X	
Limit on the number of permits?	X	
Conditions on obtaining the license?	✓	
Limit on the number of nights a property can be let?	X	
Other people living in the building or the apartment board have the right to ban STR?	X	
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	X
	Income tax on income earned	✓

Practices

Best

Web application, eVistor, was introduced in 2016 at national level as a uniform and obligatory online application for visitor's registration, control of tourism tax, legality, permits for all accommodation providers including STR.

Poor

None.

Thank you for everything

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Thanks for the
attendance

Hotel Associations

- HOTREC
- CEHAT
- CONFECAT
- ABIH NACIONAL
- ABIH-GO
- Federalberghi (Italian Hotel Association)
- APAM – Associazione Albergatori Milano, Monza-Brianza e Lodi
- UMIH
- Hoteles de Quito Metropolitano
- Hotelverband Deutschland (IHA)
- Association Hotellerie Quebec
- Hospitality Net BV
- National Hotel Association Croatia
- UK Hospitality
- HORESTA
- GNC France
- FEDETUR Chile & Hoteleros de Chile
- Asociación de Hoteles y Restaurantes del Uruguay
- The Czech Association of Hotels & Restaurants
- Sociedad Hoteles del Peru
- Asociación de Hoteles de la Ciudad de México
- Irish Hotels Federation
- Asociación de Hoteles, Restaurantes, Confeiterías y cafés de Argentina
- Australian Hotels Association (WA)
- All Japan Ryokan Hotel Association Junior (AJRA)
- British Columbia Hotel Association
- Confederación de Empresas Turísticas de la Comunidad Valenciana
- FOHB
- Asociación de Hoteles de Turismo de la República Argentina (AHT)

Hotel chains

- Marriot International
- Louvre Hotels

Institutions

- UNWTO
- ACATUR
- Confederación Campings Mediterráneo
- Direcció General de Turisme de Catalunya
- B-Travel
- Zagreb Tourist Board
- Turisme de Barcelona

City Halls

- Ajuntament de Barcelona
- Mairie de Paris
- Dubrovnik City Hall

Academics

- IESE
- Hotelschool The Hague

Neighborhood Association

- AAVV Barceloneta

Media Partners

- Revista Hotel News Brazil
- Hosteltur