

Jurisdiction	Notes
Berlin/Hamburg/Munich	<p>Date: September 2016</p> <p>Most recent: Ban in short-term rentals, effective May 2016 and appeal upheld in June 2016. Hosts letting more than 50% of an apartment on a short-term basis without a permit risk a fine of €100,000. Only registered holiday rental apartments can be rented out in full. Motivation came from declining availability of affordable housing.</p> <p>Permits STL without approval: No, a change of use permit is required to STL more than 50% of a residential dwelling.</p> <p>Conditions: For entire apartments that are STL approved, the rate charged can be no more than the average rent per square metre for the local area.</p> <p>Advertising:</p> <p>Safety Features:</p> <p>Registration: Only for entire apartments.</p> <p>Tax Obligations:</p> <p>Requirements on Platform:</p> <p>Enforcement: Neighbours are encouraged to report suspicious activity that may be breaking the law.</p> <p>Listings:</p> <p>Breakdown:</p> <p>Links:</p> <ul style="list-style-type: none"> • http://www.citylab.com/housing/2016/04/airbnb-rentals-berlin-vacation-apartment-law/480381/
New York	<p>Date:</p> <p>Most recent: Unlicensed short-term letting for less than 30 days is illegal. New laws make advertising short-term letting illegal. Landlords liable for up to a USD7500 fine. Airbnb is believed to accept the new laws, with undertakings that Airbnb will not be liable. Hosted accommodation remains legal. Short-term letting has reduced housing stock by 10%, raised rents and accelerated gentrification to the detriment of working class communities.</p> <p>Permits STL without approval: No, STL in apartments or homes, in building of three units or more, cannot be rented out for fewer than 29 days.</p> <p>Conditions: Hosted accommodation is legal.</p> <p>Advertising: Advertising lets of less than thirty days is now illegal.</p> <p>Safety Features: ? - Registration: ? - Tax Obligations: ?</p> <p>Requirements on Platform: ?</p> <p>Enforcement: Banning the advertising of STLs is NY's attempt at enforcement.</p> <p>Listings: 39,717</p> <p>Breakdown: 51.4%/45.4%/3.3%</p> <p>Links:</p> <ul style="list-style-type: none"> • https://skift.com/2016/06/28/measuring-the-impact-of-airbnb-rentals-on-new-york-citys-housing-crisis/ • http://www.telegraph.co.uk/travel/destinations/north-america/united-states/new-york/articles/new-york-to-restrict-airbnb-properties/ • http://www.travelandleisure.com/hotels-resorts/vacation-rentals/new-york-airbnb-legal-challenge • http://www.crainsnewyork.com/article/20161023/TECHNOLOGY/161029949/cuomo-signs-anti-airbnb-bill-but-its-effects-are-uncertain • http://www.wsj.com/articles/airbnb-wont-pursue-legal-case-against-new-york-city-over-rental-law-1480738473

London	<p>Most recent: Annual limit of 90 days for short-term letting & in excess of this number requires planning permission. Current limit is unenforceable. Airbnb enables homeowners to unlock economic value by temporarily letting spare rooms, extensive use of Airbnb by professional landlords, contrary to the current law, drive up property prices and in-affordability in the capital. Half of airbnb's listings are by "professional airbnb landlords" with more than one property. From 2017, Airbnb will enforce a 'day counter' to limit London listings to 90 days. Booking functionality will be blocked on listings that have exceeded the 90 day limit.</p> <p>Permits STL without approval: Yes, STL are permitted to an annual limit of 90 days per year. Beyond this number, planning permission is required.</p> <p>Conditions: - Advertising: - Safety Features: - Registration: - Tax Obligations:</p> <p>Requirements on Platform:</p> <p>Enforcement: Enforcement is not readily undertaken at the moment.</p> <p>Listings: 42,646</p> <p>Breakdown: 51.3%/47.4%/1.3%</p> <p>Links:</p> <ul style="list-style-type: none"> • http://www.businessinsider.com.au/airbnb-pushing-up-prices-london-sadiq-khan-advice-2016-9?r=UK&IR=T • https://www.ft.com/content/44bea96c-a4d7-11e6-8898-79a99e2a4de6 • http://www.afr.com/real-estate/commercial/hotels-and-leisure/airbnb-aims-to-ease-tension-by-capping-some-european-rentals-to-60-days-a-year-20161201-gt2a6u
San Francisco	<p>Date:</p> <p>Most recent: Host are required to register prior to letting property. When an unregistered property is advertised, platform is liable USD1000 per day per listing. Airbnb is appealing, based on the Communications Decency Act. Airbnb has indicated it is prepared to craft a mandatory registration system to provide the city with hosts' names, addresses and guests' length of stays. This system can block booking beyond the 60 day threshold, and quantify the conversion of long-term rentals into short-term rentals. Platform must inform hosts of legal responsibilities: collect & remit hotel taxes, only primary residences, USD500,000 insurance requirement, maximum un-hosted letting of 60 days per year.</p> <p>Permits STL without approval: No.</p> <p>Conditions: A permit/registration is required to STL. Only primary residences are allowed.</p> <p>Advertising: Only registered properties.</p> <p>Safety Features:</p> <p>Registration: Required.</p> <p>Tax Obligations: Must collect and remit hotel taxes.</p> <p>Requirements on Platform: Must & remit hotel taxes. Must report on hosts' earnings for income tax purposes.</p> <p>Enforcement: Enforcement is difficult. Small minority have bothered to register with city. Airbnb advertises hosts regardless of if they are registered.</p> <p>Listings: 8,665</p> <p>Breakdown: 57.2%/37.6%/5.2%</p> <p>Links:</p> <ul style="list-style-type: none"> • http://fortune.com/2016/10/11/airbnb-illegal-hotels-san-francisco/

Barcelona	<p>Date:</p> <p>Most recent: Platform fined €30,000 in 2014 for hosting illegal tourist lets. Hosts need to register with Barcelona's tourism register, obtain a licence and collect daily €0.65 tourist tax. The company was fined €65,000 in 2015 for the same offence. The platform was fined €600,000 for the same offence in 2016.</p> <p>Links:</p>
Paris	<p>Date:</p> <p>Most recent: Limit allows 120 days per year in short-term letting, special licence is required above this threshold. Fines of €25,000 apply. Enforcement has been weak. Sentiment is that homesharing is an opportunity for dwelling-owners, but ought not to come at the expense of communities and residents. Airbnb collects tourist taxes on behalf of Paris.</p> <p>Links:</p> <ul style="list-style-type: none"> • https://www.theguardian.com/travel/2016/mar/31/airbnb-in-paris-to-warn-hosts-over-illegal-listings
Vancouver	<p>Date: mid-October 2016</p> <p>Most recent: Vancouver's Mayor wants to ban STL apart from primary residences, and require all hosts to have business licences displayed on their accommodation listing.</p> <p>"Housing is first and foremost about homes, not about operating a business."</p> <p>Permits STL without approval:</p> <p>Conditions:</p> <p>Advertising:</p> <p>Safety Features:</p> <p>Registration: All hosts required to have and display business licences on their listings</p> <p>Tax Obligations: Exploring a short-term rental tax that is equivalent to hotel and b&b taxes</p> <p>Requirements on Platform:</p> <p>Enforcement:</p> <p>Listings: 4728</p> <p>Breakdown: 67.2%/29.6%/3.2%</p> <p>Links:</p> <ul style="list-style-type: none"> • http://www.cbc.ca/news/canada/british-columbia/airbnb-vancouver-regulations-1.3781998 • http://www.huffingtonpost.ca/2016/09/28/vancouver-airbnb_n_12234272.html •

Montreal	<p>Date: May 2016</p> <p>Most recent: The Quebec law requires owners who frequently rent out their properties to obtain the same certification as hotel and bed-and-breakfast operators, and therefore charge travellers lodging taxes of up to 3.5 per cent.</p> <p>Permits STL without approval:</p> <p>Conditions: The new rules would only apply people who are “playing on the same rink as hoteliers,” said Dominique Vien, Quebec’s tourism minister.</p> <p>Advertising:</p> <p>Safety Features:</p> <p>Registration: Annual fee of CAD236.33</p> <p>Tax Obligations: Varies by region from 2% to 3.5%</p> <p>Requirements on Platform:</p> <p>Enforcement: Fines vary from CAD500 to CAD100,000. 16 Inspectors tasked with enforcement.</p> <p>Listings: 10,619</p> <p>Breakdown: 60.1%, 38.5%, 1.4%</p> <p>Links:</p> <ul style="list-style-type: none"> • https://techvibes.com/2015/10/28/first-in-canada-quebec-airbnb-2015-10-28 • https://www.thestar.com/business/2016/05/26/airbnb-ponders-new-quebec-law-to-be-regulated-is-to-be-accepted.html
Dublin	<p>Date: mid-October 2016</p> <p>Most recent: A change from residential use to short-term letting requires planning permission, according to a recent court decision. The wider implications are still unknown, or if there will be a legislative change. The Irish Housing Minister has indicated he will issue new guidelines on short-term letting.</p> <p>Permits STL without approval: Yes.</p> <p>Conditions:</p> <p>Advertising:</p> <p>Safety Features:</p> <p>Registration:</p> <p>Tax Obligations: Airbnb provides details of hosts’ incomes to the Irish taxation authorities for appropriate assessment of income for tax purposes.</p> <p>Requirements on Platform:</p> <p>Enforcement: Dublin City Council investigates after a complaint.</p> <p>Listings: 6225</p> <p>Breakdown: 45.4%,51.7%,2.9%</p> <p>Links:</p> <ul style="list-style-type: none"> • http://www.irishtimes.com/news/consumer/q-a-does-this-spell-the-end-of-airbnb-in-dublin-1.2837270

Links: <https://www.theguardian.com/technology/2016/sep/17/airbnb-nuisance-neighbours-tribunal-ruling>

<http://www.cbc.ca/news/canada/toronto/programs/metromorning/airbnb-says-toronto-should-regulate-professional-renters-1.3804643>