

## Legislation Fact Sheet

### Short Stay Levy Bill 2026

- In the lead up to the 2024 State election, the Tasmanian Government announced as part of its election policy *Making it easier for Tasmanians to own their own home – 5% Short Stay Levy* that it would introduce a 5 per cent levy on short stay accommodation in Tasmania.
- The broad parameters included:
  - 100 per cent of the levy will go directly to assisting first home buyers;
  - the levy will be introduced on short stay accommodation such as those advertised on Airbnb and Stayz;
  - the levy will not apply to accommodation operators such as hotels, pubs, bed and breakfasts, and caravan parks; and
  - the short stay levy will be paid by those using short stay accommodation, not the property owners.
- The Short Stay Levy Bill 2026 introduces the Short Stay levy in Tasmania in accordance with the Government's announcement.
- The Bill provides that:
  - the Short Stay Levy is a 5 per cent levy on the total booking fee for short stay accommodation in Tasmania booked through a booking platform provider, where the stay is for less than 28 consecutive days, exclusive of the day on which the person is required to vacate the premises;
  - the levy will commence on a date to be proclaimed and will only apply to bookings made on or after that date;
  - the levy will apply to all short stay accommodation excluding:
    - accommodation such as hotels, motels and inns, hostels and similar premises, bed and breakfasts and caravan parks;
    - specialist accommodation such as student accommodation, emergency or crisis accommodation and other types of specialist accommodation including those declared by the Minister; and
    - accommodation in a dwelling usually occupied by the owner of the dwelling;
  - liability for the levy occurs on the day that the short stay is completed, with no liability incurred if the total booking fee is waived, credited or refunded;
  - the booking platform provider will be responsible for paying the levy;

- the levy will be administered by the Commissioner of State Revenue through the State Revenue Office;
- booking platform providers must register with the Commissioner for payment of the levy and the lodgement of returns;
- the frequency of returns (quarterly or annually) will depend on the total annual bookings received in the preceding year. However, for the first year of the levy, all booking platform providers will lodge an annual return and payment;
- a person that uses a booking platform provider to accept bookings for their accommodation must provide the booking platform provider with a declaration if:
  - the accommodation is not short stay accommodation, or
  - the accommodation changes to not be short stay accommodation at a later date while the accommodation is still being listed on the booking platform;
- if premises are later determined to be short stay accommodation despite a declaration, the person who made the declaration and the booking platform provider are jointly and severally liable to pay the levy and any interest and penalty tax payable; and
- for the purposes of administration, the Short Stay Levy Act is designated as a 'taxation law' under the *Taxation Administration Act 1997*.