

TASMANIA

SHORT STAY LEVY BILL 2026

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SHORT STAY LEVY BILL 2026

(Brought in by the Treasurer, the Honourable Eric Abetz)

A BILL FOR

An Act to impose a levy in relation to the provision of short stay accommodation within the State

Be it enacted by Her Excellency the Governor of Tasmania, by and with the advice and consent of the Legislative Council and House of Assembly, in Parliament assembled, as follows:

PART 1 – PRELIMINARY

1. Short title

This Act may be cited as the *Short Stay Levy Act 2026*.

2. Commencement

This Act commences on a day to be proclaimed.

3. Interpretation

In this Act –

approved form means –

- (a) a form approved by the Commissioner; and
- (b) any information required to be provided with, or attached to, a

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form approved by the
Commissioner;

booking platform – see section 4;

booking platform provider means a person
who provides a booking platform;

Commissioner has the same meaning as in the
Taxation Administration Act 1997;

GST has the same meaning as in the *A New
Tax System (Goods and Services Tax) Act
1999* of the Commonwealth;

premises means the whole, or any part, of –

- (a) a building, within the meaning of
the *Building Act 2016*; or
- (b) a caravan or other vehicle;

registered short stay levy payer means a
booking platform provider registered
under section 14;

return period means the period referred to in
section 15;

short stay, in relation to a person’s occupation
of premises, means occupation of the
premises for a continuous period of less
than 28 days, exclusive of the day on
which the person is required to vacate the
premises;

short stay accommodation – see section 5;

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short stay accommodation provider means a person who provides short stay accommodation for short stays;

short stay booking – see section 6;

short stay levy means the levy referred to in section 10;

total booking fee – see section 7;

vehicle includes –

(a) a vehicle within the meaning of the *Traffic Act 1925*; and

(b) any vessel, train or aircraft;

year means financial year.

4. Meaning of *booking platform*

(1) For the purposes of this Act, a service is a booking platform if the service –

(a) facilitates requests to book a short stay in short stay accommodation; and

(b) arranges or facilitates the acceptance of those requests by or on behalf of short stay accommodation providers.

(2) In determining whether a service is a booking platform for the purposes of this Act, it is irrelevant whether or not –

(a) the service has a website, or other presence, on the internet; or

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- (b) an act referred to in subsection (1)(a) or (b) involves the use of a wholly or partly automated system; or
 - (c) the service facilitates payment of a fee for booking the short stay accommodation; or
 - (d) the person who provides the service is located within the State.
- (3) Despite subsection (1), a service is not a booking platform if the service refers a person to another service for the purposes of the person using the other service to do one or more acts referred to in subsection (1)(a) or (b).

5. Meaning of *short stay accommodation*

(1) In this section –

health facility includes –

- (a) a public hospital, or private hospital or day-procedure centre, within the meaning of the *Health Service Establishments Act 2006*; and
- (b) a hospice; and
- (c) a consultation room of a practitioner within the meaning of the *Health Service Establishments Act 2006*; and

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-
- (d) a facility used to provide health services within the meaning of the *Tasmanian Health Service Act 2018*;

mobile accommodation means premises that are a caravan or other vehicle that –

- (a) has been hired, for consideration, for the purpose of being –
- (i) operated as a vehicle; or
 - (ii) towed by a vehicle; and
- (b) is hired to be used as accommodation at a location other than the location where the caravan or other vehicle is hired.
- (2) For the purposes of this Act, short stay accommodation means premises within the State that may be used by a person for accommodation other than premises specified in subsection (3).
- (3) Short stay accommodation does not include any of the following premises:
- (a) accommodation at a hotel, motel, inn or similar commercial premises;
 - (b) accommodation at a hostel, boarding house, lodging house or similar commercial premises;
 - (c) accommodation in a dwelling where the dwelling is also usually occupied by the owner of the dwelling;

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- (d) accommodation at a caravan park, camping ground or similar premises;
- (e) accommodation for a patient of a health facility, if the accommodation is provided by the entity who owns or operates the health facility;
- (f) accommodation used for housing support services, within the meaning of the *Homes Tasmania Act 2022*, that is provided by a housing support provider within the meaning of that Act;
- (g) a residential care service within the meaning of the *Land Tax Act 2000*;
- (h) a retirement village within the meaning of the *Land Tax Act 2000*;
- (i) accommodation that –
 - (i) is operated by a club, or social group, whose membership is only open to persons invited by the club or group or nominated by existing members; and
 - (ii) is solely available for use by members of the club or group, or reciprocal members of the club or group, and their guests;
- (j) premises that are primarily used to provide residential accommodation by, or on behalf of –

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- (i) a school within the meaning of the *Education Act 2016*; or
 - (ii) TasTAFE within the meaning of the *TasTAFE (Skills and Training Business) Act 2021*; or
 - (iii) an institution within the meaning of the *Higher Education Funding Act 1988* of the Commonwealth;
- (k) emergency, or crisis, accommodation for people in crisis that is –
- (i) at premises used for emergency or crisis accommodation; and
 - (ii) provided by the entity who owns or operates the emergency accommodation;
- (l) accommodation for a person who is employed, or engaged, by another person that is –
- (i) at premises located at, or associated with, the place of that employment or engagement; and
 - (ii) provided by the other person in connection with that employment or engagement;
- (m) a vessel that is mainly used for transport in the ordinary course of a business providing vessels for transport;
- (n) mobile accommodation;

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- (o) accommodation that is declared, by order under section 21, as exempt premises.
- (4) In determining whether premises are short stay accommodation for the purposes of this Act, it is irrelevant whether or not –
 - (a) the premises are used for more than one purpose including, but not limited to –
 - (i) residential premises; and
 - (ii) a purpose other than the provision of short stay accommodation or residential premises; and
 - (b) the premises are –
 - (i) permanent or temporary; or
 - (ii) fixed to the land or mobile.

6. Meaning of *short stay booking*

- (1) For the purposes of this Act, a booking is a short stay booking if the booking relates to a short stay in premises by a person.
- (2) In determining whether a booking is for a short stay in premises, the duration of the booking is to be calculated on –
 - (a) the date on which the person is authorised, under the terms of the booking, to occupy the premises; and
 - (b) whichever of the following dates is later:

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- (i) the date on which the person vacates the premises;
- (ii) the date on which the person is required to vacate the premises under the terms of the booking.

7. Meaning of *total booking fee*

- (1) For the purposes of this Act, the total booking fee for a short stay booking means the total amount that is payable for the booking, other than –
 - (a) an amount that has been waived or provided as a credit or refund to the person who booked the accommodation; and
 - (b) an amount charged in respect of the payment method used to pay for the booking; and
 - (c) an amount (the *levy amount*), that is included in the amount payable due to the short stay levy, that does not exceed the amount payable under this Act for the short stay booking; and
 - (d) any GST that is payable in respect of the levy amount.
- (2) For the avoidance of doubt, the total amount that is payable for a short stay booking includes –

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- (a) any GST that is payable in respect of the booking, other than the GST referred to in subsection (1)(d); and
- (b) any amount that is payable in respect of the booking, regardless of whether the person occupies the premises for the short stay, unless the amount is waived or provided as a credit or refund.

8. Application of *Taxation Administration Act 1997*

This Act is to be read together with the *Taxation Administration Act 1997* which provides for the administration and enforcement of this Act and other taxation laws.

9. Act binds Crown

- (1) This Act binds the Crown in right of Tasmania and, so far as the legislative power of the Parliament permits, the Crown in all its other capacities.
- (2) Despite subsection (1), the Crown in any of its capacities is not liable to be prosecuted for an offence under this Act.

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PART 2 – SHORT STAY LEVY

Division 1 – Imposition of levy

10. Short stay levy imposed

- (1) This Act imposes a levy in respect of a short stay in short stay accommodation located within the State for which a fee is payable.
- (2) The rate of the short stay levy payable under this Act for a short stay in short stay accommodation within the State is –
 - (a) 5% of the total booking fee for that short stay, rounded down to the nearest multiple of 5 cents; or
 - (b) such other percentage, as is prescribed, of the total booking fee for that short stay, rounded down to the nearest multiple of 5 cents.

11. When does liability for the short stay levy arise?

- (1) Liability, in respect of a short stay in short stay accommodation, for the short stay levy arises on the day on which that short stay is completed.
- (2) For the purposes of subsection (1), a short stay in short stay accommodation is completed on the day on which the person is required to vacate the accommodation, under the terms of the short stay booking, regardless of whether the person –

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- (a) vacates the accommodation on that day or an earlier day; or
 - (b) occupies the accommodation for any period during the period of the short stay booking.
- (3) Despite subsection (1), no liability arises in respect of a short stay in short stay accommodation if the total booking fee for the booking is waived, credited or refunded.

12. Who is liable to pay the short stay levy?

A booking platform provider is liable to pay the short stay levy imposed in respect of each short stay booking made through the booking platform provided by the booking platform provider.

13. How to calculate levy if booking fee in foreign currency

For the purposes of this Act, if the total booking fee for a short stay in short stay accommodation is quoted in a currency other than Australian currency, the amount of the total booking fee is to be converted into Australian currency –

- (a) before the amount of the short stay levy for the short stay is calculated; and
- (b) at the exchange rate published by the Reserve Bank of Australia in respect of the foreign currency –

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- (i) on the day on which the short stay booking is made in respect of the short stay; or
- (ii) if the relevant exchange rate is not published on that day, the last relevant exchange rate published before that day.

Division 2 – Payment of levy

14. Registration for payment of short stay levy

- (1) A person who is a booking platform provider, for short stay accommodation within the State, is required to be registered under this Act.
- (2) A person may apply to the Commissioner, in an approved form, for registration under this Act.
- (3) If a person makes an application for registration in accordance with this section, the Commissioner must register the person.
- (4) If a person is required to be registered under this section, the person must –
 - (a) be a registered short stay levy payer; or
 - (b) have applied for registration under subsection (2), and that application has yet to be determined –

before the end of the first return period in which the person is liable, under this Act, to pay the short stay levy.

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Penalty: In the case of –

- (a) a body corporate, a fine not exceeding 100 penalty units; or
 - (b) any other case, a fine not exceeding 20 penalty units.
- (5) A person must remain a registered short stay levy payer while the person is liable, under this Act, to pay the short stay levy.

Penalty: In the case of –

- (a) a body corporate, a fine not exceeding 100 penalty units; or
- (b) any other case, a fine not exceeding 20 penalty units.

15. Return period for levy

(1) In this section –

annual threshold, in respect of relevant booking fees received by a booking platform provider in a year, means \$75 000 or such other amount as is prescribed;

relevant booking fees, in relation to a booking platform provider in a year, means the total booking fees for short stay bookings that –

- (a) are made through the booking platform of that provider; and

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- (b) relate to short stay accommodation located within the State; and
 - (c) relate to short stays that are completed within that year,
- (2) The return period for the payment of the short stay levy by a booking platform provider in a year (the *relevant year*) is –
 - (a) if the booking platform provider received, in the year immediately preceding the relevant year, relevant booking fees that exceed, in total, the annual threshold – the three-month period that commences on 1 July, 1 October, 1 January or 1 April in the relevant year; and
 - (b) in any other case – the relevant year.
- (3) Despite subsection (2), if this Act commences on or after 1 July in any year, the return period for the payment of the short stay levy by a booking platform provider in that year is such part of that year that remains after the commencement of this Act.

16. Lodgement of return and payment of tax

- (1) Within 30 days after the end of a return period, a registered short stay levy payer or a person who is required to be registered under this Act must –

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- (a) lodge a return, in an approved form, in respect of the return period; and
- (b) pay to the Commissioner the amount of the short stay levy for which the person is liable under this Act in respect of the short stay bookings completed during the return period.

Penalty: In the case of –

- (a) a body corporate, a fine not exceeding 100 penalty units; or
 - (b) any other case, a fine not exceeding 20 penalty units.
- (2) Subsection (1) applies to a registered short stay levy payer in respect of a return period even if the registered short stay levy payer is not liable to pay the levy for that return period.
 - (3) After receiving a return under this section in respect of a return period from a registered short stay levy payer, the Commissioner may request the registered short stay levy payer to provide further information in respect of the return.
 - (4) A person who receives a request from the Commissioner under subsection (3) must comply with the request.

Penalty: In the case of –

- (a) a body corporate, a fine not exceeding 100 penalty units; or

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- (b) any other case, a fine not exceeding 20 penalty units.

Division 3 – Administration of levy

17. Person to notify Commissioner if no longer liable to pay levy

- (1) A registered short stay levy payer must notify the Commissioner if the registered short stay levy payer –
 - (a) is no longer incurring a liability to pay the short stay levy in respect of premises; and
 - (b) does not expect to incur any such liability in the future.
- (2) A registered short stay levy payer must give notice under subsection (1) –
 - (a) if the registered short stay levy payer has a liability for the short stay levy in the current return period, within 14 days after the date on which the person is required to lodge a return for the return period; or
 - (b) in any other case, within 14 days of the date of the change in circumstances.

Penalty: In the case of –

- (a) a body corporate, a fine not exceeding 100 penalty units; or

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(b) any other case, a fine not exceeding 20 penalty units.

(3) The Commissioner must cancel the registration of the person on receipt of the notice given under this section.

18. Cancellation of registration for payment of short stay levy

(1) The Commissioner, by written notice given to a person who is a registered short stay levy payer, may cancel the registration of the person, under section 14, for any reason that the Commissioner considers appropriate.

(2) The cancellation of a person's registration under subsection (1) has effect from the date specified in the notice given by the Commissioner, in respect of the cancellation, under that subsection.

19. Declaration if premises are not short stay accommodation

(1) A person who has entered into an agreement with a booking platform provider in respect of premises must provide the booking platform provider with a declaration under this section if –

(a) the person is making, or has previously made, the premises available for short stay bookings on the booking platform provided by the booking platform provider; and

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- (b) the premises are not, or are no longer, short stay accommodation on that booking platform from the date specified in the declaration.
- (2) The Commissioner may notify, in writing, a booking platform provider of the information that is to be included in a declaration provided to that provider under this section.
- (3) A booking platform provider who receives a declaration under this section must retain the declaration for at least 5 years after the provider received the declaration.
- (4) If a person makes a declaration under this section in respect of premises –
 - (a) the Commissioner may determine that, despite the declaration, the premises are short stay accommodation; and
 - (b) the person who made the declaration and the booking platform provider who received the declaration are jointly and severally liable to pay –
 - (i) any amount of unpaid short stay levies payable in respect of the premises; and
 - (ii) any interest or penalty tax imposed under the *Taxation Administration Act 1997* in respect of the unpaid short stay levy.

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- (5) A booking platform provider who pays an amount of unpaid short stay levy under subsection (4), in respect of premises, may recover the amount from the person who made the declaration in respect of the premises, as a debt due and owing in a court of competent jurisdiction.

PART 3 – MISCELLANEOUS

20. Non-application of Act

This Act does not apply to the booking of premises before the commencement of this Act, regardless of whether –

- (a) after the commencement of this Act, the premises is short stay accommodation under this Act; and
- (b) the short stay is completed before or after the commencement of this Act.

21. Minister may declare premises as exempt premises

- (1) The Minister, by order, may declare a class of premises as exempt premises for the purposes of this Act.
- (2) An order under subsection (1) is to specify –
 - (a) the classes of premises that are declared as exempt; and
 - (b) the date on which the exemption takes effect.
- (3) Section 47(3), (3A), (4), (5), (6) and (7) of the *Acts Interpretation Act 1931* apply to an order under subsection (1) as if the order were regulations within the meaning of that Act.
- (4) An order under subsection (1) –

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Part 3 – Miscellaneous

- (a) is a statutory rule for the purposes of the *Rules Publication Act 1953*; and
- (b) is not an instrument of a legislative character for the purposes of the *Subordinate Legislation Act 1992*.

22. Regulations

- (1) The Governor may make regulations for the purposes of this Act.
- (2) The regulations may –
 - (a) authorise any matter to be from time to time determined, approved, applied or regulated by any person or body specified in the regulations; and
 - (b) be made subject to conditions so as to apply differently according to matters, limitations or restrictions, whether as to time, circumstance or otherwise, specified in the regulations.

23. Administration of Act

Until provision is made in relation to this Act by order under section 4 of the *Administrative Arrangements Act 1990* –

- (a) the administration of this Act is assigned to the Treasurer; and
- (b) the department responsible to the Treasurer in relation to the administration

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of this Act is the Department of Treasury
and Finance.

24. Consequential amendments

The legislation specified in Schedule 1 is
amended as specified in that Schedule.

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SCHEDULE 1 – CONSEQUENTIAL AMENDMENTS

Section 24

Residential Tenancy Act 1997

1. Section 6(1) is amended by inserting after paragraph (db) the following paragraph:
 - (dc) any agreement giving a person a right of occupancy to premises, if the short stay levy is payable, under the *Short Stay Levy Act 2026*, in respect of the right of occupancy given to the person; or

Taxation Administration Act 1997

1. Section 4 is amended by omitting paragraph (d) and substituting the following paragraphs:
 - (d) *Payroll Tax Act 2008*;
 - (e) *Short Stay Levy Act 2026*.