

Notes on Clauses

Short Stay Levy Bill 2026

Part I - Preliminary

Clause 1 This Act may be cited as the *Short Stay Levy Act 2026*.

Clause 2 The Bill is taken to have commenced on a day to be proclaimed.

Clause 3 This clause sets out the defined terms used in the Bill -

‘approved form’ is defined as a form approved by the Commissioner of State Revenue and includes any information required to be provided with, or attached to, a form approved by the Commissioner.

‘booking platform’ is defined in 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*, that being the Commissioner of State Revenue.

‘GST’ is defined in the *A New Tax System (Goods and Services Tax) Act 1999* of the Commonwealth.

‘premises’ is defined as the whole, or any part of, a building (within the meaning of the *Building Act 2016*) or a caravan or other vehicle.

‘registered short stay levy payer’ means a booking platform provider registered under section 14.

‘return period’ is defined as the period referred to in section 15.

‘short stay’ is defined as 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’ is defined in section 5.

‘short stay accommodation provider’ is defined as a person who provides short stay accommodation for short stays.

‘short stay booking’ is defined in section 6.

‘short stay levy’ is defined in section 10.

‘total booking fee’ is defined in section 7.

‘vehicle’ is defined as a vehicle within the meaning of the *Traffic Act 1925* and any vessel, train or aircraft.

‘year’ is defined as financial year.

Clause 4 This clause defines the meaning of ‘booking platform’ for the purposes of this Act as a service that facilitates requests to book a short stay in short stay accommodation and arranges or facilitates the acceptance of those requests by or on behalf of short stay accommodation providers.

Subclause (2) provides that in determining whether a service is a booking platform it is irrelevant whether or not the service has a website (or other presence on the internet); or involves the use of an automated system; facilitates the payment of a fee for the booking; or whether the person providing the service is located within Tasmania.

Subclause (3) clarifies that a service is not a booking platform if the service refers a person to another service that facilitates requests to book a short stay in short stay accommodation and arranges or facilitates the acceptance of those requests by or on behalf of short stay accommodation providers.

Clause 5 This clause defines the meaning of ‘short stay accommodation’ for the purposes of this Act.

Subclause (1) sets out the defined terms used in this section-

‘health facility’ is defined as a public hospital, or private hospital or day-procedure centre within the meaning of the *Health Service Establishments Act 2006*; a hospice; a consultation room of a practitioner within the meaning of the *Health Service Establishments Act 2006*; and a facility used to provide health services within the meaning of the *Tasmanian Health Service Act 2018*.

‘mobile accommodation’ is defined as a caravan or other vehicle that: has been hired for consideration for the purpose of being operated as a vehicle or towed by a vehicle, and is hired to be used as accommodation at a location other than that where the caravan or other vehicle is hired.

Subclause (2) defines ‘short stay accommodation’ as premises within Tasmania that may be used by a person for accommodation other than premises specified in subsection (3).

Subclause (3) provides that short stay accommodation does not include any of the following-

- accommodation at a hotel, motel, inn or similar commercial premises;
- accommodation at a hostel, boarding house, lodging house or similar commercial premises;
- accommodation in a dwelling where the dwelling is also usually occupied by the owner;
- accommodation at a caravan park, camping ground or similar premises;
- accommodation for a patient of a health facility, if the accommodation is provided by the entity who owns or operates the health facility;
- 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;
- a residential care service within the meaning of the *Land Tax Act 2000*;
- a retirement village within the meaning of the *Land Tax Act 2000*;
- accommodation that 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 is solely available for use by members of the club or group, or reciprocal members of the club or group and their guests;
- premises that are primarily used to provide residential accommodation by, or on behalf of, a school within the meaning of the *Education Act 2016*, or TasTAFE within the meaning of the *TasTAFE (Skills and Training Business) Act 2021* or an institution within the meaning of the *Higher Education Funding Act 1988* of the Commonwealth;
- emergency, or crisis, accommodation for people in crisis that is at premises used for emergency or crisis accommodation and provided by the entity who owns or operates the emergency accommodation;
- accommodation for a person who is employed, or engaged, by another person that is at premises located at, or associated with, the place of that employment or engagement, and provided by the other person in connection with that employment or engagement;
- a vessel that is mainly used for transport in the ordinary course of a business providing vessels for transport;
- mobile accommodation;
- accommodation that is declared, by order under section 21, as exempt premises.

Subclause (4) provides that in determining whether premises are short stay accommodation for the purposes of this Act, it is irrelevant whether or not the premises are used for more than one purpose including, but not limited to, residential premises and a purpose other than the provision of short stay accommodation or residential premises; and whether or not the premises are permanent, temporary, fixed to the land or mobile.

Clause 6 This clause defines the meaning of ‘short stay booking’ for the purposes of this Act as a booking that relates to a short stay in a premises by a person.

Subclause (2) provides that in determining whether a booking is for a short stay, regard must be had to the following dates—

- the date on which the person is authorised, under the terms of the booking, to occupy the premises; and
- the later of the following dates:
 - the date on which the person vacates the premises;
 - date on which the person is required to vacate the premises under the terms of the booking.

Clause 7 This clause defines the meaning of ‘total booking fee’ for the purposes of this Act as the total amount that is payable for the booking, other than-

- an amount that has been waived or provided as a credit or refund to the person who booked the accommodation; and
- an amount charged in respect of the payment method used to pay for the booking; and
- 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 for the short stay booking; and
- any GST that is payable in respect to the levy amount.

Subclause (2) provides that, to avoid doubt, the total amount that is payable for a short stay booking under subclause (1) includes any GST that is payable in respect to the booking, other than any GST payable with respect to the levy amount; and 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.

Clause 8 This clause provides that this Act is to be read together with the *Taxation Administration Act 1997*.

Clause 9 This clause provides that this Act binds the Crown.

Part 2 – Short Stay Levy

- Clause 10 This clause imposes a levy in respect of short stays in short stay accommodation located within Tasmania for which a fee is payable.
- Subclause (2) provides that the rate of the short stay levy payable is 5 per cent of the total booking fee for the short stay, rounded down to the nearest multiple of 5 cents, or such other percentage of the total booking fee for the stay, rounded down to the nearest multiple of 5 cents, as may be prescribed.
- Clause 11 This clause provides that liability for the short stay levy, in respect of a short stay in short stay accommodation, arises on the day on which the short stay is completed.
- Subclause (2) provides that a short stay is completed on the day on which the person is required to vacate the short stay accommodation under the terms of the short stay booking. This is the case regardless of whether the person vacates the accommodation on that day or on an earlier day or whether the person occupies the accommodation for any period during the period of the short stay booking.
- Subclause (3) clarifies that no liability for the short stay levy arises in respect of a short stay in short stay accommodation if the total booking fee for the booking is waived, credited or refunded.
- Clause 12 This clause provides that a booking platform provider is liable to pay the short stay levy in respect of each short stay booking made through the booking platform provided by the booking platform provider.
- Clause 13 This clause provides the method for calculating the short stay levy if the booking fee is in a currency other than Australian currency.
- The clause provides that the booking fee is to be converted into Australian currency before the amount of the short stay levy is calculated. The conversion is to be at the exchange rate published by the Reserve Bank of Australia in respect of the foreign currency on the day on which the short stay booking is made in respect of the short stay. If the relevant exchange rate is not published that day, the last relevant exchange rate published before that day is to be used.

- Clause 14 This clause provides requirements for registration for payment of the short stay levy.
- Subclause (1) provides that a person who is a booking platform provider for short stay accommodation within Tasmania is required to be registered.
- Subclause (2) provides that a person may apply to the Commissioner, in an approved form, for registration.
- Subclause (3) provides that the Commissioner must register a person if they make an application for registration.
- Subclause (4) imposes a penalty on persons who are required to be registered who have either not been registered or not applied for registration before the end of the first return period in which the person is liable to pay the short stay levy. The penalty is a fine not exceeding 100 penalty units in the case of a body corporate and a fine not exceeding 20 penalty units in other cases.
- Subclause (5) imposes a penalty on a person who does not remain a registered short stay levy payer while the person is liable to pay the short stay levy. The penalty is a fine not exceeding 100 penalty units in the case of a body corporate and a fine not exceeding 20 penalty units in other cases.
- Clause 15 This clause provides the return period for payment of the short stay levy.
- Subclause (1) sets out the defined terms used in this section.
- 'annual threshold' is defined as, in respect of relevant booking fees received by a booking platform provider in a year, \$75 000 or such other amount as is prescribed.
- 'relevant booking fees', in relation to a booking platform provider in a year, is defined as the total booking fees for short stay bookings made through the booking platform. The relevant booking fees are those that relate to short stay accommodation within Tasmania that are completed within that year.
- Subclause (2) provides that the return period for the payment of the short stay levy by a booking platform provider in a relevant year is:
- the three-month period that commences on 1 July, 1 October, 1 January or 1 April if the person received, in the year immediately preceding the relevant year, total relevant booking fees that exceed the annual threshold, or
 - the relevant year in any other case.
- Subclause (3) clarifies that if this Act commences on or after 1 July in any year, the return period for payment in this year will be such part of the year as remains after the commencement of this Act.

- Clause 16 This clause provides for the lodgement of returns and the payment of the short stay levy.
- Subclause (1) provides that registered short stay levy payers and persons required to be registered must lodge a return in an approved form in respect of the return period. They must also pay to the Commissioner the amount of the short stay levy for which the person is liable in respect of the short stay bookings completed during the return period. This is required to be done within 30 days after the end of the return period.
- Subclause (1) also imposes a penalty for failure to comply with its requirements. The penalty is a fine not exceeding 100 penalty units in the case of a body corporate and a fine not exceeding 20 penalty units in other cases.
- Subclause (2) clarifies that subclause (1) applies to a registered short stay levy payer even if they are not liable to pay the levy for that return period.
- Subclause (3) provides that the Commissioner may request further information from a registered short stay levy payer after receiving a return.
- Subclause (4) imposes a penalty on persons who fail to comply with a request from the Commissioner under subclause (3). The penalty is a fine not exceeding 100 penalty units in the case of a body corporate and a fine not exceeding 20 penalty units in other cases.
- Clause 17 This clause provides that if a registered short stay levy payer is no longer incurring a liability to pay the short stay levy in respect of premises and does not expect to incur any such liability in the future, they must notify the Commissioner.
- Subclause (2) imposes a penalty for failure to give notice under subclause (1) within a given period. If a registered short stay levy payer has a liability for the current return period, they must give notice within 14 days after the date on which the person is required to lodge a return for the return period. In any other case the person is required to give notice within 14 days of the date of the change in circumstances. The penalty is a fine not exceeding 100 penalty units in the case of a body corporate and a fine not exceeding 20 penalty units in other cases.
- Subclause (3) requires the Commissioner to cancel the person's registration on receipt of the notice.
- Clause 18 This clause provides that the Commissioner may cancel the registration of a short stay levy payer by written notice for any reason the Commissioner considers appropriate.
- Subclause (2) provides that the cancellation has effect from the date specified in the notice given by the Commissioner.

- Clause 19 This clause provides for the making of a declaration that premises listed on a booking platform are not or no longer short stay accommodation.
- Subclause (1) requires that a person who has entered into an agreement with a booking platform provider must provide a declaration to the booking platform provider if the person is making, or has previously made, the premises available for short stay bookings on the booking platform, and the premises are not, or are no longer, short stay accommodation on the booking platform from the date specified in the declaration.
- Subclause (2) provides that the Commissioner may notify a booking platform provider, in writing, of the information to be included in a declaration.
- Subclause (3) requires booking platform providers that receive a declaration to retain it for at least five years.
- Subclause (4) provides the Commissioner can determine that, despite a declaration having been made, premises are short stay accommodation. In those circumstances both the person who made the declaration and the booking platform provider that received the declaration are jointly and severally liable for any amount of unpaid short stay levy and any interest or penalty tax imposed in respect of that unpaid short stay levy.
- Subclause (5) provides that a booking platform provider who pays an amount of unpaid short stay levy under subclause (4) may recover that amount from the person who made the declaration as a debt in a court of competent jurisdiction.

Part 3 - Miscellaneous

- Clause 20 This clause provides that this Act does not apply to the booking of premises before the commencement of this Act, regardless of whether, after the commencement of this Act, the premises is short stay accommodation, and regardless of whether the short stay is completed before or after the commencement of this Act.
- Clause 21 This clause provides that the Minister may, by order, declare a class of premises as exempt premises for the purposes of this Act.
- Subclause (2) requires an order made under subclause (1) to specify the classes of premises that are declared as exempt and the date on which the exemption takes effect.
- Subclause (3) provides that sections 47(3), (3A), (4), (5), (6) and (7) of the *Acts Interpretation Act 1931* apply to an order made under subclause (1) as if the order were regulations within the meaning of that Act.
- Subclause (4) provides that an order under subclause (1) is a statutory rule for the purposes of the *Rules Publication Act 1953*, but is not an instrument of a legislative character for the purposes of the *Subordinate Legislation Act 1992*.

Clause 22 This clause provides that the Governor may make regulations for the purposes of this Act.

Subclause (2) provides that the regulations may authorise any matter to be from time to time determined, approved, applied or regulated by any person or body specified in the regulations. It further provides that the regulations may be made subject to conditions so as to apply differently according to matters, limitations or restrictions, whether as to time, circumstances or otherwise, specified in the regulations.

Clause 23 This clause provides that the administration of this Act is assigned to the Treasurer, and that the department responsible for the administration of this Act is the Department of Treasury and Finance, until provision is made in relation to this Act by an order under section 4 of the *Administrative Arrangements Act 1990*.

Clause 24 This clause provides that the legislation specified in Schedule I is amended as specified in the Schedule.

Schedule I – Consequential Amendments

Clause 1 This clause amends section 6(1) of the *Residential Tenancy Act 1997* by inserting paragraph 6(1)(dc) that provides an agreement giving a person a right of occupancy to premises are excluded from the operation of the Act where the short stay levy is payable under the Short Stay Levy Act in respect of that right of occupancy.

Clause 2 This clause amends section 4 of the *Taxation Administration Act 1997* by omitting paragraph (d) and substituting paragraphs (d) and (e) to update the list of taxation laws to include the Short Stay Levy Act.