

Short-term lettings: high-level summary

City	Restriction on days	Tax	License/reporting	Other
Paris	Maximum of 90 days in a year	Since 2025, a reduction of c.20% in tax allowances for turnover/income earned on holiday rentals	Mandatory registration with associated fees	Primary residence only. Number of fines issued in Paris for illegal short-term rentals are increasing, projected to almost double year-on-year ¹
Hong Kong	No	15% tax on profits derived from any property letting business (in addition to standard property tax payable on rental income)	Mandatory licensing	
Milan	No	21% tax on short-term rental income (30 days or fewer) (or 26% if the host rents out more than one property) Sharp rises in tourist taxes introduced in 2026 (previously €3–5 per night, but now €9.50). For comparison, the taxes for 3-star hotels are €7 and 4-star hotels are €10)	Hosts must have national identification code	Self check in key boxes are banned
LA	120 days in a calendar year with a regular Home-Sharing Permit (or 365 days with an Extended Home-Sharing Permit)	14% additional tax for stays of 30 days or fewer	Mandatory registration Permit required (a 'Regular Home-Sharing Permit' or an 'Extended Home-Sharing Permit' ('EHS')). The application fee for an EHS is >5 times more expensive. A host can only apply for an EHS if it has had no more than one citation (for violating rules) in the last three years and requires a public hearing process and approval from the city's Board of Supervisors	Primary residences only. One residence per person. Some housing zones and districts have additional restrictions or bans on short-term rentals
New York (county)	No	Multiple types of taxes apply to hosts	Mandatory registration for any lettings of less than 30 days	For any stays shorter than 30 days, the host must be present, and max. two paying guests and they must have access to the whole house and all exits
London	90 days in a calendar year (applicable to entire homes only, not individual rooms within the host's home)	Host pays for council tax on the let property and income taxed at their applicable income tax rates (with a £7,500 tax free allowance)	Please see below in respect of new registration scheme to be implemented	

¹ <https://www.rentalscaleup.com/france-airbnb-regulations-news/>

City	Restriction on days	Tax	License/reporting	Other
Madrid	If rented for more than 90 days in a calendar year, then a permit is required	Non-resident hosts pay 24% flat tax. Resident hosts pay tax based on income tax brackets. Must collect tourist tax of €3 p/day from guest	Mandatory registration	<p>Must have separate street entrances to permanent residential units in the same building</p> <p>Suspension on grant of new holiday rental licences since April 2024. Short-term rentals in residential buildings are banned and shall only be allowed within buildings dedicated solely to tourist accommodation. Commercial properties cannot be converted into tourist rental buildings</p>
Barcelona	Maximum of 120 days in a calendar year	<p>The host must pay 19% tax on net rental income (or 24% gross rental income if non-EU resident) earned from the property</p> <p>From April 2026, tourist taxes have almost doubled to €12.50 per night</p>	Mandatory licensing	By November 2028, all licences for tourist apartments will be revoked and short-term rentals will be banned
Venice	Maximum of 120 days in a calendar year	<p>The host must pay income tax at a flat rate of 21%. This tax is then increased to 26% for hosts that rent out multiple properties</p> <p>Must collect a municipal tourist tax of €3.50 per person, per night</p>	<p>The property must be registered with the Single Desk for Receptive Activities (SUAP) and display their national identification code on listings</p> <p>Hosts of more than three properties require additional permits</p>	
Amsterdam	Maximum of 30 days in a calendar year (or 15 days in some areas)	<p>70% of all rental income is included in the host's taxable income</p> <p>Tourist taxes of 12.5% of the relevant listing price (including cleaning fees) are payable by guests</p>	<p>A permit is required to let homes out to tourists (always expiring on 1 April in the following calendar year)</p> <p>The property must be registered with the national tourist rental registration system and include the registration number on all listings</p>	You can only rent out up to four people at a time. Each letting must be notified to the municipality before guests arrive
Edinburgh	No restrictions – licence fees vary depending on the maximum occupancy of the property in question (increasing with size)	<p>Second homes are subject to a double charge in council tax. Where a second home is let commercially as a short-term self-catering let, available for 140+ days in a year (and actually let for 70+ days in a year) non-domestic (business) rates apply</p>	<p>Mandatory licencing (as of January 2025) and licence number must be shown on all listings</p> <p>Where an entire dwelling is being offered as a short-term let, planning permission is required</p>	<p>From July 2026, an Edinburgh Visitor Levy will be chargeable. The Levy will be 5% of the cost of the paid, overnight accommodation and it will only be charged on the first five nights of a stay</p> <p>According to an Airbnb article, Edinburgh charges one of the highest fees in Scotland for such licences e.g. a one-year licence for a six-guest property costs five times more than a three-year licence in Glasgow²</p>

² <https://news.airbnb.com/en-uk/edinburghs-short-term-let-rules-one-year-on-hotel-prices-soar-no-housing/>