

# Tenants' Union of NSW submission to the review of regulations and supply of short- and long-term rental accommodation in NSW

## About the Tenants' Union of NSW

The Tenants' Union of NSW is the peak body representing the interests of tenants in New South Wales. We are a Community Legal Centre specialising in residential tenancy law and policy, and the main resourcing body for the state-wide network of Tenants Advice and Advocacy Services (TAASs) in New South Wales.

The TAAS network assists more than 35,000 tenants, land lease community residents, and other renters each year. We have long-standing expertise in renting law, policy and practice. The Tenants' Union NSW is a member of the National Association of Tenant Organisations (NATO), an unfunded federation of State and Territory-based Tenants' Unions and Tenant Advice Services across Australia. We are also a member of the International Union of Tenants.

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*The Tenants' Union of NSW' office is located on the unceded land of the Gadigal of the Eora Nation.*

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## About this submission

We appreciate the opportunity to provide feedback and recommendations concerning short-term rental accommodation (STRA) regulations in New South Wales (NSW).

In NSW, STRA is governed by the *Fair Trading Amendment (Short-term Rental Accommodation) Act 2018*, alongside existing planning laws. The current regulations are fairly permissive. They primarily consist of restrictions on the length of stay, known as day caps. Additionally, there are some basic requirements regarding fire safety standards, registration of premises and registration fees, and an avenue through Fair Trading for lodging complaints. These regulations have been in place since 2021.

It is timely to now reassess the regulatory framework to determine whether existing regulations are meeting their intended goals and identify any additional measures that may be necessary. The recommendations we provide in this submission aim to address the current challenges identified in the Discussion Paper, safeguard community interests and address affordability concerns and the broader impacts on the housing system.

## Recommendations

### *Recommendation 1*

Day caps for non-hosted accommodation be introduced and apply across all of NSW. Day caps be lowered to a limit of between 30 to 60 nights in any 365 day period.

### *Recommendation 2*

Local Councils be able to vary the Day Cap limit (up or down) where a threshold limit is met and the Council is able to demonstrate the positive economic and social impacts for varying the Day Cap.

### *Recommendation 3*

Appropriate thresholds be set with reference to key indicators such as vacancy rate and proportion of short-term rental accommodation (STRA) to total residential dwelling stock in the local area.

### *Recommendation 4*

STRA be required to apply for change of use of properties or other appropriate planning permission under the 'development application' process through Local Councils

### *Recommendation 5*

Increase transparency and data about STRA listings by providing open access or otherwise making publicly available information provided to the STRA register, and expanding information collected to include more data on lettings.

### *Recommendation 6*

Prioritise rental reforms to introduce reasonable grounds for eviction, replacing the current 'no grounds' provisions for those in periodic and fixed term tenancy agreements in NSW renting laws

### *Recommendation 7*

Introduce a levy on non-hosted STRA, holiday homes and vacant residential properties via land tax.

### *Recommendation 8*

The levy applied should be set high enough to alter incentives for property owners, and encourage them to instead let their properties for long-term tenancies, and account

for and cover appropriately costs to government for any enforcement and compliance activities.

*Recommendation 9*

Remove thresholds for land tax for STRA properties, and properties that are vacant properties. Adopt a minimum \$10,000 per annum levy to be applied to all empty homes or short-term rental accommodation premises, with a 3% levy set above \$300,000.

*Recommendation 10*

Any additional revenue generated should be used to fund housing and homelessness supports, with a focus on the broad range of organisations providing direct frontline support and advocacy to people our housing system has failed to provide with safe, secure homes.

*Recommendation 11*

Input from key stakeholders, including local councils, should be actively sought by the responsible agency/ies given responsibility for determining:

- Day Caps
- Threshold for Variation of Day Caps
- Threshold for STRA levy via Land Tax
- Land Tax rate for STRA

## Strengthening Existing Regulations

Day caps currently are in place in the Greater Sydney area and certain regional local government areas in NSW. Day caps specifically apply to non-hosted short-term rental accommodations. Where a day cap applies, the current limit is set at 180 days per annum (in any 365 day period). A booking for 21 consecutive days or more is exempt - that is, it does not count towards the limit. As the Discussion Paper notes, Byron Shire has a 60 day cap commencing in most of the local government area commencing from September 2024.

### Lower Day Caps

We recommend tightening the existing day caps for non-hosted accommodation in Greater Sydney, and introducing caps in areas where no limits are currently in place, such as most regional areas in NSW. We recommend a day cap limit of between 30 to 60 nights per annum.

*Recommendation 1: Day caps for non-hosted accommodation be introduced and apply across all of NSW. Day caps be lowered to a limit of between 30 to 60 nights in any 365 day period.*

### Threshold for Day Cap variation

Local Councils should be able to apply to vary this cap where certain 'threshold' conditions are met. Appropriate thresholds might be set with reference to key indicators including:

- Proportion of STRA premises to all dwelling stock in the local area
- Local rental vacancy rates, but see our discussion below.

Where use of vacancy rates as a key indicator is contemplated, consideration of the source and method of calculation of rates to be adopted is required. There are numerous publishers of differently calculated versions of this metric, including the real estate institutes, property listings websites and property consultancy firms. Existing published rates do not currently publish rates for LGA, or according to standard ABS statistical areas, so could not be immediately applied. There is currently no authoritative source for the vacancy rate nor an agreed upon method of calculation.

Local rental vacancy rates at the level of LGA or Statistical Area 4 (SA4) would be most appropriate to apply, to best take account of local conditions. When determining the most appropriate rental vacancy rate (value) for the threshold limit, local factors must be considered. This should include factors, such as

- *Household demographics*: Local income households, number of people per dwelling, household composition, housing stress
- *Stock characteristics*: Stock in area by dwelling type, social and private rental
- *Area characteristics*: Projected population growth, remoteness (ABS standard regarding remoteness).

We propose that under a Threshold for Day Cap variation model, where the threshold conditions are met, an application to vary the day cap would still require Local Councils to provide economic and social impact assessments, along with a cost-benefit analysis.

*Recommendation 2: Local Councils be able to vary the Day Cap limit (up or down) where a threshold limit is met and the Council is able to demonstrate the positive economic and social impacts for varying the Day Cap.*

*Recommendation 3: Appropriate thresholds be set with reference to key indicators such as vacancy rate and proportion of STRA to total residential dwelling stock in the local area.*

## **Planning Permission Requirement**

To help address concerns of housing affordability and community impact, we recommend implementing a requirement for planning permission to change the use of properties to STRA. This process should require local councils to consider affordability factors and other community needs when evaluating applications that include a change of use.

This would also allow Local Councils greater visibility over STRA in their local area, and build their capacity to apply appropriate revenue measures (for example, higher rates for STRA dwellings) for cost recovery of the relevant service and infrastructure costs that apply for STRA use of properties at the local government level, as well as any associated costs of regulation of this use of property.

*Recommendation 4: STRA be required to apply for change of use of properties or other appropriate planning permission under the 'development application' process through Local Councils*

## **Opening access to STRA Register**

Establishing an open access register of lettings would enable a thorough assessment of STRA impacts on communities. We suggest the state government is best

positioned to administer and manage the register, alongside their responsibility in relation to current registration requirements. The increased transparency and data available about listings in their local area would facilitate informed decision-making and better regulation enforcement by local governments in relation to STRA.

*Recommendation 5: Increase transparency and data about STRA listings by providing open access or otherwise making publicly available information provided to the STRA register, and expanding information collected to include more data on lettings.*

### **Protection Against 'No Grounds' Evictions**

To ensure greater housing stability, we recommend prioritising rental reforms to introduce reasonable grounds for eviction, replacing the current 'no grounds' provisions in NSW renting laws. This election commitment reform is in process already through the Department of Customer Service but requires improved regulation of short-term rental accommodation to safeguard renters from being unfairly displaced for the purpose of converting properties into holiday lettings.

A frustrating trend renters, particularly in coastal towns, have reported to us over many years is the swapping back and forth between residential tenancy agreements for 6-9 months and holiday lettings over the summer period. This displaces residents of the community, often employees of businesses attempting to service tourists in the area, and makes it difficult to find stable accommodation. We would prefer an owner of a property decide on the use of their property as either residential or commercial accommodation.

The likely introduction of a reasonable ground for eviction on the basis of 'change of use' within NSW renting law again makes clear the need for a planning permission requirement for owners planning to shift properties to STRA. Where a landlord wants to evict a sitting tenant in order to list their property as a short term let, they should be required to provide evidence of an approved DA for 'Change of Use' before seeking termination. See our earlier recommendations regarding the planning permissions.

Change-of-use documentation would generate a reasonable piece of evidence that the landlord genuinely intends and has approval to use the property for this purpose. It ensures regulation of whether or not the property can be used for STRA sits clearly with planning law.



*Recommendation 6: Prioritise rental reforms to introduce reasonable grounds for eviction, replacing the current 'no grounds' provisions for those in periodic and fixed term tenancy agreements in NSW renting laws*

## **Revenue Generation and Sustainability**

Revenue measures, including those examined in the Discussion Paper, can serve as valuable additions alongside strengthened planning and regulatory requirements mentioned earlier. These measures seek to encourage a more efficient and equitable utilisation of existing housing and land designated for housing purposes.

### **Levy via Land Tax**

We support the implementation of a land tax for short-term rental accommodation (STRA) as a fair and equitable measure for several reasons. Firstly, private ownership of land often confers significant benefits to individual owners without necessarily contributing proportionately to the broader societal good. A land tax, levied annually and the rate varied appropriately to apply where the land is being used for STRA, ensures that landowners contribute back to society in a manner commensurate with the value they are deriving as an owner and investor.

We recommend the implementation of a levy through land tax for STRA properties. Land tax is a fair and broad based revenue measure that is able to capture both STRA premises and vacant properties, and is generally harder to evade. This is particularly relevant where holiday lettings are booked and managed by international websites where non-compliance may be harder to address.

We recommend removing the Land Tax threshold specifically for STRA properties, and properties that are vacant for longer than 180 days per year. We recognise there may be some categories of exemption from this. This lower threshold should be coupled with an appropriate variation of the current land tax rate or levy that is applied. We note the Vancouver model for empty homes sets a land value levy at 3%.<sup>1</sup> Vancouver has experimented with higher rates and found 3% to remain effective as an incentive to better use dwellings as residences without negative impacts. With development of a model variation in rates could be applied based on location and/or dwelling type, to adequately take account of local circumstances and market dynamics.

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<sup>1</sup>City of Vancouver (2024) *Empty Homes Tax*, See <https://vancouver.ca/home-property-development/empty-homes-tax.aspx>, Accessed 15 March 2024

We have selected 3 typical apartments in locations across NSW to initially test the levy model and effects. Table 1 shows the land value of a strata lot as determined by Registrar-General; the levy value raised at 3% of total land value; and where the threshold is reduced to \$250k. Table 2 shows the relationship between estimated rent revenues in residential and STRA.

**Table 1**

Unit	Land value 2023	Levy at 3% of land value	Levy at 3% land value, threshold reduced to \$250k
A: Bondi. 1 bed, 15min walk to beach	\$653,136	\$19,594	\$12,094
B: Kiama. 3 bed, less than 2 minutes to beach	\$362,700	\$10,881	\$3,381
C. Wagga Wagga. 3 bedroom, close to river and CBD	\$136,000	\$4,080	\$0.00

**Table notes:**

Land value 2023 as reported for selected properties matching the above profiles on <https://www.valuergeneral.nsw.gov.au/services/lvs.htm>

**Table 2**

Unit	Net estimated residential tenancies rent (revenue less costs excl. loans)	Net STRA earning potential (revenue - less costs excl. loans)	Net STRA incl levy on total using lowest estimated potential	Difference between STRA revenue net of levy and net rent
A 1 bed, 15min walk to beach	\$24,271	\$39.9-\$57.6k	\$20,306	\$3,965
B 3 bed, close to beach	\$19,161	\$34.0k-\$36.1k	\$23,119	-\$3,958
C 3 bed, close to river and CBD	\$15,712	\$29,9k-\$43.6k	\$25,820	-\$10,107

**Table notes:**

1. Rent estimated using realestate.com.au property profile. Rental expenses using ATO Tax Stats expenses as reported by investors in 2021 and 2022 tax years

2. STRA revenue calculators used:

- <https://app.airbtics.com/airbnb-calculator>
- <https://app.airdna.co/data/rentalizer>

Calculators derive expenses and occupancy rates from both user data and holiday-letting platforms.

3. We have excluded the cost of loans as these are equivalent for both residential and STRA usage, meaning they are neutral to the decision to utilise a property for each use. There is a wide variance of cost of loans which will alter the outcomes.

The Discussion Paper raises concern for inner city apartments, but these examples suggest that it may be regional apartments for whom a land-value based levy risks being ineffectual. On this indicative example, the revenue able to be generated through STRA is not reduced in a close enough relationship to land value. The example in Wagga Wagga shows that as a result of lower land values, a levy may make little difference in guiding providers towards residential use.

We suggest that a flat minimum levy will be the simplest and effective resolution to this issue. We recommend government adopt a minimum \$10,000 per annum levy be applied to all empty homes or short-term rental accommodation premises. In effect this means a \$10,000 levy will apply to properties below \$300,000 unimproved land value and a 3% levy above \$300,000.

Even for apartments with relatively low land values, as the levy relates to use of the improved premises it is reasonable to be considered within the value of the improved premises. In the case of unit C above, this means a \$10,000 levy is an approximate 1.2% of the estimated value applied annually.

*Recommendation 7: Introduce a levy on non-hosted STRA, holiday homes and vacant residential properties via land tax.*

*Recommendation 8: The levy applied be set high enough to alter incentives for property owners, and encourage them to instead let their properties for long-term tenancies, and to account for and cover appropriately costs to government for any enforcement and compliance activities.*

*Recommendation 9: Remove thresholds for land tax for STRA properties, and properties that are vacant properties. Adopt a minimum \$10,000 per annum levy to be applied to all empty homes or short-term rental accommodation premises, with a 3% levy set above \$300,000.*

## **Levy enforcement**

We acknowledge the discussion of compliance. We note that data-sharing arrangements exist currently between Rental Bonds authorities and the ATO which can be used to assist in ensuring compliance without increasing the burden of reporting by individuals.<sup>2</sup> This approach could likely be replicated across both empty homes and short-term rental accommodation. Data-sharing between water authorities may also be useful to guide compliance activities in a targeted fashion.<sup>3</sup>

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<sup>2</sup> Australian Tax Office (2023) *Rental bond data*, See: <https://www.ato.gov.au/about-ato/commitments-and-reporting/in-detail/privacy-and-information-gathering/how-we-use-data-matching/rental-bond-20-september-1985-to-2025-26-data-matching-program-protocol/rental-bond-data>, Accessed at 13 March 2024

<sup>3</sup> Prosper published for many years speculative vacancy reports which offer a methodology that can be built on for this purpose. See <https://www.prosper.org.au/speculative-vacancy-reports/>, Accessed 15 March 2024

Applying land tax in this way would incentivise an investor to use their properties more efficiently and productively, encouraging them to reconsider using the property for long term rental accommodation. This would better take account of the interests of the investor alongside that of the broader community.

It would also create a mechanism for government revenue generation, enabling funds to be allocated towards public goods and services that benefit society as a whole. In this way the government can appropriately recoup a portion of the value extracted by the investor for the community, and allow this to be applied appropriately to housing and homelessness supports.

We are aware Homelessness NSW, has provided a submission recommending the following:

*Recommendation 1:* Tighten regulations to encourage long-term housing supply;

*Recommendation 2:* Increase revenue via a levy on short-term rental accommodation; and

*Recommendation 3:* Direct revenue from a levy into funding for services that seek to make homelessness rare, brief and non-recurring.

Their submission has the endorsement of 73 organisations from across NSW who seek to end homelessness in NSW.

We also broadly endorse their recommendations. While our preferred or recommended method of applying a STRA levy is via Land Tax, if this is not adopted by the NSW government, we consider a levy applied via listing could be an appropriate alternative, albeit for a more limited range of premises.

With Homelessness NSW we recommend revenue generated through these levies be used to fund housing and homelessness supports, with a focus on the broad range of organisations providing direct frontline support and advocacy to people our housing system has failed to provide safe, secure homes for. Levies can be distributed to relevant departments such as Departments of Customer Service and Communities and Justice.

*Recommendation 10: Any additional revenue generated should be used to fund housing and homelessness supports, with a focus on the broad range of organisations providing direct frontline support and advocacy to people our housing system has failed to provide with safe, secure homes.*

## Stakeholder Engagement

As with Day Caps and Thresholds for Variation of Day Caps, input from key stakeholders, including local councils, should be actively sought by the responsible body/agency for the determination of appropriate Land Tax thresholds and rates. Stakeholder input is vital in ensuring fair and effective implementation that aligns with local needs and priorities.

*Recommendation 11: Input from key stakeholders, including local councils, should be actively sought by the responsible agency/ies given responsibility for determining -*

- *Day Caps*
- *Threshold for Variation of Day Caps*
- *Threshold for STRA levy via Land Tax*
- *Land Tax rate for STRA*

## Survey: Planning and regulatory framework for short-term rental accommodation

Question	Answer	Comment?
<i>Which of the following best describes your view of what the planning pathway should be for short-term rental accommodation?</i>	<b>Applications should be considered under the 'development application' process</b>	See discussion, <i>Planning Permission Requirement</i> .
<i>Do you think the current definitions for hosted and non-hosted short-term rental accommodation are appropriate and clear?</i>	<b>No</b>	The definition must be clear that hosted means the dwelling is the host's principal place of residence - there is a genuine sharing of a home.
<i>Should short-term rental accommodation be characterised as a type of tourist and visitor accommodation land use?</i>	<b>Yes</b>	
<i>Should short-term rental accommodation be considered 'hosted' in cases where it is being offered in a secondary dwelling (such as a granny flat), and the owner lives in the main property?</i>	<b>Yes, but please see comment for discussion.</b>	<p>Yes, we feel it is appropriate that where STRA is a secondary dwelling and the owner lives in the main property there should be due consideration of whether 'hosted' or 'unhosted' applies. This distinction should be made on the basis of whether the secondary dwelling can be lawfully used as a residence.</p> <ul style="list-style-type: none"> <li>• Where the dwelling can be lawfully used as a residence the STRA should be considered 'unhosted'.</li> </ul>

		<ul style="list-style-type: none"> <li>• A dwelling that may not be lawfully used, such as a 'treehouse' or 'tent' offering, should be treated as 'hosted'.<sup>4</sup></li> </ul>
<i>Should an occupancy limit be introduced, for the number of people within non-hosted short-term rental accommodation?</i>	<b>Yes</b>	
<i>Do you think lower day caps would strike a better balance between residential amenity, housing supply and housing affordability with the positive economic impacts of short-term rental accommodation for the tourism economy?</i>	<b>Yes</b>	See discussion, <i>Lower Day Caps</i> .
<i>Do you support this exemption?</i>	<b>Yes</b>	Longer stays are more similar to residential tenancies and occupants should have all of the appropriate protections, for example against eviction and in relation to repairs and access. However, the exemption should be aligned with the exemption from the <i>Residential Tenancies Act 2010</i> exemption which is currently set at 3 months. The exemption in the <i>Residential Tenancies Act 2010</i> should be reduced.

<sup>4</sup> As an example see the following AirBnB listing: [https://www.airbnb.com.au/rooms/7847788?source\\_impression\\_id=p3\\_1710461836\\_7NW4ikEdx8NulyVs](https://www.airbnb.com.au/rooms/7847788?source_impression_id=p3_1710461836_7NW4ikEdx8NulyVs), Accessed 15 March 2024



<p><i>Should each local council be able to determine its own day cap for non-hosted short-term rental accommodation, or should the NSW Government make this decision?</i></p>	<p><b>The NSW Government should determine day caps for non-hosted short-term rental accommodation.</b></p>	<p>We believe it is appropriate for the NSW Government to determine day caps for non-hosted STRA. However, note our recommendation for lower day caps to apply across NSW, and that Local Councils have the ability to apply to vary the cap in limited circumstances.</p>
<p><i>Are the short-term rental accommodation registration fees reasonable?</i></p>	<p><b>No, they are too low.</b></p>	
<p><i>Do you think all booking services (e.g. online booking platforms and letting agents) should be required to register with the NSW Government before being allowed to advertise short-term rental accommodation dwellings?</i></p>	<p><b>Yes</b></p>	
<p><i>Should the NSW Government require all short-term rental accommodation bookings to be made through a registered online booking platform or agent?</i></p>	<p><b>Yes</b></p>	
<p><i>When booking short-term rental accommodation through an online booking platform, do the advertisements always include the PID-STRA-XXXX registration number?</i></p>	<p><b>No, not always - please comment</b></p>	<p>We are aware of occasional breaches. Exempt providers do not include registration details. Requirement should be to display registration information under either STRA or another registration legislation (such as hotel/hostel)</p>

<p><i>Do you think that local governments have the necessary information and tools to enforce compliance with the short-term rental accommodation regulatory framework?</i></p>	<p><b>No</b></p>	
<p><i>Do you think that the short-term rental accommodation regulatory framework is best enforced by local government or state government?</i></p>	<p><b>Both local government and state government should enforce it</b></p>	<p>Appropriate consideration should be given to the best way of resourcing local government's enforcement of regulations. This could be achieved either through a share of revenue generated via the levy, or through local government increasing revenue via higher rates that apply to STRA or other measures available to Councils (see discussion above, <i>Planning Permission Requirement</i>).</p>
<p><i>Do you think that the fines under the short-term rental accommodation regulatory framework are enough to deter non-compliant short-term rental accommodation activities?</i></p>	<p><b>The fines are too low</b></p>	
<p><i>Do you think a levy on short-term rental accommodation, holiday homes and vacant properties would encourage some property owners to consider letting their properties for long-term tenancies instead?</i></p>	<p><b>Yes</b></p>	<p>Yes this would be at least partially effective. The levy must be high enough to significantly alter incentives for owners as well as to cover costs to government of any enforcement and compliance activities.</p>

<p><i>If a levy were to be imposed, which categories of accommodation do you think it should apply to?</i></p>	<ul style="list-style-type: none"> <li>● <b>Non-hosted short-term rental accommodation</b></li> <li>● <b>Holiday homes</b></li> <li>● <b>Vacant (residential) properties</b></li> </ul>	
<p><i>If a levy were to be imposed, should principal places of residence used on occasion for non-hosted short-term rental accommodation be subject to the levy?</i></p>	<p><b>No</b></p>	<p>Where a property owner is genuinely using their residence only on occasion for non-hosted short term rental accommodation they should be exempt from a levy via Land Tax. However, if a levy is applied via listing then the levy should be imposed.</p>
<p><i>If a levy were to be imposed, should principal places of residence used on occasion for hosted short-term rental accommodation be subject to the levy?</i></p>	<p><b>No</b></p>	
<p><i>If a levy were to be imposed on short-term rental accommodation, how should it be collected?</i></p>	<p><b>By the government through individual taxpayers paying their liabilities directly - please comment</b></p>	<p>A levy on vacant property is impractical through platforms, so to ensure broad application of the levy government should directly collect. See also our discussion above, Levy via Land Tax. However, we acknowledge the option for platforms to collect the payment on a PAYG as you go basis may create stronger incentives to change behaviour. This should be considered by government.</p>

<p><i>If a levy on short-term rental accommodation were to be imposed, should any dwellings be exempt, and on what basis?</i></p>	<p><b>Other - please comment</b></p>	<p>Only dwellings not lawfully able to be used as a residence (tree houses, tents, eg) should be exempt from a levy on STRA..</p> <p>We recommend the government apply a levy to empty or vacant homes. Government should consider what counts as a vacant dwelling, as in other jurisdictions that have similar schemes.</p>
<p><i>If a levy were to be imposed, should existing day caps on non-hosted short-term rental accommodation be changed?</i></p>	<p><b>Yes, existing day caps should be decreased</b></p>	<p>See comment at <i>Lower Day Caps, Threshold for Day Cap Variation</i>.</p>