



Australian Capital Territory

# Short-Term Rental Accommodation Levy Act 2025

A2025-12

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Australian Capital Territory

# Short-Term Rental Accommodation Levy Act 2025

**A2025-12**

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An Act to impose a levy on short-term rental accommodation bookings, and for other purposes

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The Legislative Assembly for the Australian Capital Territory enacts as follows:

## Part 1 Preliminary

### 1 Name of Act

This Act is the *Short-Term Rental Accommodation Levy Act 2025*.

*Note* This Act is a **tax law** under the [Taxation Administration Act 1999](#). As a tax law, this Act is subject to provisions of the [Taxation Administration Act 1999](#) about the administration and enforcement of tax laws generally.

### 2 Commencement

- (1) This Act commences on 1 July 2025.

*Note* The naming and commencement provisions automatically commence on the notification day (see [Legislation Act](#), s 75 (1)).

- (2) However, if this Act's notification day is on or after 1 July 2025, it commences on a day fixed by the Minister by written notice.

*Note 1* A single day or time may be fixed, or different days or times may be fixed, for the commencement of different provisions (see [Legislation Act](#), s 77 (1)).

*Note 2* If a provision has not commenced within 6 months beginning on the notification day, it automatically commences on the first day after that period (see [Legislation Act](#), s 79).

### 3 Dictionary

The dictionary at the end of this Act is part of this Act.

*Note 1* The dictionary at the end of this Act defines certain terms used in this Act, and includes references (**signpost definitions**) to other terms defined elsewhere in this Act.

For example, the signpost definition '**commissioner**—see the [Taxation Administration Act 1999](#), dictionary.' means that the term 'commissioner' is defined in that dictionary and the definition applies to this Act.

*Note 2* A definition in the dictionary (including a signpost definition) applies to the entire Act unless the definition, or another provision of the Act, provides otherwise or the contrary intention otherwise appears (see [Legislation Act](#), s 155 and s 156 (1)).

## 4 Notes

A note included in this Act is explanatory and is not part of this Act.

## 5 Offences against Act—application of Criminal Code etc

Other legislation applies in relation to offences against this Act.

*Note 1 Criminal Code*

The [Criminal Code](#), ch 2 applies to all offences against this Act (see Code, pt 2.1).

The chapter sets out the general principles of criminal responsibility (including burdens of proof and general defences), and defines terms used for offences to which the Code applies (eg *conduct*, *intention*, *recklessness* and *strict liability*).

*Note 2 Penalty units*

The [Legislation Act](#), s 133 deals with the meaning of offence penalties that are expressed in penalty units.

## Part 2                      Important concepts

### 6                      **Meaning of *short-term rental accommodation booking***

- (1) In this Act:
- short-term rental accommodation booking* means a booking or other arrangement to occupy rental accommodation on premises in the ACT—
- (a) for a continuous rental period of not more than 28 days; and
  - (b) for which consideration is paid or payable.
- (2) For this Act, a *rental period* for a booking or other arrangement to occupy rental accommodation is the period that—
- (a) starts on the first day a person may occupy the rental accommodation under the booking or arrangement; and
  - (b) ends on the day the person must vacate the rental accommodation.
- (3) To remove any doubt, it is immaterial whether or not any person actually occupies the rental accommodation during any or all of the rental period.

### 7                      **Meaning of *rental accommodation***

- (1) In this Act:
- rental accommodation*, on premises in the ACT—
- (a) means accommodation in a self-contained dwelling, or a building that can be used for accommodation (whether or not a dwelling), on the premises; but
  - (b) does not include—
    - (i) hosted accommodation; or
    - (ii) excluded accommodation.

- (2) In this section:

***building***—

- (a) means any structure with a roof and walls (whether temporary or permanent); and

**Examples**

a tent, a yurt

- (b) includes a motor vehicle, caravan or other trailer, or other registrable vehicle under the [Road Transport \(Vehicle Registration\) Act 1999](#).

***hosted accommodation***—

- (a) means accommodation in a dwelling or building where the dwelling or building is occupied by its owner or occupier (or their agent) at the same time as it is occupied by a person under a booking or other arrangement; and
- (b) includes accommodation prescribed by regulation.

## **8 Meaning of *excluded accommodation***

- (1) In this Act:

***excluded accommodation*** means any of the following:

- (a) accommodation at a hotel, motel or serviced apartment complex;
- (b) accommodation at a caravan park or camping ground;
- (c) accommodation at a hostel, boarding house or lodging house;
- (d) accommodation for a patient of a health facility (whether at the facility or somewhere else) provided by the entity who owns or operates the health facility;
- (e) accommodation at a residential care home;
- (f) accommodation at a retirement village;

- (g) housing support accommodation;
  - (h) emergency accommodation for people in crisis that is—
    - (i) at premises generally used for emergency accommodation; and
    - (ii) provided by the entity who owns or operates the emergency accommodation;
  - (i) accommodation for a student of an education provider that is—
    - (i) at student accommodation for the education provider; and
    - (ii) provided by the education provider or the entity who owns or operates the student accommodation;
  - (j) accommodation for an employee of a person that is—
    - (i) at a residential facility located at or associated with the place of employment; and
    - (ii) provided by the person;
  - (k) accommodation prescribed by regulation.
- (2) For this section, an entity provides accommodation to a person only if the booking or other arrangement to occupy the accommodation is made directly with the entity and is not arranged or facilitated by anyone else.
- (3) In this section:

***caravan park or camping ground*** includes land with characteristics similar to a caravan park or camping ground.

***education provider*** means an entity mentioned in the [Education Act 2004](#), table 9A, column 3.

***employee***, of a person, includes a contractor providing services to the person.

***health facility***—see the [Health Act 1993](#), section 6.



***housing support accommodation*** means accommodation provided for people who—

- (a) are homeless or at risk of homelessness; or
- (b) will receive welfare, health support or similar services when using the accommodation.

**Examples—par (b)**

alcohol and drug addiction services

***residential care home***—see the [Aged Care Act 2024](#) (Cwlth), section 10 (Where funded aged care services are delivered).

***retirement village***—see the [Retirement Villages Act 2012](#), section 10.

***serviced apartment*** means a self-contained apartment for which regular servicing or cleaning is performed or offered by or on behalf of the owner or operator of the apartment while it is occupied by guests.

***serviced apartment complex*** means a building complex that—

- (a) is made up of 2 or more serviced apartments that are owned or operated by a single entity; and
- (b) has an on-site reception facility that provides services to guests.

**Examples—services**

check in and check out, concierge, luggage storage

***student accommodation***, for an education provider, means a residential facility associated with, on the campus of, or provided under an arrangement with, the education provider.

## 9 **Meaning of *booking service***

- (1) In this Act:

***booking service***—

- (a) means a service for making, or for arranging or facilitating the making of, short-term rental accommodation bookings; but

- (b) does not include—
  - (i) a service that refers a person to another service mentioned in paragraph (a); or
  - (ii) a service prescribed by regulation.
- (2) A short-term rental accommodation booking is not made using a booking service if the booking—
  - (a) is made directly with the owner or occupier of the rental accommodation; and
  - (b) is not arranged or facilitated by anyone else.
- (3) For determining whether a service is a booking service, it is immaterial whether or not—
  - (a) the service is provided using the internet (including whether any particular short-term rental accommodation booking is made, arranged or facilitated using the internet); or
  - (b) the service is automated to any extent; or
  - (c) the service includes taking payment of consideration for short-term rental accommodation bookings made, arranged or facilitated using the service; or
  - (d) the booking service provider is a party to short-term rental accommodation bookings made, arranged or facilitated using the service.
- (4) A reference in this Act (other than in this section) to a short-term rental accommodation booking made using a booking service includes a reference to a booking the making of which is arranged or facilitated using the service.

## 10      **Meaning of *consideration* for a short-term rental accommodation booking**

(1) In this Act:

***consideration***, for a short-term rental accommodation booking—

(a) means any consideration paid or payable by or for a person for the booking; and

(b) includes—

(i) any amount described as being attributable to any tax imposed under a law applying in the ACT; and

**Examples—par (b) (i)**

GST, STRA levy

(ii) any fees associated with the booking (whenever payable); but

**Examples—fees**

booking fees, fees for cleaning, pets or extra guests

(c) does not include—

(i) any amount that is waived, credited or refunded (whether before, during or after the rental period); and

(ii) any fee for making payment of the consideration for the booking.

**Example—par (c) (ii)**

credit card payment fee

(2) To remove any doubt, it is immaterial to whom consideration for a short-term rental accommodation booking is paid or payable.

## Part 3                      Short-term rental    accommodation levy

### 11                      Imposition of STRA levy

- (1) A levy (*short-term rental accommodation levy* or *STRA levy*) is imposed on a short-term rental accommodation booking made using a booking service.
- (2) This section applies only to a short-term rental accommodation booking that is first made on or after the day this section commences.
- (3) Subsection (2) and this subsection expire 2 years after the day this section commences.

*Note*            A transitional provision is repealed on its expiry but continues to have effect after its repeal (see [Legislation Act](#), s 88).

### 12                      Amount of STRA levy

- (1) The amount of STRA levy imposed on a short-term rental accommodation booking is worked out as follows:

STRA levy = consideration × determined rate

- (2) If the consideration is not in Australian currency, it must be converted to Australian currency at the rate of exchange most recently reported by the Reserve Bank at the time the booking is first made.
- (3) If the consideration changes at any time (including if it is partly or fully waived, credited or refunded), the amount of STRA levy imposed on the booking must be recalculated under subsection (1).
- (4) The determined rate that applies is the rate on the day on which the rental period ends.

- (5) In this section:

***determined rate*** means—

- (a) 5%; or
- (b) if another rate is determined under the [Taxation Administration Act 1999](#), section 139—that rate.

**13 Who is liable to pay STRA levy?**

STRA levy imposed on a short-term rental accommodation booking must be paid by the person who provided the booking service (the ***booking service provider***) used to make the booking.

**14 When must STRA levy be paid?**

- (1) STRA levy on a short-term rental accommodation booking must be paid within 30 days after the end of the quarter in which the rental period ends.
- (2) If the STRA levy is not paid in accordance with subsection (1), a tax default occurs.
- (3) If, after the STRA levy has been paid, the amount of STRA levy imposed on the booking is recalculated and the amount increases, the additional STRA levy must be paid within 30 days after the end of the quarter in which the increase occurs.

*Note* If the amount of STRA levy imposed on the booking decreases or is no longer imposed, the taxpayer may be entitled to a refund (see [Taxation Administration Act 1999](#), pt 4 (Refunds of tax)).

- (4) In this section:

***tax default***—see the [Taxation Administration Act 1999](#), dictionary.

## **Part 4                      Registration and returns**

### **15                      Registration of booking service providers**

- (1) A booking service provider must apply to the commissioner for registration as a booking service provider.
- (2) The application must be made before the end of the first quarter during which the rental period for a short-term rental accommodation booking made using the booking service ends.
- (3) The application must be in the form and contain any information required by the commissioner.
- (4) The commissioner must register the applicant as a booking service provider.

### **16                      Offence—failure to register as booking service provider**

A person commits an offence if—

- (a) the person is a booking service provider; and
- (b) the quarter mentioned in section 15 (2) before which the person must apply for registration as a booking service provider has ended; and
- (c) the person—
  - (i) is not a registered booking service provider; and
  - (ii) has not applied for registration in accordance with section 15.

Maximum penalty: 250 penalty units.

**17 Cancellation of registration**

- (1) A registered booking service provider may ask the commissioner to cancel the provider's registration if the provider—
  - (a) is not liable to pay STRA levy for a quarter; and
  - (b) does not expect to incur a liability for STRA levy in any future quarter.
- (2) The commissioner may cancel a registered booking service provider's registration if satisfied that the provider's liability to pay STRA levy has ended.

**18 Returns**

- (1) This section applies to a booking service provider who is—
  - (a) a registered booking service provider; or
  - (b) required to apply for registration under section 15.
- (2) The booking service provider must lodge with the commissioner a return in relation to each quarter in which the provider is registered, or is required to apply for registration.
- (3) A return for a quarter must be lodged within 30 days after the end of the quarter.
- (4) The return must—
  - (a) be in the form and lodged in the way required by the commissioner; and
  - (b) include the information required by the commissioner.

## Part 5 Miscellaneous

### 19 Declaration that accommodation is excluded accommodation

- (1) This section applies to an owner or occupier of accommodation on premises in the ACT (the *operator*) if the accommodation—
  - (a) is or will be available to book through a booking service; but
  - (b) is excluded accommodation.
- (2) The operator must give the person who provides the booking service a declaration under this section.
- (3) The operator's declaration must state—
  - (a) the operator's name and contact details; and
  - (b) the address of the accommodation; and
  - (c) that any bookings or other arrangements to occupy the accommodation will not be short-term rental accommodation bookings because the accommodation is excluded accommodation; and
  - (d) the reason the accommodation is excluded accommodation.
- (4) If a booking service provider is given a declaration under this section, the provider must keep a record of the declaration.

*Note* For provisions that apply to records required to be kept under this section, see the [Taxation Administration Act 1999](#), div 8.1 (Record keeping).

### 20 Application of this Act to unincorporated partnerships and other unincorporated bodies

- (1) This Act applies to an unincorporated partnership or another unincorporated body as if it were a person, but with the changes mentioned in this section.



- (2) Something that may be done by the partnership or other body may be done by any of its members on its behalf.
- (3) An obligation that would be imposed on the partnership or other body is imposed instead on each of its members and may be discharged by any member.
- (4) A liability that would be imposed on the partnership or other body is imposed instead, jointly and severally, on each of its members.
- (5) An offence that would have been committed by the partnership or other body is instead committed by each member who—
  - (a) engaged in the conduct constituting the offence; or
  - (b) aided, abetted, counselled or procured the conduct constituting the offence; or
  - (c) was in any way, directly or indirectly, knowingly concerned in, or party to, the conduct constituting the offence.
- (6) In this section:  
*member*—
  - (a) of an unincorporated partnership—means a partner of the partnership; or
  - (b) of another unincorporated body—means—
    - (i) a member of the body’s management committee (however described); or
    - (ii) if the body does not have a management committee—a person who takes part in, or who could take part in or exercise control over, the management of the body.

## **21 Application of this Act to trusts**

- (1) This Act applies to a trust as if it were a person, but with the changes mentioned in this section.

- (2) If the trust has 1 trustee—
- (a) something that may be done by the trust may be done by the trustee; and
  - (b) an obligation or liability that would be imposed on the trust is imposed instead on the trustee; and
  - (c) an offence that would have been committed by the trust is taken to have been committed by the trustee.
- (3) If the trust has 2 or more trustees—
- (a) something that may be done by the trust may be done by any of the trustees on behalf of the trust; and
  - (b) an obligation that would be imposed on the trust is imposed instead on each trustee and may be discharged by any trustee; and
  - (c) a liability that would be imposed on the trust is imposed instead, jointly and severally, on each trustee; and
  - (d) an offence that would have been committed by the trust is instead committed by each trustee who—
    - (i) engaged in the conduct constituting the offence; or
    - (ii) aided, abetted, counselled or procured the conduct constituting the offence; or
    - (iii) was in any way, directly or indirectly, knowingly concerned in, or party to, the conduct constituting the offence.

## **22 Regulation-making power**

The Executive may make regulations for this Act.

## Part 6 Consequential amendment

23	<b>Taxation Administration Act 1999</b> <b>New section 4 (ja)</b>
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*insert*

(ja) the *Short-Term Rental Accommodation Levy Act 2025*;

## Dictionary

(see s 3)

*Note* The [Legislation Act](#) contains definitions relevant to this Act. For example:

- body
- entity
- liability
- person (see s 160)
- quarter.

***arrangement*** includes a contract.

***booking service***—see section 9.

***booking service provider***—see section 13.

***commissioner***—see the [Taxation Administration Act 1999](#), dictionary.

***consideration***, for a short-term rental accommodation booking—see section 10.

***excluded accommodation***—see section 8.

***registered booking service provider*** means a person registered as a booking service provider under section 15.

***rental accommodation***, on premises in the ACT—see section 7.

***rental period***, for a booking or other arrangement to occupy rental accommodation—see section 6 (2).

***short-term rental accommodation booking***—see section 6.

***short-term rental accommodation levy*** or ***STRA levy*** means the levy imposed by section 11.

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## Endnotes

**1 Presentation speech**

Presentation speech made in the Legislative Assembly on 20 March 2025.

**2 Notification**

Notified under the [Legislation Act](#) on 26 May 2025.

**3 Republications of amended laws**

For the latest republication of amended laws, see [www.legislation.act.gov.au](http://www.legislation.act.gov.au).

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I certify that the above is a true copy of the Short-Term Rental Accommodation Levy Bill 2025, which was passed by the Legislative Assembly on 7 May 2025.

Clerk of the Legislative Assembly

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