

Responsibilities for landlords

([Deutsche Version hier](#))

We have put together this page to help guide you through the hosting responsibilities that may be applicable, should you wish to host your property in Austria.

Please note that this page does not constitute legal advice nor is it legally binding, so we always recommend that you do your own research (especially by checking with your city or municipal administration) and check for any updates that may be applicable, to make sure that the laws have not recently changed.

In Austria, applicable regulations may apply to the country as a whole or may vary by state or by municipality. Rules may include registration requirements, reporting obligations, taxation requirements and/or commercial law obligations. We also recommend checking any leases, mortgages, building regulations and community rules, to make sure that these do not include any restrictions on hosting.

Make sure to adhere to the applicable rules, because a failure to do so could result in heavy fines.

In this guide, you will find information about:

- Austria (general overview)
- Salzburg
- Styria
- Tyrol
- Vienna

Austria (general overview)

You may find the following pages helpful, which provide background information about renting out a home in Austria:

- The competent federal ministry's website [here](#); and
- Oesterreich.gv.at's page on '[Renting out an apartment to tourists](#)'

A handful of rules are applicable to all short-term rental hosts in Austria:

Guest registration: all short-term rental hosts in Austria must maintain a guest register. Each guest must be registered within 24 hours of arrival. Since November 1, 2023, there are new guest directory sheets. Existing guest directory sheets and electronic guest sheet collections may continue to be used until 1 November 2024. You can find more information about this on the government's website [here](#).

Business licensing: depending on the type of hosting activity that you are

running, you may need to obtain a business license. Helpful information and links to business registration in Austria can be found on the website of the Federal Ministry [here](#).

Salzburg

In Salzburg, if you wish to use your home as anything other than a residence, in most cases you will need a permit from the local building authority. However, if the accommodation you wish to rent out is your main residence and can accommodate up to 10 guests (or comprises three residential units maximum), then you will **not** need a permit.

If the accommodation is **not** your main residence, you will need a building authority permission (please see the Land Use Planning Act [here](#) for more information).

You must also register your short-term rental before renting with the relevant tax authority for examination. Your tax registration number should always be included in your listing and be on display at your property.

Guests staying overnight in Salzburg are required to pay an overnight accommodation tax (unless exceptions apply) and hosts who provide accommodation to these guests are also obliged to make a contribution to the Tourism Promotion Fund. You can find more information about this [here](#) and in the Overnight Accommodation Tax Act [here](#). Information about the Tourism Promotion Fund can be found [here](#).

Styria

For more information about existing regulations, please visit the website of the Province of Styria, available [here](#).

Guests staying overnight must pay an overnight accommodation tax (with some exceptions, such as children under 15). Hosts are responsible for collecting the overnight accommodation tax and paying it to the city. You need to register for tax with the city first in order to collect the tax. For more information, please see the consolidated Styrian Overnight Stays and Holiday Homes Tax Act, available [here](#).

Hosts located in 'tourism communities' must pay an annual tourism interest contribution. You can check with your local town hall to see whether your rental is located in a tourism community. For more information, please see the consolidated Styrian Tourism Act, available [here](#).

Tyrol

You can find more information about the rules applicable to vacation rentals in Tyrol in the guide available on the Province of Tyrol's webpage [here](#).

In Tyrol, all touristic overnight stays are subject to tax (unless an exemption applies). Taxes are payable per person, per night, and the exact amount will

vary depending on the region. You can find more information in the consolidated Residence Tax Act [here](#) .

If you are subject to the tourism tax, you will typically be required to register with your local tourist office before you can offer a short-term rental to guests. You can find more information about tourism tax [here](#).

You must also register your short-term rental with the tourist office, who will assign a registration number to you. You can find the correct contacts for registration [here](#).

You may also need a permit from your building authority before you can rent out your home: Take note of the designation of the property and refer to the [applicable building code regulation](#).

Vienna

You can find detailed information about the rules applicable to vacation rentals on the City of Vienna's website, available [here](#).

In Vienna, if your home is located in a designated residential zone, you will not be able to rent it out regularly. However, if your home is used for residential purposes most of the time, you are permitted to occasionally rent it out as a short-term rental. You can check whether your home is located within a residential zone by checking Vienna's zoning map (available [here](#)) or by contacting Vienna's Service Centre for Urban Development (contact details available [here](#)).

From 1 July 2024, if your home is located outside of a residential zone and you wish to rent it out as a short-term rental for a period of over 90 days/year, you will need a permit to do so. This permit will require among others a written consent from the owner of your building stating that less than 50% of the units in your building are being used for short-term rental purposes. Such a permit will be valid for up to five years. If your home is located inside a residential zone, you can also apply for a permit under certain conditions listed in the Viennese Building Code, available [here](#).

If you wish to rent out your home as a short-term rental, you must also register for tax and regularly pay a city tax. More information about this can be found [here](#). The local tax is calculated on the basis of guest stays (though there are some exemptions). The amount of tax payable can be calculated by using Vienna's tax calculator, available [here](#).

Each month, you must report the number of guests that you have hosted and their overnight stays to the Vienna municipality. More information about this is available [here](#).

You must also keep a guest register, with each guest being registered within 24 hours of arrival and de-registered upon departure. More information about this is available [here](#).