

# **Short-Term Lets**

**Annexes to the consultation on a  
regulatory framework for Scotland**

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## **Annex<sup>1</sup> A: The Short-Term Rental Sector, Housing and Tourism in Scotland**

This Annex presents an overview of the available evidence on the short-term rental sector in Scotland. It begins by looking at traditional self-catering accommodation, then discusses collaborative economy accommodation platforms, with a particular focus on Airbnb (which is the online platform for which most information is publically available). Finally, it provides relevant background information on Housing and Tourism in Scotland, which is the context within which the short-term rental sector operates.

Evidence has been gathered from recent publications from the Scottish Government, local authorities, academic research, Airbnb reports and other sources.

### **The Short-Term Rental Sector in Scotland**

#### **Self-catering Accommodation in Scotland**

Self-catering accommodation provides a key supply of tourist accommodation in Scotland. Estimates from Scotland's Visitor Survey 2015 showed that just under one quarter of all tourists stayed in self-catering units ([Frontline 2017](#)).

#### **Self-catering Properties across Scotland**

The Association of Scotland's Self-Caterers (ASSC) commissioned Frontline to conduct research on the economic impact of short-term lettings on the Scottish economy ([Frontline 2017](#)). The research was conducted between July 2016 and March 2017 and used information from the Valuation Rolls of the Scottish Assessors Association, as well as *Supercontrol* booking records, an online survey of 669 visitors who used self-catering accommodation in Scotland during 2016, and additional data from 183 self-catering property owners. This analysis refers to traditional self-catering accommodation in Scotland and does not include sharing economy short-term letting via online platforms (Airbnb, HomeAway, HouseTrip, etc.), serviced apartments and apartment hotels (aparthotels).

The study found that, in 2016, there were around 16,160 self-catering properties in Scotland, with over half situated in the Highlands, followed by Fife, and Edinburgh and the Lothians (Table 1) ([Frontline 2017](#)).

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<sup>1</sup> These annexes form part of the *Short-Term Lets: Consultation on Regulatory Framework for Scotland* which can be accessed at the following webpage: <http://www.gov.scot/ISBN/9781787817661>

**Table 1 - Self-catering properties by VisitScotland region 2016**

VisitScotland region	No. of properties	%
The Highlands	3,982	24.6
The Kingdom of Fife	2,356	14.6
Edinburgh & The Lothians	2,045	12.7
Argyll & The Isles	1,584	9.8
Perthshire	1,568	9.7
Scottish Borders	1,433	8.9
Dumfries & Galloway	964	6.0
Loch Lomond, Trossachs, Stirling and Forth Valley	746	4.6
Greater Glasgow & The Clyde Valley	394	2.4
Outer Hebrides	293	1.8
Ayrshire & Arran	268	1.7
Aberdeen City and Shire	260	1.6
Shetland	117	0.7
Dundee & Angus	101	0.6
Orkney	50	0.3
<b>Total</b>	<b>16,161</b>	<b>100.0</b>

Source: Frontline 2017 (p. 4), based on Scottish Assessors' Association 2016

As these figures are based on Scottish Assessors Association Rolls, they do not include properties that have not been assessed for business rates purposes, including, for example, some properties listed on Airbnb.

At town-level, the top 15 locations for self-catering businesses in 2016 are shown in Table 2. The majority of self-catering units were located in Edinburgh, significantly more properties than in any of the other locations.

**Table 2 - Top 15 locations for self-catering in Scotland 2016**

Rank	Visitor locations	No. of properties
1	Edinburgh	1351
2	Isle of Arran	369
3	Isle of Skye (exc. Portree)	360
4	Isle of Mull	345
5	Inverness	330
6	Oban	303
7	North Berwick	265
8	Portree	256
9	Aberfeldy	227
10	Castle Douglas	222
11	Isle of Islay	217
12=	Glasgow	214
12=	Lairg	214
14	Newton Stewart	213
15	Aviemore	186

Source: Frontline 2017, based on Scottish Assessors Association 2016 (p. 4)

Locations in Fife, where no town-by-town breakdown of properties was available, have been excluded.

## Self-catering Operators

Frontline ([Frontline 2018](#)) conducted a survey of traditional self-caterers in Scotland (including 268 ASSC members and non-members). Some key findings of this survey can be summarised as follows (Frontline 2018, p. 8):

- 6 out of 10 self-caterers operated multiple properties;
- 42% operated in city centres or urban areas of Scotland;
- For 37% of the operators self-catering earnings were their sole income, while for 53% it was an additional income;
- 81% were subject to non-domestic rates, 9% to Council Tax and 10% to both;
- The most frequent routes to the market were operator's website (88%), word of mouth/repeat business (81%), group platform (76%), collaborative economy platform (67%), and social media (65%);
- The most frequent collaborative economy platforms used to advertise self-catering units were Airbnb (60%), Trip Advisor (55%), Holiday Lettings (41%), and Booking.com (41%);
- The time of usage of each advertising channel varied. Around 70% had used their own website or a group platform for over 5 years, while 34% had used a collaborative economy platform for over 5 years and 26% had used social media for over 5 years.
- The most frequent additional routes to the market were VisitScotland (88%) and EmbraceScotland (69%).

From the above findings, it is clear that traditional self-caterers use, together with their own websites, collaborative economy platforms to advertise their listings, highlighting a shift towards these types of accommodation platforms.

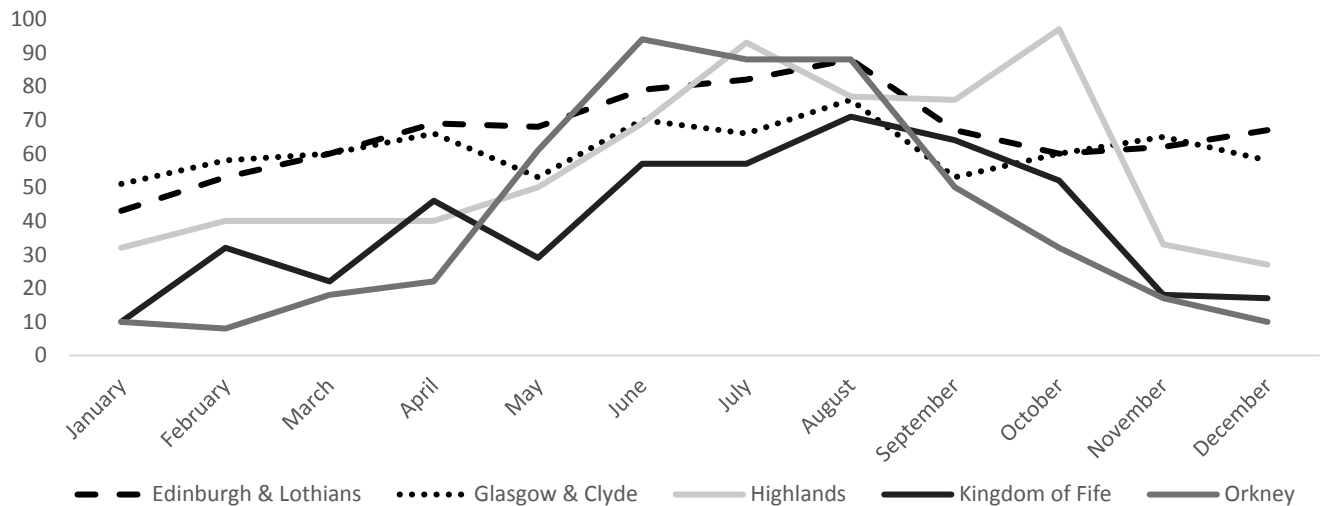
## Bookings of Self-catering Accommodation

The Frontline study ([Frontline 2017](#)) analysed a database of 111,014 bookings made in 2016 using the website for self-catering *Supercontrol*. The bookings referred to a total of 1,928 unique properties, of which 52% were situated in the Highlands, Fife and Edinburgh and the Lothians (Frontline 2017, p. 5). Overall, almost 8 in 10 properties were in rural areas (76%), from which just under half were in remote rural Scotland (46%) (Frontline 2017, p. 6). Similarly, rural areas had the largest number of bookings (81%), from which just under half were made for remote rural areas. In detail, 26% of all bookings were made for the Highlands, followed by Argyll and the Isles (12%), Fife (11%), and Edinburgh and the Lothians (10%) (Frontline 2017, p. 8).

Almost all self-catering units had fewer than 5 bedrooms, with properties in urban areas being smaller than those in small towns and rural areas. Just over half of all properties had capacity for up to five guests (Frontline 2017, pp. 7-8). Most bookings were for up to six nights (71%), while 23% of the bookings were for a week and 6% for eight or more nights. More than 30% of the bookings were made for the summer months, i.e. between June and August. Edinburgh and the Lothians received the biggest number of bookings made by overseas visitors, followed by the Highlands (Frontline 2017, pp. 9-10).

VisitScotland data ([VisitScotland 2017b](#)) confirms that bookings for self-catering accommodation showed a pronounced seasonal difference especially in rural areas, such as the Highlands and Orkney (Figure 1). The regions including Edinburgh and Glasgow showed relatively stable occupancy rates across the year.

**Figure 1 – Net unit occupancy rates (%) of self-catering accommodations in selected regions in each month - 2016**



Source: Scottish Accommodation Occupancy Survey 2016. Data retrieved from Visit Scotland 2017b p. 21<sup>2</sup>

### Self-catering Guests

As part of the research, Frontline ([Frontline 2017](#)) conducted a survey of 669 visitors who used self-catering accommodation in Scotland in 2016. Just over half of the visitors (52%) were from England, 36% from Scotland and just under 10% were overseas visitors (Frontline 2017, p. 13). Some 9 out of 10 visitors stayed for a week or less, from which 46% stayed for 7 nights. A further 2% stayed for 15 or more days (Frontline 2017, p. 17). Overseas visitors were more likely to travel in large groups (3 or more people), travel without children, stay for at least two weeks and visit during the summer months (Frontline 2017, p. 11).

### Collaborative Economy Accommodation Platforms

In addition to traditional self-catering accommodation a range of collaborative platforms are now operating, offering tourist accommodation. Platforms acting for short-term lets include peer-to-peer and vacation rental platforms, as well as home swapping platforms, and represent the largest sector of the collaborative economy in Europe ([Scottish Government 2018a](#)).

According to a research report published in 2017 by Skift<sup>3</sup>, the biggest peer-to-peer accommodation platforms with listings in Scotland (in November 2017) included:

<sup>2</sup> Retrieved from [https://www.visitscotland.org/binaries/content/assets/dot-org/pdf/research-papers-2/insights---tourism-in-scotlands-regions-2016\\_update-may-18.pdf](https://www.visitscotland.org/binaries/content/assets/dot-org/pdf/research-papers-2/insights---tourism-in-scotlands-regions-2016_update-may-18.pdf)

<sup>3</sup> Skift, 2017, The State of the Global Vacation Rental Market.

- Airbnb: 21,900 active listings and 12,600 hosts in Scotland (between March 2016 and March 2017<sup>4</sup>)
- Couchsurfing: 64,500 hosts in Scotland of which 11,000 in Edinburgh
- FlipKey: 7,000 listings in Scotland
- HouseTrip: 7,000 listings in Scotland
- HomeAway: 2,500 listings in Scotland
- Wimdu: under 1,000 listings in Scotland<sup>5</sup>.

Indigo House ([Indigo House 2017](#)) noted that hosts and accommodation operators may advertise their listing(s) using more than one online platform, so there is a risk of double-counting listings.

## Airbnb in Scotland

This section looks at Airbnb's activity in Scotland, as a representative of collaborative economy online accommodation platforms. It focuses on Airbnb for two reasons; firstly because of its dominating position among the peer-to-peer accommodation sector, and secondly because there are more publicly available data and reports on Airbnb activity compared to the activity of other similar platforms.

Airbnb has operated in Scotland since 2009 and is the largest peer-to-peer accommodation platform across the world. According to Airbnb, in 2017 the economic activity of Airbnb hosts and guests in Scotland was equal to £482.9 million ([Airbnb 2018](#))<sup>6</sup>. VisitScotland estimated that Airbnb accounted for 5% of all tourism accommodation in 2016 ([Scottish Government 2018a](#)).

This section reviews reports published by Airbnb, academic findings, and research using data provided by intermediate agencies (Inside Airbnb and AirDNA), with the aim to drawing a general picture of Airbnb's activity in Scotland. It draws on information on the top destinations in Scotland for Airbnb guests, the number of Airbnb listings, type and length of accommodation provided by Airbnb, and information on hosts and guests.

The Open Data Institute (ODI), as part of the Institute's data innovation programme<sup>7</sup>, studied the use of data on improving peer-to-peer accommodation<sup>8</sup> and concluded that even though there is a rich amount of data held by peer-to-peer accommodation platforms, access to these data is restricted ([Open Data Institute 2018](#)). Inside Airbnb<sup>9</sup> is an independent, non-commercial (open source) provider of data to explore how Airbnb is used around the world. AirDNA<sup>10</sup> is a market-based platform that

<sup>4</sup> See also Airbnb (2017a). "Overview of the Airbnb Community in Scotland".

<sup>5</sup> Information retrieved from Frontline 2018, p. 7.

<sup>6</sup> <https://www.airbnbcitizen.com/airbnb-debuts-top-15-locations-across-scotland/> and <https://press.airbnb.com/airbnb-unveils-data-on-top-15-destinations-across-scotland-for-the-first-time-expands-experiences-on-airbnb-across-the-country/>

<sup>7</sup> <https://theodi.org/article/odi-secures-6m-to-advance-data-innovation/>

<sup>8</sup> "Peer-to-peer accommodation can be broadly defined as accommodation – such as spare room or an entire home – made available by an existing homeowner for others to rent, normally for a short period of time" (Open Data Institute, 2018, p. 3).

<sup>9</sup> <http://insideairbnb.com/>

<sup>10</sup> <https://www.airdna.co>

tracks information on Airbnb listings by using publicly available data from the Airbnb website.

Airbnb disputes the accuracy of data scraped by Inside Airbnb and AirDNA. The Scottish Expert Advisory Panel on the Collaborative Economy pointed out “it is crucial that third party analysts focus on collaborating with platforms to access data at source, rather than relying on data-scraped information” (Scottish Government 2018a, p. 14). However, many academics and analysts use the scraped data to draw an overall image of Airbnb activity at national and regional level and argue that the outputs are accurate ([Wachsmuth, Kerrigan et al. 2017](#)). Caution is needed when drawing conclusions from scraped data analysis.

The focus of the section, besides Scotland, is on Edinburgh<sup>11</sup> for the following reasons. Firstly, it is the most visited destination in Scotland and receives the largest number of Airbnb guests. Secondly, it has the highest number of Airbnb listings, and finally, there is more research and evidence available about Airbnb activity in Edinburgh compared to other Scottish areas.

### **Top Airbnb Destinations in Scotland**

The top 5 Airbnb destinations (as measured by number of guests) in Scotland in 2017 were: Edinburgh, Glasgow, Inverness, Isle of Skye, and Oban ([Airbnb 2018](#)). The top 15 destinations are shown in Table 3 along with other information about the listings and hosts.

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<sup>11</sup> For a SPICe report on short-term lets in Edinburgh published in April 2019, see <https://spice-spotlight.scot/2019/04/01/short-term-lets-in-edinburgh/>

**Table 3 – Top Airbnb destination across Scotland in 2017/18**

City	Total guest arrivals	Number of nights a typical listing is booked	Total host earnings (£)	Total economic activity (£)	Earnings of typical host (£)	Number of active listings
Edinburgh	640,000	41	61.6M	238.7M	4,300	10,500
Glasgow	160,000	66	12.7M	57.9M	4,100	2,700
Inverness	57,000	37	3.5M	14.7M	5,500	850
Isle of Skye <sup>12</sup>	49,600	79	3.8M	14.5M	8,900	550
Oban	25,900	44	1.7M	7.3M	6,100	360
Aberdeen	21,500	33	1.6M	8.3M	1,800	740
Dundee	16,200	31	1.3M	6.1M	3,000	440
Kyle of Lochalsh	16,200	74	1.3M	4.5M	3,000	440
Stirling	21,500	33	0.9M	4M	1,800	740
Fort William	28,900	57	1.8M	7.2M	7,800	330
Aviemore	10,100	65	0.8M	3.7M	8,100	150
Ullapool	9,900	53	0.5M	2.3M	4,800	170
St Andrews	9,500	39	1.1M	3.5M	4,900	240
Elgin	6,700	39	0.5M	2.2M	4,200	130
Perth	6,400	21	0.4M	1.9M	2,600	140
<b>Scotland</b>	<b>1.4M</b>	<b>44</b>	<b>113.4M</b>	<b>482.9M</b>	<b>3,800</b>	<b>25,200</b>

Source: Retrieved from <https://press.airbnb.com/airbnb-unveils-data-on-top-15-destinations-across-scotland-for-the-first-time-expands-experiences-on-airbnb-across-the-country/>

The largest growth in the number of listings between July 2016 and July 2017, was seen in Highland (+81%), compared to a 43% increase for Edinburgh and a 45% increase for Glasgow (Table 4) ([Airbnb 2017b](#)).

**Table 4 – Growth of Airbnb listings from 1<sup>st</sup> July 2016 – 1<sup>st</sup> July 2017**

County	Number of listings	Number of listings	Number of listings	Number of listings	Growth Year on Year
	01/07/2014	01/07/2015	01/07/2016	01/07/2017	01/07 2016-2017
Argyll and Bute	100	270	640	920	44%
City of Edinburgh	1,900	3,500	6,300	9,000	43%
Fife	100	440	680	910	33%
Glasgow City	1,000	1,100	1,500	2,200	45%
Highland	280	690	1,700	3,100	81%

Source: Retrieved from Airbnb 2017b, p. 5

<sup>12</sup> In 2017/18 the Isle of Skye had 550 Airbnb listings, i.e. 1 Airbnb for every 8 homes (Channel 4 News 2018). Alasdair Rae argued that there was a 91% increase in Airbnb listings in the area of Highland between 2016/17 and 2017/18 (Channel 4 news 2018). According to the Chartered Institute of Housing report (2019), Skye in 2017 had 5,813 dwellings and 550 Airbnb listings, i.e. almost one Airbnb listing for every 10 dwellings.



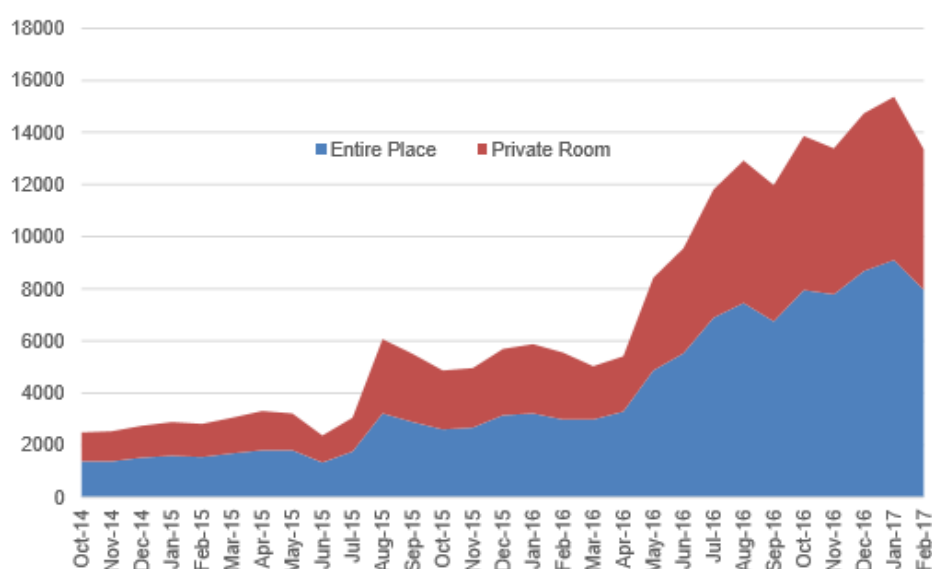
## Growth of Airbnb Listings

### Scotland

According to Airbnb, between July 2016 and July 2017, there were 21,900 active Airbnb listings<sup>13</sup> in Scotland ([Airbnb 2017c](#)). Based on a 2018 Airbnb report, in 2018 there were 31,000 active listings in Scotland ([Airbnb 2018b](#)).

Figure 2 shows the growth in available (not necessarily new) Airbnb listings in Scotland between 2015 and 2017, using AirDNA data. There is an increase in the total number of Airbnb listings across Scotland of both entire homes and private rooms.

**Figure 2 – The growth of Airbnb in Scotland – Total available listings 2015-2017**



Source: Retrieved from Indigo House 2017, p. 26. Data sourced from AirDNA.

### Edinburgh

Based on Inside Airbnb data (retrieved from their website), there has been a notable increase in the number of listings in Edinburgh, with a total increase of +100.5% between July 2016 and July 2018 (Table 5).

**Table 5 – Number of Airbnb listings in Edinburgh 2016-2018**

Year	Listings	Change on year
July 2016	6,272	
July 2017	9,189	+46.5%
July 2018	12,578	+37%

Source: Inside Airbnb data

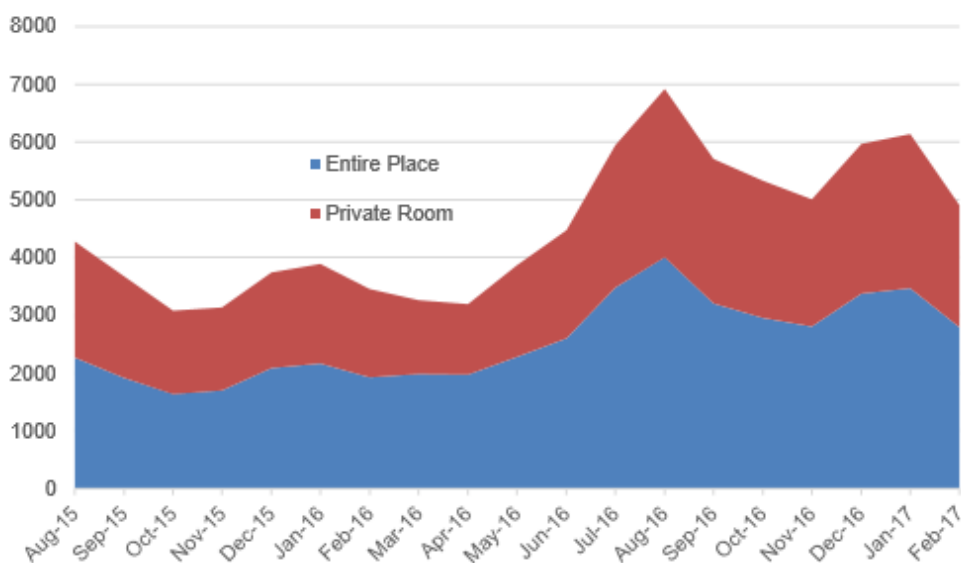
In November 2018, there were 11,985 Airbnb listings<sup>14</sup> in the City of Edinburgh (Inside Airbnb data 18 Nov. 2018<sup>15</sup>). Based on Airbnb reports, there were 10,500

<sup>13</sup> An active Airbnb listing is defined as “a listing that appears on the website during a search. Active listings do not necessarily have availability on a particular date or at all.” (Airbnb 2017a, p. 12).

listings in Edinburgh during 2017 ([Airbnb 2018](#)), while in 2015 there were 3,500 listings ([Airbnb 2017b](#)). In 2009, the first year of Airbnb in Edinburgh, there were 8 listings registered ([SPICe 2019](#)).

Figure 3, shows the growth in available (not necessarily new) Airbnb listings in Edinburgh between 2015 and 2017, and highlights that there is a growth in the total number of Airbnb listings across Edinburgh of both entire homes and private rooms.

**Figure 3 – The growth of Airbnb in Edinburgh – Total available listings 2015-2017**



Source: Retrieved from Indigo House 2017, p. 27. Data sourced from AirDNA.

## Location of Airbnb Listings

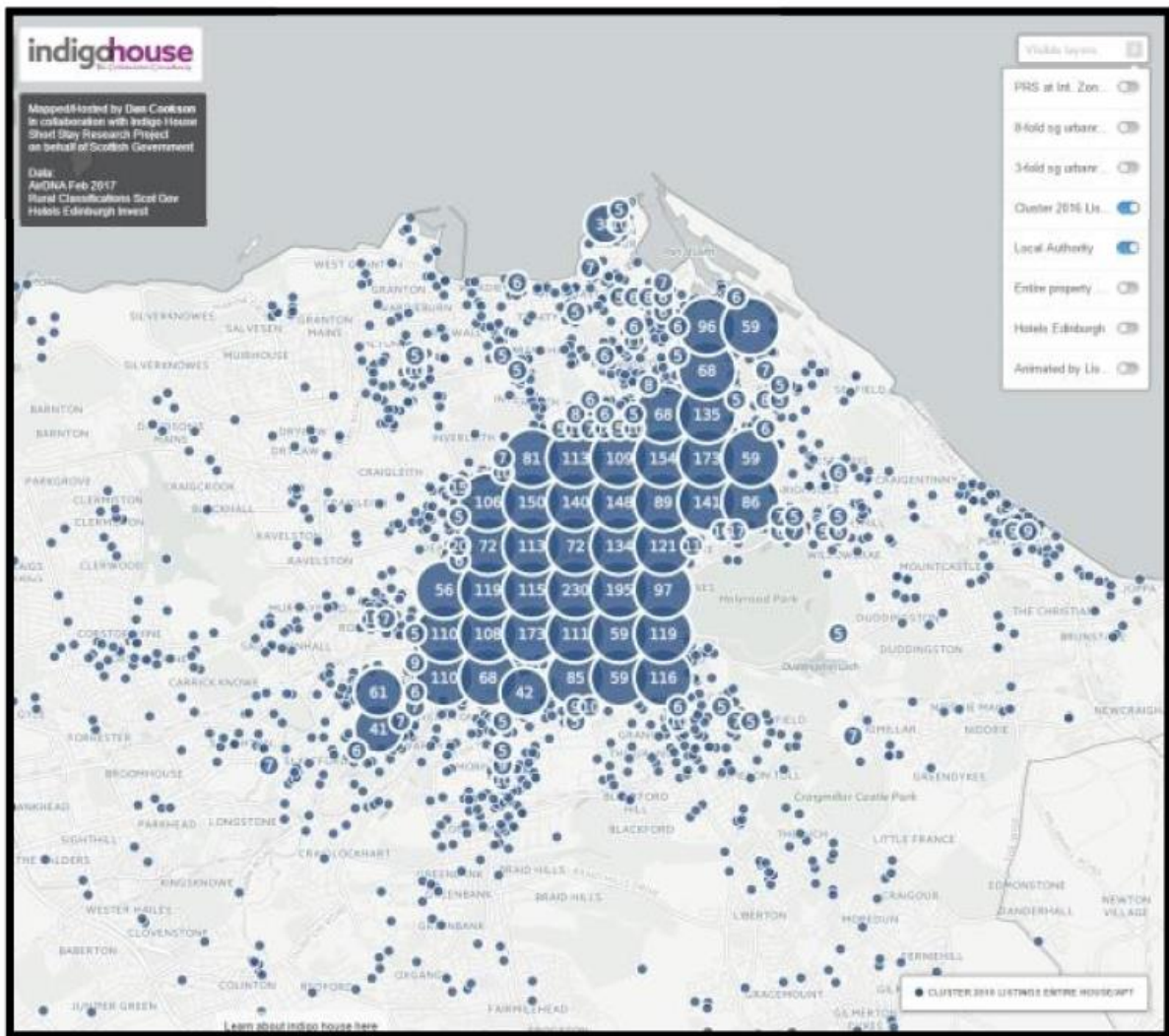
### Edinburgh

Edinburgh in 2018 had approximately 240 listings for every 10,000 people living in the city ([SPICe 2019](#)). Airbnb listings are spread unevenly across Edinburgh. In 2016, the city centre together with Leith Walk had the largest number of listings ([Rae 2017](#)) and also of new listings (Figure 4) ([Indigo House 2017](#)). “In the City Centre ward, there is one Airbnb listing for every 11 residents, with comparable figures of 23 for Leith Walk, 37 for Meadows/Morningside and 34 for Leith” (Rae 2017, p. 4). The Edinburgh City Centre ward had around 13,000 dwellings in 2018, with just over 2,000 Airbnb entire property listings, which means a ratio of 1:6.5 of entire property listings to dwellings ([Chartered Institute of Housing 2019](#)). There was also neighbourhood-based diversity regarding the number of Airbnb listings, ranging from 674 listings in the ‘Old Town, Princes Street and Leith Street’ (over 10% of all listings) and 4 in ‘Barnton, Cammo and Cramond South’ (Rae 2017, p.6).

<sup>14</sup> The difference in the number of listings between July and November 2018 is due to season variations in tourism. Listings might not necessarily be active and each property might have more than one listing, corresponding for instance to separate rooms.

<sup>15</sup> Inside Airbnb Data November 18, 2018. Retrieved from <http://insideairbnb.com/edinburgh/>

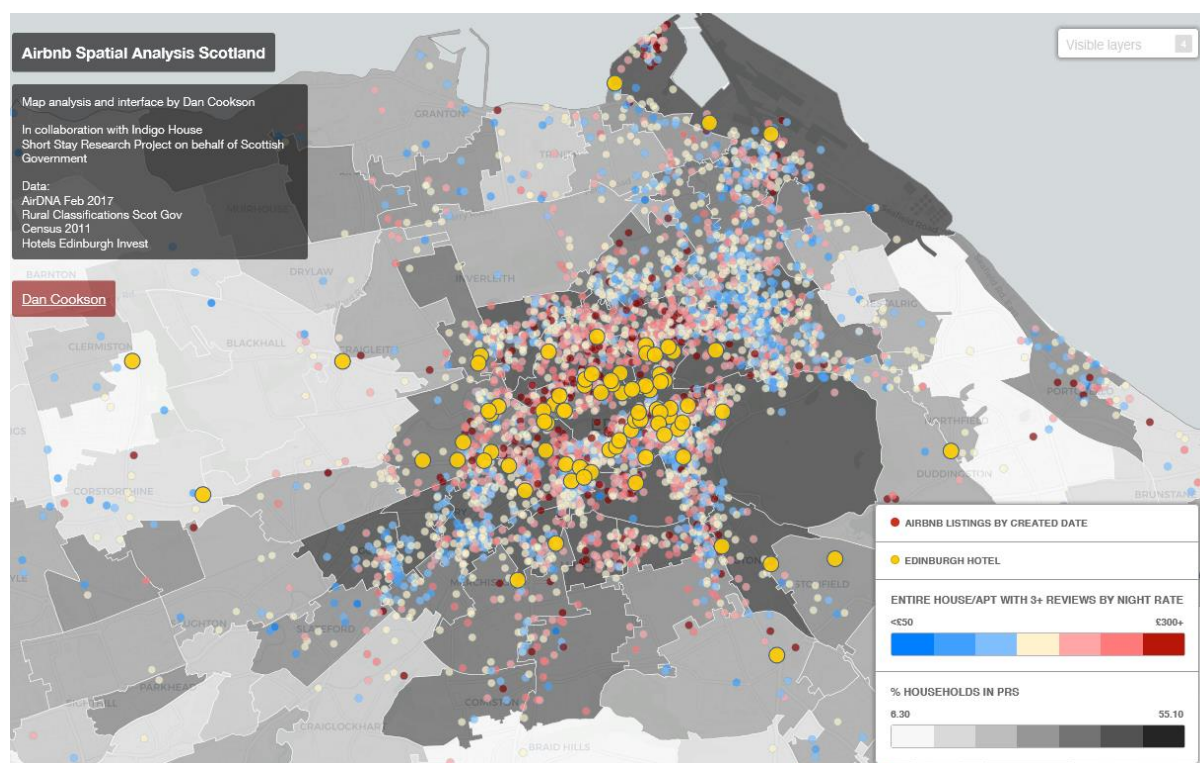
**Figure 4 – Edinburgh Cluster Map of New Airbnb Listings (entire home/apt) in 2016**



Source: Retrieved from Indigo House 2017, p. 21. Data sourced from AirDNA.

Figure 5 shows an Edinburgh map of the Airbnb listings (blue to red dots based on night price), the number of households that live within the private rented sector (PRS) (grey shading) and the number of Edinburgh hotels (yellow dots). Most of the red dots, which indicate the most expensive Airbnb listings, are located within the city centre (high PRS density) and very close to most of the hotels ([Indigo House 2017](#)). Areas with low density of PRS households (light grey) have very low or no concentration of Airbnb listings. Overall, the map shows an overlap between the private rented stock and Airbnb listings.

**Figure 5 – Edinburgh Map of New Airbnb Listings (entire home/apt) overlaid on percentage of households in PRS and hotels in 2016**



Source: Retrieved from Indigo House 2017, p. 22. Data sourced from AirDNA.

Indigo House, analysed AirDNA data and Scottish Government Housing statistics<sup>16</sup> to find that Airbnb entire home listings in February 2017 take up between 0.4% (in Glasgow) and 1.4% (in Edinburgh) of the private occupied stock (Indigo House 2017, p. 30). The corresponding figure for the Highlands was 1.2%. (Indigo House 2017, p. 30).

### **Characteristics of Airbnb Listings: Type, Availability and Multi-listings**

Renting out for short periods or renting out a spare room while the owners/occupiers remain in the property can be considered amateur activity and can be differentiated from running a business, which is typically operated by professionals, and from renting out an entire home/apartment for long periods. This section studies:

- The type of accommodation offered by Airbnb listings (entire home or private room);
- The availability/occupancy of the listings (number of nights a listing is available to be booked/actual nights booked);
- Number of listings operated by each host (multi-listings, i.e. listings that belong to hosts who advertise more than one property).

<sup>16</sup> They used the Scottish Government's 2015 estimated Stock of Dwellings.

Entire homes, booked for long time periods, and multi-listings might potentially have a negative impact on housing stock and local communities. Wachsmuth et al. (2017) define these listings as the ‘triple threat’ listings<sup>17</sup>.

## Type of Accommodation

### Scotland

In Scotland in 2017, 59% Airbnb listings were entire homes and 40% were spare rooms (Table 6) ([Airbnb 2017b](#)).

**Table 6 – Types of listing on Airbnb in Scotland**

Listing type	Share of listings (As of 1st July 2017)	Year on year growth (01/07/2014 - 30/06/2015)	Year on year growth (01/07/2015 - 30/06/2016)	Year on year growth (01/07/2016 - 30/06/2017)
Entire Home	59%	78%	94%	55%
Spare Room	40%	85%	80%	43%
Shared Room	1%	294%	64%	6%

Source: Retrieved from Airbnb 2017b, p. 4

### Edinburgh

Similarly, in Edinburgh, the majority of Airbnb listings are for entire homes<sup>18</sup>. In July 2018, 61% (7,665) of the Airbnb listings in Edinburgh were entire homes/apartments; 39% (4,873) were private rooms; and 0.3% (40) shared rooms (Inside Airbnb data 28 July 2018).

Table 7 shows an increase in the entire homes offered through Airbnb and, at the same time, a decrease in the renting out of private rooms.

**Table 7 – Type of accommodation in Edinburgh, 2016-2018**

Type of accommodation	Jul-16		Jul-17		Jul-18	
	Number	%	Number	%	Number	%
Entire homes	3432	54.7	5259	57.2	7665	60.9
Private rooms	2784	44.4	3881	42.2	4873	38.7
Shared rooms	56	0.9	49	0.5	40	0.3
<b>Total</b>	<b>6272</b>	<b>100.0</b>	<b>9189</b>	<b>100.0</b>	<b>12578</b>	<b>100.0</b>

Source: Inside Airbnb data

From the entire homes rented out through the Airbnb platform in 2018, 42% were 2-bedroom properties, 35.5% 1-bedroom properties, 13.3% 3-bedroom properties and 4.1% 4-bedroom properties (Inside Airbnb data November 2018).

<sup>17</sup> According to Wachsmuth et al. (2017, p. 22) ‘multi-listings’ are defined as listings that belong to hosts who advertise two or more entire homes or three or more private rooms.

<sup>18</sup> According to Rae (2018, p. 4), “It is important to note that not all entire home listings are available all year round, so the extent to which housing stock is ‘lost’ to the long-term rental market is difficult to discern from such headline figures.” Rae, A. (2018). “From neighbourhood to “globalhood”? Three propositions on the rapid rise of short-term rentals.” *Area* 0: 1-5.

## Occupancy and Availability of Airbnb Listings

### Scotland

Some cities, like Amsterdam, define short-term lets as listings available for 60 days or less. According to Airbnb reports, a typical listing in Scotland would operate for 40 nights annually in 2016/17 and 44 nights in 2017/18 or else between 3 and 3.8 nights per month ([Airbnb 2017a](#), [Airbnb 2018](#)). In fact, slightly more than half of Airbnb listings in Scotland (54%) in 2016/17 were booked for under 30 nights/year (Table 8) ([Airbnb 2017b](#)). However, 28% of the listings in Scotland were booked for more than 60 days and 19% for more than 90 days. Similar patterns are displayed for Edinburgh and Glasgow.

**Table 8 – Number of nights hosted on Airbnb listings, July 2016 – July 2017**

Number of nights hosted on Airbnb	Scotland % of all listings	Edinburgh % of all listings	Glasgow % of all listings
1-30	54%	53%	49%
31-60	18%	17%	15%
61-90	9%	9%	10%
91-120	6%	5%	7%
121-180	7%	7%	9%
181+	6%	9%	10%

Source: Retrieved from Airbnb 2017b, p. 3

### Edinburgh

In November 2018, Edinburgh Airbnb listings were rented out for an estimated 109 nights per year, with 29.9% of estimated occupancy (Inside Airbnb data 18 Nov. 2018<sup>19</sup>). Moreover, there were 6,155 listings (51.4%) with high availability (more than 60 days) and the remaining 5,830 (48.6%) with low availability (60 days or less). In September 2017, approximately 3,515 entire homes were rented out frequently, for an estimated 188 nights per year (Inside Airbnb data 18 Nov. 2018). In Edinburgh, entire homes were more likely than private rooms to be available for 60 days or more (Rae 2017, p. 2).

According to an Edinburgh City Council report ([Edinburgh City Council 2018](#)), just over 1 out of 5 Airbnb listings in 2017 were operating in excess of 90 days/year (data from July 2017). They argued that properties rented out for more than 90 days per year were highly likely to be operated in a commercial basis rather than a main place of residence (Edinburgh City Council 2018, p. 3).

<sup>19</sup> <http://insideairbnb.com/edinburgh/>

## Multi-listings

There are different types of participants in the collaborative economy ([Scottish Government 2018a](#)). In the peer-to-peer accommodation platforms, such as Airbnb, we find both occasional providers of tourist accommodation and professional operators. Professional hosts are more likely to be operating multiple listings compared to amateur hosts who are usually renting out a room or their main residence while they are away for short periods.

### *Scotland*

According to a July 2017 Airbnb report, in Edinburgh, Glasgow, the Highlands, Fife, Argyll and Bute, the majority of hosts had one listing (78%) on the platform and a further 14% had two listings ([Airbnb 2017b](#)). Just 2% of all hosts had 5 or more listings (Table 9).

**Table 9 – Number of hosts per number of listings in Scotland – in top 5 destinations\* (as of 1<sup>st</sup> July 2017)**

Number of listings	% of hosts
1	78%
2	14%
3	4%
4	2%
5	1%
6+	1%

Source: Retrieved from Airbnb 2017b, p. 6

\* The top 5 destinations include Edinburgh, Glasgow, the Highlands, Fife, and Argyll and Bute.

### *Edinburgh*

According to Inside Airbnb data for Edinburgh (Nov. 2018), 59.6% (7,142) of the listings were single listings, while the remaining 40.4% (4,843) were multi-listings. This pattern remains relatively stable during the period 2016-2018. Inside Airbnb data suggests that, in September 2017, more than a third (2,030 of 5,474) of entire homes/apartments rented out through Airbnb in Edinburgh belonged to hosts with more than one entire home/apartment listing<sup>20</sup>, who generated more than half of the revenue for this type of Airbnb listing<sup>21</sup>. Rae (2017, p. 2) highlighted that one host in Edinburgh had advertised 80 listings, while seven hosts had more than 20 and 28 hosts had 10 or more listings.

<sup>20</sup> Hosts might advertise on Airbnb and similar platforms one or more rooms of their residence and the entire property when they are away. Therefore, a single property might have more listings and thus we need to interpret the data on multi-listings with caution.

<sup>21</sup> Retrieved from <http://insideairbnb.com/edinburgh/#>

## **Airbnb Hosts**

### *Scotland*

Between March 2016 and March 2017 there were 12,600 hosts<sup>22</sup> in Scotland. ([Airbnb 2017a](#)).

In 2016/17, Airbnb hosts were on average 48 years old in Scotland, five years older than the average age in the UK ([Airbnb 2017b](#)). Based on the same report, more women operated as Airbnb hosts than men (62% and 38% respectively) and 32% of hosts were self-employed, while 29% were in full-time employment and 15% retired ([Airbnb 2017b](#), p. 2).

The majority of hosts (76%) rented their primary or secondary homes and 41% relied on Airbnb income to make ends meet ([Airbnb 2017a](#), p. 5). Hosts in Scotland earned<sup>23</sup> on average £3,600 per year (£68 million in total) in 2016/17 ([Airbnb 2017a](#)) and £3,800/yearly (£113.4 million in total) in 2017/18 ([Airbnb 2018](#)).

### *Edinburgh*

Between March 2016 and March 2017 there were 5,400 hosts in Edinburgh (43% of the Scotland total) ([Airbnb 2017a](#), p. 10). In Edinburgh a typical host earned on average £3,900 per year in 2016/17 ([Frontline 2018](#), p. 9).

## **Airbnb Guests**

### *Scotland*

Between March 2016 and March 2017, there were 802,000 inbound Airbnb guests who stayed on average 2.8 nights in Scotland ([Airbnb 2017a](#)). More than half of these inbound Airbnb guests visited Edinburgh (411,000 guests – a 90% growth on previous year) ([Airbnb 2017a](#), p. 10).

In 2016/17, just under half of guests (45%) arrived in Scotland between July and September, while 23% and 22% arrived between April-June and October-December respectively ([Airbnb 2017b](#)).

In 2016/17, the majority of the Airbnb guests chose Airbnb to “live like a local” (85%) and visited Scotland for vacation and leisure (87%) ([Airbnb 2017a](#), p. 6). Just under half of the guest spending (47%) was done within the neighbourhood of the Airbnb property that they stayed ([Airbnb 2017a](#)). The estimated total spent by Airbnb guests in Scotland was £293 million ([Airbnb 2017a](#)).

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<sup>22</sup> Hosts are defined as Airbnb community members who rent a space using the Airbnb platform.

<sup>23</sup> Median value of total income earned by a typical host during a year. A typical host operates at least one active listing and has at least one booking during the year studied.

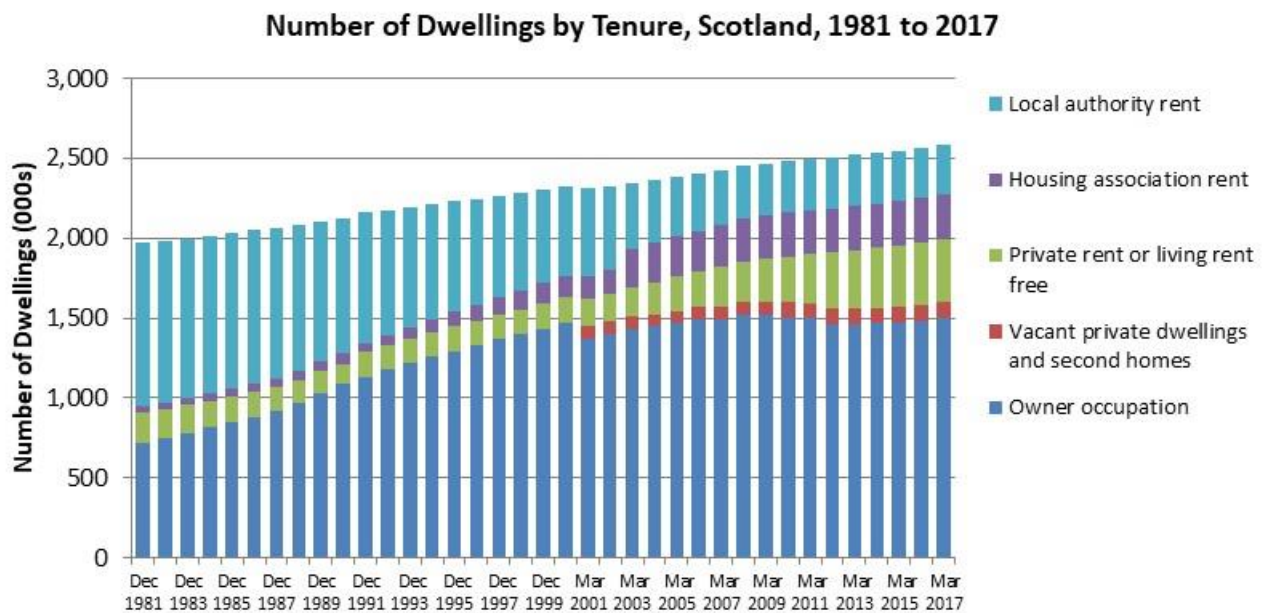


# Housing Market in Scotland

## Private Rented Sector

The different housing tenures are displayed in Figure 6. The private rented sector (PRS) in Scotland has more than doubled in size since 1999, and in 2017 accounted for more than a seventh of all homes in Scotland. The number of owner occupied properties rose from 1.49 million in 2006 to 1.52 million in 2009, fell back to 1.46 million in 2013 then rose slightly to 1.50 million in 2017<sup>24</sup>.

**Figure 6 – Number of dwellings by tenure, Scotland, 1981-2017**



Source: Housing Statistics for Scotland 2018

Note: Estimates from 1991 to 2000 are based on the 1991 Census. Estimates from 2001 onwards are based on the 2001 Census, GROS dwelling counts and Scottish Household Survey (SHS) tenure splits and are not strictly comparable. 2007 figures are provisional.

Retrieved from <https://www.gov.scot/publications/private-sector-rent-statistics-2010-2018/pages/11/>

[Date accessed 20/02/19]

<sup>24</sup> Retrieved from <https://www.gov.scot/publications/private-sector-rent-statistics-2010-2018/pages/11/>

**Table 10 – Estimated stock of dwellings by tenure across Scotland, 2017**

Dwellings by tenure	Number	Percentage
<b>Total number of dwellings (000s)</b>	<b>2,585</b>	<b>-</b>
Total number of occupied dwellings (000s)	2,480	96%
Total number of vacant dwellings (000s)	105	4%
Privately owned dwellings, of which:	1,895	73%
Owner occupied	1,502	58%
Rented privately or with a job / business	393	15%
Vacant private dwellings and second homes	97	4%
Socially rented dwellings, of which	594	23%
Housing associations	279	11%
Local authorities, New Towns, Scottish Homes	315	12%

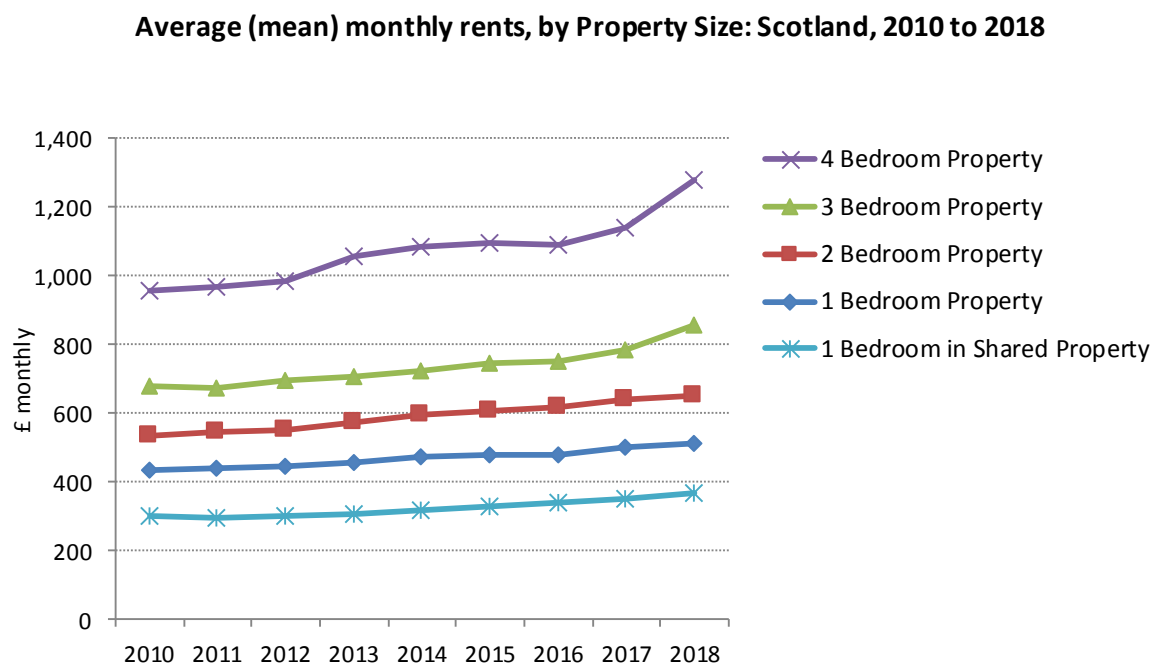
Source: Housing Statistics for Scotland 2018

Retrieved from <https://www2.gov.scot/Topics/Statistics/Browse/Housing-Regeneration/HSfS/KeyInfoTables>

[Date accessed 20/02/19]

Average new let private rents in Scotland have increased for all property sizes between 2010 and 2018 (cumulative increase over 8 years) (Figure 7). As shown in Figure 7, the greatest increase in new let monthly rents was seen for 4-bedroom properties (33.3% cumulative increase) and 3-bedroom properties (26% increase), followed by 2-bedroom properties (21.6% increase) and 1-bedroom properties (16.9% increase).

**Figure 7 – Average (mean) monthly private rents (£), Scotland, 2010-2018**



Source: Housing Statistics for Scotland 2018

Note: Figures exclude any studio properties, properties with 5 or more bedrooms, or room rents associated with bed and breakfast lodgings. Figures for rooms in shared properties represent "rent only", i.e. exclude any payments for shared services.

Note that some caution is needed when interpreting Scotland level findings. This is because whilst the underlying data aims to be representative of rents within each broad rental market area, no attempt has been made to apply any formal weighting techniques to account for any specific area-level sample sizes or structures when aggregating up to a single Scotland level figure.

Retrieved from <https://www.gov.scot/publications/private-sector-rent-statistics-2010-2018/pages/8/>  
[Date accessed 20/02/19]

For 3 and 4-bedroom properties, and for 1-bedroom shared properties, the latest annual increases of 8.7%, 11.8% and 4.7%, respectively, between 2017 and 2018, are all higher than any previous annual increases since 2010<sup>25</sup>. Note that these average rent figures are based on data from the Scottish Government Rent Service Scotland Market Evidence Database, which is largely based on advertised rents, and the results will therefore reflect changes to prices for new market level rents rather than changes to rents for existing tenants.

Separate results from the Office for National Statistics Index of Private Rental Housing Prices, which estimates changes to private rents across all private rented households rather than just newly let properties, show that rents in Scotland increased by around 8.5% between January 2011 and January 2019<sup>26</sup>, with an annual increase of 0.7% seen in the 12 months to February 2019<sup>27</sup>.

### **Houses in Multiple Occupation**

A [House in Multiple Occupation](#) (HMO) is the only or principal residence of three or more qualifying persons from three or more families<sup>28</sup>. Typical examples of HMO properties are shared houses or flats and bedsits, hostels, student halls of residence, staff accommodation in hotels or hospitals, and so on. The number of licences in force has generally increased year on year since the introduction of the mandatory licensing scheme in 2001 (Figure 8). On 31 March 2018, there were 15,671 licenses in force, an increase of 2% compared with the previous year<sup>29</sup>. The majority of HMO licenses released in 2018 were for urban centres, i.e. for Edinburgh City, Glasgow City, Dundee City, Aberdeen City and Fife.

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<sup>25</sup> Information retrieved from <https://www.gov.scot/publications/private-sector-rent-statistics-2010-2018/>

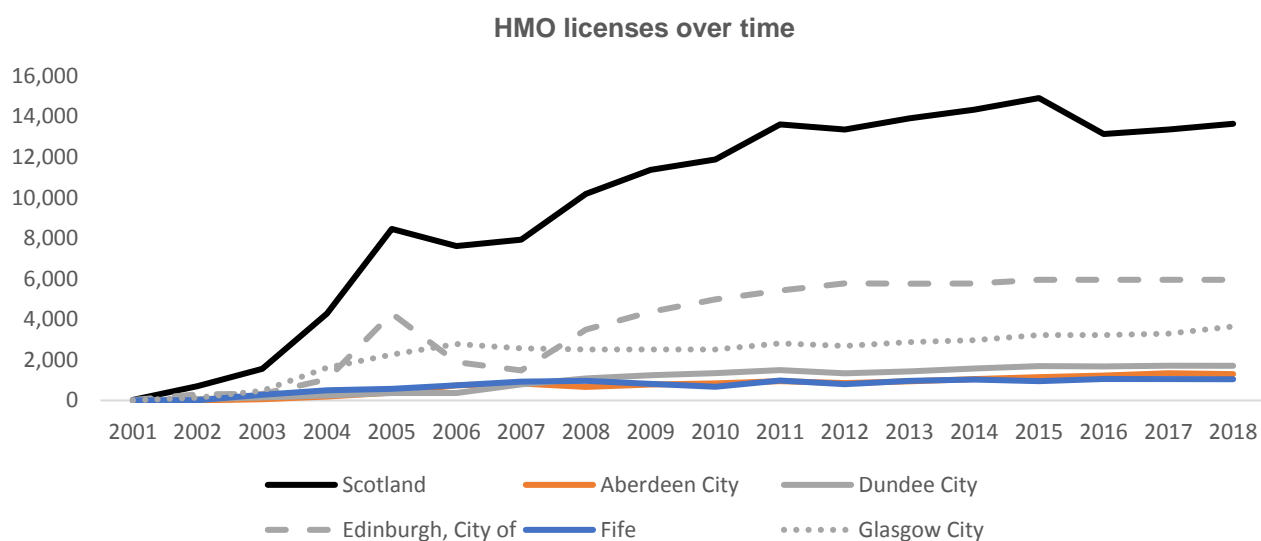
<sup>26</sup> Calculated using the [Experimental Index of Private Housing Rental Prices for Scotland](#). The same percentage between January 2011 and February 2019 is 17.7% for England and 6.4% for Wales. There are no 2011 data for Northern Ireland in this Index.

<sup>27</sup> Information retrieved from <https://www.ons.gov.uk/economy/inflationandpriceindices/bulletins/indexofprivatehousingrentalprices/february2019>

<sup>28</sup> Retrieved from <https://www2.gov.scot/Publications/2004/07/19731/40888>

<sup>29</sup> Retrieved from <https://www2.gov.scot/Topics/Statistics/Browse/Housing-Regeneration/HSfS/HMO>

**Figure 8 – HMO Licences, 2001-2018**



Source: HMO returns by local authorities to the Scottish Government, Communities Analytical Services (Housing Statistics)

Note: Figures for Dundee City reflect the number of licence applications received (i.e. single licence application for a University Halls of Residence containing multiple individual HMOs), rather than the number of licenses actually in force.

### Empty Properties and Second Homes

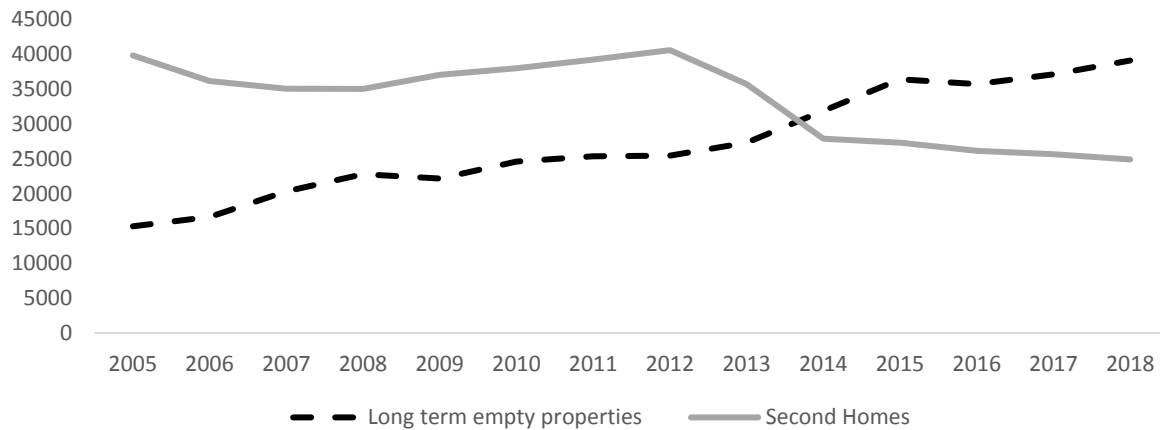
Second homes are homes that are furnished and lived in for at least 25 days in a 12-month period but not as someone’s main residence. Unoccupied Exemptions are properties that are empty and unfurnished for less than 6 months and exempt from paying Council Tax. Long-term empty properties are properties that have been empty for more than 6 months and are liable for council tax. In September 2018, there were 24,907 second homes, 45,485 unoccupied exemptions and 39,110 long-term empty properties. Of these long-term empty properties over half (24,471 or 63%) had been empty for over 12 months<sup>30</sup>.

The council areas with the greatest number of second homes in September 2018 were Highland, Argyll and Bute, Fife, City of Edinburgh, North Ayrshire, Dumfries and Galloway, Aberdeenshire, and Perth and Kinross. The council areas with the greatest number of properties empty for 6 months or more in September 2018 were Edinburgh City, Aberdeen City, Fife, Aberdeenshire, Glasgow City and Highland. The council areas with the greatest number of properties empty for 12 months or more in September 2018 were the same but in different order (Glasgow City, Fife, Aberdeenshire, Highland, Aberdeen City and Edinburgh City).

<sup>30</sup> Definitions and data retrieved from <https://www2.gov.scot/Topics/Statistics/Browse/Housing-Regeneration/HSfS/LTEmpysecondhomes>

Overall, the number of second homes has decreased, while the number of empty properties has increased during the past few years (Figure 9).

**Figure 9 – Second and Long term empty (for 6 months or more) properties in Scotland, 2005-2018**



Source: Long term empty and second home web tables, 07 Dec 2018

Retrieved from <https://www2.gov.scot/Topics/Statistics/Browse/Housing-Regeneration/HSfS/LTermptsecondhomes/EmptySecondhometables>

From 1st April 2013 local authorities gained the discretionary power to remove the empty properties discount or set a council tax increase of 100% on certain properties which have been empty for one year or more. This, along with associated improvements in the data held by local authorities, has led to the reclassification of a number of properties and has had a significant bearing on the year-on-year changes in the figures.

# Tourism in Scotland

## Economic Value of the Tourism Sector

Tourism is of growing economic value for the Scottish economy ([Scottish Government 2018a](#)). In 2017 tourists in Scotland generated around £14 billion to the Scottish economy and contributed 6% (around £8 billion in basic prices) of the Scottish GDP ([Tourism tax: Discussion Document](#)<sup>31</sup>).

In 2017, the Sustainable Tourism Growth sector (restaurants, hotels and others) employed 206,000 people, around 8% of total jobs in Scotland (1 out of 12 jobs), from which over one quarter were employed within the accommodation sector (56,000 employees, equal to around 27% of the total) (Tourism tax: Discussion Document 2018, p. 11). Overall, tourism employment has increased by 12% between 2011 and 2016, equivalent of 20,000 additional jobs ([Scottish Government 2018b](#)). In 2016, the sector had a large share of part-time employment: 47% compared to 27% of the total part-time employment in Scotland ([Scottish Government 2018b](#)).

## Overnight Visitors and Expenditure

In 2017, around 14.9 million overnight visitors came to Scotland, of which the majority were from the UK ([Tourism tax: Discussion Document 2018](#), p. 6). The most popular months in 2016 were between July and September, with around 28% of domestic visitors and 40% of overseas visitors ([Frontline 2018](#)).

The number of overnight visitors decreased between 2011 and 2016 by around 9%, driven by a decrease in visitors from the UK (-14%), with overseas visitors showing an increase since 2011 (+17%) ([Scottish Government 2018b](#)). A similar trend was seen between 2015 and 2016, when international visitors increased by 6%, while UK overnight visitors decreased both in number of trips and amount spent ([VisitScotland 2017](#))<sup>32</sup>. However, findings from a VisitScotland 2018 report<sup>33</sup> and the recent [discussion document](#) on transient visitor taxes in Scotland showed that between 2016-2017 there was a slight increase in UK resident overnight trips (+1.3%) and a growth of 3.8% in spend, as well as a much greater increase in international visitors trips (+17%) with a +23% growth in expenditure ([VisitScotland 2018](#)).

Visitor expenditure has increased in recent years. In 2017, expenditure by overnight visitors to Scotland was around £5.3 billion– up over 9 per cent in real terms on 2016, from which £2.3 billion corresponded to overseas visitors ([Tourism tax: Discussion Document 2018](#)). Between 2011 and 2017, there was an increase in total overnight visitor spend of 6.4% in real terms, largely driven by international visitors (increase spend by almost 40% in real terms between 2011 and 2017) (Tourism tax:

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<sup>31</sup> Information retrieved from the Tourism tax: Discussion Document, <https://www.gov.scot/publications/transient-visitor-taxes-scotland-supporting-national-discussion/pages/3/>

<sup>32</sup> Retrieved from <https://www.visitscotland.org/binaries/content/assets/dot-org/pdf/research-papers-2/tourism-in-scotland-2016-updated.pdf>

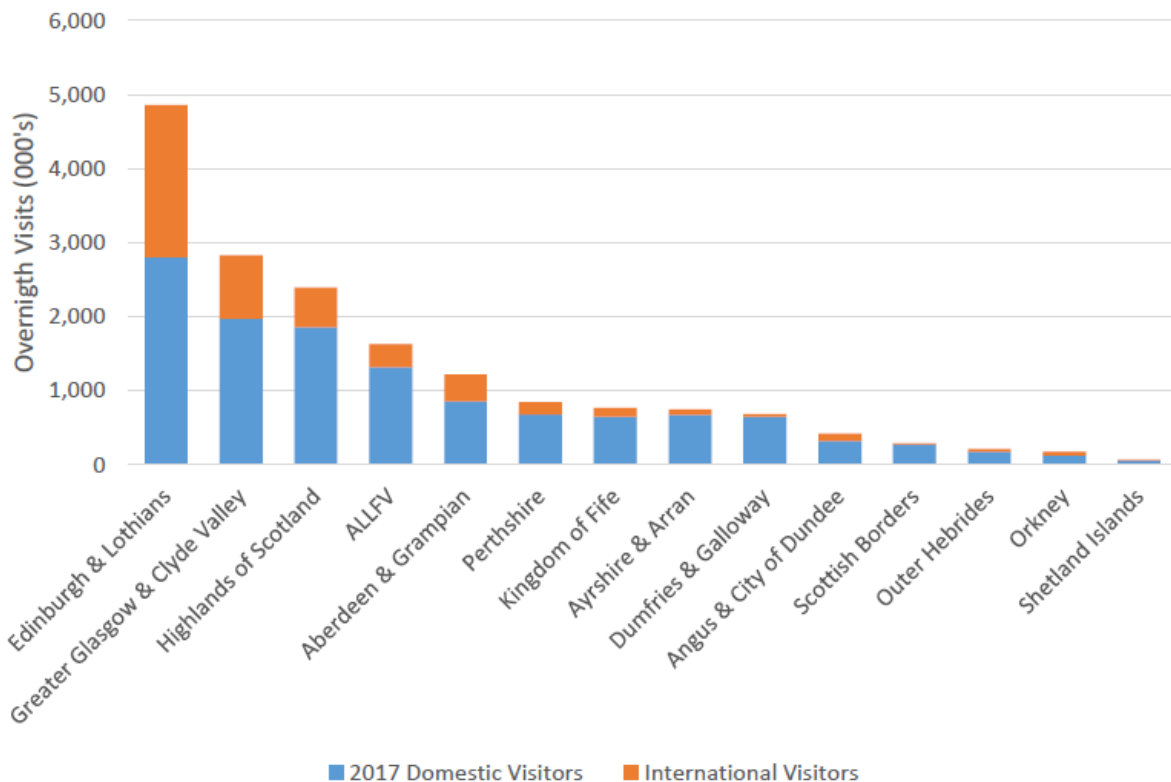
<sup>33</sup> Retrieved from <https://www.visitscotland.org/binaries/content/assets/dot-org/pdf/research-papers-2/tourism-in-scotland-2017-summary.pdf>

Discussion Document 2018, p. 6). The Scottish tourism strategy target is to increase visitors' spend by £1 billion by 2020<sup>34</sup>.

### Touristic Destinations across Scotland

Tourism is not evenly spread across Scotland. In 2017, Edinburgh and the Lothians attracted 44% of Scotland's overseas overnight visitors and 29% of total overnight visitors to Scotland (almost 5 million overnight visitors), followed by Greater Glasgow and the Clyde Valley (17% of Scotland's overnight visitors) and by the Highlands and Islands (11%) (Tourism tax: Discussion Document 2018, p. 7). Visitor expenditure across Scotland is similarly concentrated. As shown in Figure 10, Edinburgh and the Lothians saw the highest domestic and international overnight visitor spend (around £1.8 billion of expenditure by overnight visitors in 2017 – 35% of the Scottish total). Glasgow accounted for over £700 million of overnight visitor expenditure in 2017, around 13 per cent of Scotland's total (Tourism tax: Discussion Document 2018).

**Figure 10 - Overnight Visitors by Region of Scotland, 2017**



Source: ONS (2018) International Passenger Survey 2015-17; VisitEngland, VisitScotland and Visit Wales (2018) Great Britain Tourism Survey 2015-17; VisitScotland (2017) Islands Visitor Survey 2017.

<sup>34</sup> National Tourism Strategy (TS2020): <https://scottishtourismalliance.co.uk/overview/>

## Hotels in Scotland

Hotels, together with guest houses, bed & breakfast, self-catering units, short-stay accommodation, hostels and caravan and camping parks form the Sustainable Tourism Growth Sector in Scotland. In 2018 there were 3,120 registered business sites within the sector, with the majority offering hotel accommodation (Tourism tax: Discussion Document 2018).

Hotels in Scotland accounted for:

- 11% of the Sustainable Tourism Growth Sector (2017)<sup>35</sup>
- 30% (£2,062.1) of the sector's turnover (2015) and
- 33% (£1,227.8) of GVA (2015) (Scottish Government 2018b, pp 14-16).

## Occupancy Rates

In 2017, the average hotel room occupancy rate was over 72%, a rate that varied from around 51% in January 2017 to around 89% in August 2017<sup>36</sup> (Tourism tax: Discussion Document 2018, p. 10). Self-catering unit occupancy rates averaged at around 54% in 2017, and varied between 29% in January to 85% in August 2017 (Tourism tax: Discussion Document 2018, p. 10).

Occupancy rates also varied across Scotland's regions. According to the recent discussion document on tourism tax published by the Scottish Government in 2018, Edinburgh and the Lothians, as well as Greater Glasgow and Clyde Valley showed relatively high levels of occupancy across the year. On the other hand, occupancy rates were relatively low in Aberdeen & Grampian and Dumfries and Galloway ([Tourism tax: Discussion Document 2018](#)).

Also, Scottish Enterprise (SE) and Scottish Tourism Alliance (STA) based on research conducted by STR Global<sup>37</sup> claimed that:

- In 2016, occupancy in traditional hotel accommodation in Edinburgh, Glasgow and Dundee increased
- In Edinburgh, occupancy increased in each of the previous four years
- During the 2016 summer, hotel occupancy in Edinburgh was over 90% ([Scottish expert advisory panel on the collaborative economy: evidence paper](#)).

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<sup>35</sup> The tourism industry is based on the Scottish Government's 'Sustainable Tourism Growth Sector' definition.

<sup>36</sup> VisitScotland (2018), Scottish Accommodation Occupancy Survey. <https://www.visitscotland.org/binaries/content/assets/dot-org/pdf/research-papers-2/occupancy-annual-report-2017.pdf>

<sup>37</sup> STR Global is a source of global data on the hotel market and benchmarking.



The review draws on research commissioned to Indigo House by the Scottish Government on short-term lets in Scotland<sup>38</sup>. In line with the above findings, Indigo House (2017) based on research conducted by LJ Research<sup>39</sup> claimed that:

- January 2017 was the 13th consecutive month of growth in hotel occupancy in Edinburgh
- Occupancy growth was 2.4% in Edinburgh and 4.5% in Glasgow between December 2015 and December 2016/January 2017
- Continuous visitor surveys (sample of 1,000 visitors per city per year) show growth in the incidence of Airbnb in Edinburgh (4% in 2014, 6% in 2015, 9% in 2016) and Glasgow (1% in 2014, 3% in 2015, 5% in 2016)

([Scottish expert advisory panel on the collaborative economy: evidence paper](#)).

Overall, the findings suggest that the growth of the short-term rental sector in Edinburgh and Glasgow has not caused a reduction in hotel occupancy rates. However based on the available evidence, we cannot say whether it inhibited hotel occupancy growth.

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<sup>38</sup> The research included a literature review, analysis of secondary data provided by AirDNA, and case studies that brought together secondary data and primary qualitative evidence.

<sup>39</sup> LJ Research is a tourism market research company based in Edinburgh and acquired in 2016 by STR global.

## Annex B: Regulation Outwith Scotland<sup>40</sup>

### Regulatory approaches

The collaborative economy accommodation platforms increasingly being used by the short-term rental sector are part of a wave of 'disruptive technologies' which – partly or mainly due to their novelty - often operate in legal grey zones ([Wachsmuth, Kerrigan et al. 2017](#)). Many areas across the world have already or are planning to implement regulations on platforms offering peer-to-peer accommodation. Each country is different and the implemented regulations are affected by contextual factors, such as the housing market, tourism economy, population density and local land use law.

This section provides an overview of the regulations regarding short-term lets implemented elsewhere. It is not exhaustive and does not include all areas that have regulated peer-to-peer accommodation. The regulations mentioned in this section refer to all Airbnb-like platforms operating in the regulated territory. Some countries regulate at country-level, such as Denmark and Greece, while other areas have the power to regulate at municipality level, such as Amsterdam, Barcelona and London.

### Regulations

In the main, regulations tend to focus on placing limits on short-term let hosts, such as on the number of nights they can let for, the number of listings they can have or the income they can generate. Some cities/countries have also tried to ensure that short-term let properties and hosts can be properly accounted for, through registration and data sharing requirements. Other cities/countries have tried to prevent properties from leaving the residential housing stock, through requiring a 'change of use' license, limiting the number of licences granted or restricting change of use permits.

Although the specific details differ from location to location, the regulations that have been employed can be broadly categorised as below:

- Limiting the number of nights (cumulatively and/or consecutively) the property can be rented for. This may mean there is a blanket ban in renting out a property once a certain number of days is reached. For example, in Ireland there is a ban of renting out an entire primary home for more than 90 days cumulatively and for more than 14 days at a time. However in some places renting a property for more than a certain amount of days means that different rules apply, such as in Reykjavik where properties rented out for more than 90 days require a license. This might vary based on whether the rented out property is the primary or secondary residence of the host.
- Limiting the number of listings each host can advertise, according to the principle 'one host, one home'. As above, this can be a blanket ban, or mean that different rules apply over a certain threshold.
- Applying taxation on the income from renting out a short-term let and/or a Tourism tax, often collected and remitted directly via the Airbnb platform.

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<sup>40</sup> All the websites used for Annex B were accurate as for 8<sup>th</sup> April 2019.

- Requiring hosts to register their property. Hosts are usually required to display their registration numbers on any adverts for the property.
- Requiring hosts to apply for planning permission or a licence to change the use of a property from residential to commercial or business. These permits are usually linked to local planning authorities, which may apply limits on the number of permits issued, especially in areas with high housing demand.
- Requiring the host to live in the property during the rental period, effectively banning full-time whole property rentals.
- Requiring platforms to share data about hosts, such as the number of properties, or level of income they are receiving.

Table 11 shows which categories the regulations adopted by different cities/countries fall into. Please note that there is a great deal of variation within each category, and the remainder of this Annex provides details of the specific regulations adopted in each location.

As shown in Table 11, almost all of the areas we have examined have included a limit on the number of nights a property can be rented out for, either a total limit or a limit after which the property becomes classed as a business. Common regulations include registration, need for a license and/or planning permission and a form of taxation on short-term lets. It also appears to be quite common for cities/countries to adopt a variety of regulations, rather than relying on just one.

The 'Other' category shown in Table 11 includes the following regulations:

- Short-term lets being subjected to quality standards, such as natural lighting and heating
- A limit on services provided by hosts, e.g. provide only bed linen and no other kind of 'hotel services', such as breakfast
- Share data on short-term lets guests with local police
- A ban on social houses, second and holiday homes being rented out as a short-term let
- A limit on up to four guests per flat to avoid renting out 'party flats'
- Owners to vote for short-term lets permission in their buildings
- A ban on Central zone apartments to be rented out if they don't have their own private entrance
- A limit on the amount of income a host can earn from short-term lets in a year
- Only owners (not renters) can become hosts
- Have permission for renting out from the other co-owners in the building.

## Enforcement

Even though many different regulations have been applied and many cities have implemented fines for illegality, there are still illegal hosts and unregistered properties. Enforcing these regulations has proved to be challenging in many cities. Some set up dedicated teams to monitor hosting activity, some use bills and taxes to verify that the hosts live in the rented property, and so on. The participation of Airbnb and other similar platforms on enforcing the regulation appears to be important. In cities, like Amsterdam, Barcelona and London, Airbnb either blocks automatically illegal listings/hosts or provides access to data that can be used to monitor the hosting activity. Many cities/countries, like Amsterdam, Barcelona, Denmark and Paris, ask platforms to share data with regulators. Denmark has activated two different sets of regulations, one for collaborating with the government platforms and one for non-collaborating.

Finally, Airbnb also collects Tourism Tax in some cities. The Scottish Government is undertaking a separate consultation exercise on the Tourism Tax, the discussion document for which can be found [here](#).

**Table 11 - Summary table of regulations across area**

Location	Type of regulation							
	Limit number of nights <sup>41</sup>	Limit number of listings	Registration/ licencing/ planning permission	Limit change of use <sup>42</sup>	Income taxation/ Tourism tax	AirBnB data sharing	Host required to live in property	Other
Denmark	✓	x	x	x	✓	✓	x	x
Greece	✓	✓	✓	x	✓	x	x	Housing standards requirements; Only service provided bed linen
Ireland	✓	x	✓	✓	x	x	x	x
Italy	✓	x	x	x	✓	x	x	Share guest data with police
Amsterdam	✓	x	✓	✓	✓	x	x	Social housing renting ban; Up to 4 guests per flat
Barcelona	✓	✓	✓	✓	✓	✓	x	x
Berlin	✓	✓	✓	✓	x	x	x	x
Hamburg	✓	✓	✓	x	x	x	x	x
London	✓	x	✓	x	x	x	x	x
Madrid	✓	x	✓	x	✓	x	x	Owners to vote for short-term lets permission in their buildings. Ban on flats rented out without private entrance
Paris	✓	x	✓	x	✓	x	x	x
Reykjavik	✓	x	✓	x	x	x	x	Limit income level
Boston	✓	x	✓	x	✓	✓	✓	Hosts can only be owners (not renters)
Montreal	✓	x	✓	x	✓	x	x	x
New York	✓	✓	x	x	✓	✓	✓	x
Philadelphia	✓	x	✓	✓	✓	x	x	x
San Francisco	✓	✓	✓	x	✓	x	✓	Second/Holiday homes renting banned
Santa Monica	✓	✓	✓	x	✓	x	✓	x
Toronto	✓	✓	✓	x	✓	x	x	x
Vancouver	✓	✓	✓	x	✓	✓	x	x

<sup>41</sup> Limit on number of nights a property can be let per year.

<sup>42</sup> Limit on number of permits that can be issued.

## European Country Regulations

### Denmark

In 2018, the Danish government regulated online platforms, such as Airbnb, focusing on two aspects. Firstly, in Copenhagen and the rest of Denmark, primary homes used as short-term lets can be rented out for up to 70 days per year ([Edinburgh City Council 2018](#)). Local authorities will have the power to increase this limit up to 100 nights per year for hosts using collaborating platforms, i.e. platforms that collaborate with the government and share required data<sup>43</sup>. Hosts using non-collaborating platforms to advertise their listings will be allowed to rent out their property for up to 30 days a year ([Frontline 2018](#)). Airbnb will start sharing data with the Danish tax authorities on the income of hosts from July 2019 in order to ensure the accurate payment of tax. For collaborating platforms, a homeowner will be able to earn tax-free 28,000dkk (£3,277) for a primary home and 40,000dkk (£4,681) for a holiday home, compared to 11,000dkk (£1,287) on platforms that do not share data with the government.

### Greece

From January 2018, Greece has imposed taxes on all income earned from short-term lets for tourism use. The tax is based on income level:

- 15% for annual incomes up to €12,000
- 35% for annual incomes of €12,001-35,000
- 45% for income over €35,001<sup>44</sup>.

The law (voted in 2016 but implemented in 2018) allows up to four homes per host, and includes the requirements that properties should be larger than 9m<sup>2</sup> with natural lighting, ventilation, heating, fully furnished and the only service allowed is bed linen. If hosts offer more than bed linen (i.e. other services provided by hotels, such as cleaning services, changing linen, etc.) then the rental price is subject to VAT (13%)<sup>45</sup>. Properties can be rented out for up to 90 days in popular tourist areas and for up to 50 days in smaller Greek areas (not yet implemented).

Each short-term rental property should be registered at the 'Short-Term Residence Property Registry' of the Independent Authority for Public Revenue; the number of the license should then be declared in the online advertisement of the property<sup>46</sup>. Fines of up to €5,000 will be applied for unregistered properties.

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<sup>43</sup> Information retrieved from <https://www.airnbcitizen.com/airbnb-backs-new-home-sharing-tax-rules-for-danes/>

<sup>44</sup> Information retrieved from <https://www.useguestbook.com/short-term-rental-regulations/athens/>

<sup>45</sup> Information retrieved from <https://news.gtp.gr/2018/03/27/greece-clarifies-when-short-term-rentals-subject-vat/>

<sup>46</sup> Information retrieved from <https://news.gtp.gr/2018/08/31/greeces-online-registry-short-term-rentals-goes-live/>

## ***Ireland***

Regulations in Ireland on short-term lets (announced in October 2018) are based on the principle of 'one host, one home' in areas with high housing demand<sup>47</sup>. Hosts are allowed to short-term let their primary residence after having registered with Local Authorities. They can rent out their entire primary home for up to 90 days a year, and no more than 14 days at a time. A secondary property can be used as short-term let, only after having obtained a permit for tourism/short-term letting purposes. Local planning authorities issue these 'change of use' planning permissions and in areas with high housing demand, permissions are not issued.

## ***Italy***

In Italy, the earnings from short-term letting are tax-free for up to €3,000 a year, 10% for up to €10,000 and then they are taxable based on hosts marginal tax rate ([Frontline 2018](#)). The Italian Government approved the 'Italian Airbnb Tax', which allows hosts to apply a fixed 21% tax to their short-term lets income instead of the traditional progressive taxation based on income (between 23-43%). The definition for short-term lets used to define eligibility for this tax is that the property is rented out for less than 30 days per year. The Italian law also requires short-term rent hosts (as well as hotels and other forms of accommodation) to register data on the identities of their guests with local police for clearance.

## **European City Regulations**

### ***Amsterdam***

Amsterdam City Council in 2014 implemented new rental laws which allowed people to rent out their entire homes for up to 60 days annually, given that they were satisfying certain conditions, such as paying municipalities tourism tax and other related taxes and given that there were no complaints from the neighbourhood (Indigo House 2017, p. 53). From January 2017, after an agreement between Airbnb and the City of Amsterdam, Airbnb has been blocking automatically the booking of entire homes once the limit of 60 days has been reached ([Wachsmuth, Kerrigan et al. 2017](#)). Short stays for less than seven days in Amsterdam are banned in residential properties and are considered appropriate only for hotels and bed and breakfasts ([Edinburgh City Council 2018](#)). Short stays are considered to be between seven days and six months and are allowed only if the property obtains a change of use permit, and there is a limitation in the number of licenses to 10% of a district's housing supply<sup>48</sup> (Edinburgh City Council 2018, p. 14). Home exchanges are allowed if it is clear that the properties are not rented out for money and on a regular basis for short periods, i.e. up to 60 days annually ([Edinburgh City Council 2018](#)). Local authorities and housing associations have banned short-term lettings in their rented housing stock in order to preserve the existing affordable housing stock ([Indigo House 2017](#), [Edinburgh City Council 2018](#)).

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<sup>47</sup> Information retrieved from <https://www.housing.gov.ie/housing/private-rented-housing/minister-murphy-announces-regulations-short-term-lettings>

<sup>48</sup> In 2014, local city districts temporarily stopped issued new licenses because the limit of 10% of the total number of properties in the private housing sector has been exceeded.

In 2019, the regulations will become stricter as the upper limit will be 30 days yearly and for a maximum of 4 people per flat ([Edinburgh City Council 2018](#)). The limitation in the number of people that can jointly rent one property aims to avoid noisy 'party flats' ([Coyle and Yeung 2017](#)). Hosts (of all types of accommodation) are also required to pay tourism tax and tax on their income from holiday rentals. Amsterdam spends around €4 million per year on policing of holiday rental properties ([Edinburgh City Council 2018](#)).

### **Barcelona**

Barcelona has implemented regulations regarding the short-term letting sector in 2002, which were revisited in 2012 and 2014. The legislation allows for the 'touristic use of houses' (TUH) or short-term lets of entire homes (and not private rooms) for up to 30 days and only after obtaining a license (Indigo House 2017, p. 53). The TUH regulations change the status of the property from residential to business, and it is directly linked to local planning regulations – which determine the number of licenses for each urban area (banning short-term lets in overcrowded central urban areas), as well as the physical distance between each business property ([Indigo House 2017](#)). A tourism tax is applied to all tourists staying in any kind of accommodation and is paid for the first 7 days of stay.

Hosts are allowed to advertise only one entire home listing, unless they are professional operators ([Airbnb 2017b](#)). Finally, the regulations require owners to make the official registration number (license number) of their business property public in any advertisement, however many failed to be legal ([Indigo House 2017](#)). An 'illegal apartment squad' was set up to identify unlicensed properties and resulted in a fine of €600,000 against Airbnb for advertising illegal listings ([Frontline 2018](#)). To this end, Airbnb has applied a limit to the city's most crowded area (Ciutat Vella) to ensure that only professional operators who share their information on the platform can advertise more than one whole property ([Frontline 2018](#)). From June 2018, city officials have access to Airbnb data to obtain information on the address of the rentals and the identity of hosts in order to verify whether they have obtained the necessary license ([Edinburgh City Council 2018](#)).

### **Berlin**

The Zweckentfremdungsverbotsgesetz law prevents the change of use of properties, making it difficult to convert residential properties into business properties and thus maintaining housing costs affordable over time (Indigo House 2017, p. 54). In 2016, Berlin banned unregistered short-term rentals - unless having obtained a permit from the Berlin Senate - in order to maintain the housing supply in the city ([Coyle and Yeung 2017](#)). A permit for short-term rentals is required when the property is rented out repeatedly as a holiday apartment or tourist accommodation; when the property is used for commercial or professional purposes; when the property is not suitable for residential use; and when the property is empty for more than six months ([Edinburgh City Council 2018](#)).

Since March 2018, the regulations eased for short-term rentals allowing a primary residence to be rented out without a limit of days per year and a second residence for up to 90 days ([Edinburgh City Council 2018](#)). However, a permit is required in all



cases, with a fee of €250 and fines have increased up to €500,000 ([Edinburgh City Council 2018](#)). Permits for primary residencies are likely to be approved, while permits for second homes go through a rigorous process. Empty flats for more than three months require a special permit from the local authorities. “Berlin use dedicated staff who actively identify possible cases of unlicensed letting through a variety of methods. These include tip offs from neighbours and rental bicycles parked outside apartments” (Edinburgh City Council 2018, p. 15).

### **Hamburg**

Renting out more than half of a residential property for a whole year or renting out the entire property for more than 56 nights per year requires a ‘change of use’ license<sup>49</sup>. Hosts are required to display their registration number on their online adverts.

### **London**

Short-term lets in London are allowed to be rented out for a maximum of 90 days per year consecutively and cumulatively in the same calendar year<sup>50</sup> ([Indigo House 2017](#)). Also, from 2015 hosts are required to obtain a change-of-use planning permission (from residential/domestic property to commercial) in order to legally rent out their properties for more than 90 days<sup>51</sup> (Indigo House 2017, p. 55). Short-term lets for less than 90 days do not require a permit ([Edinburgh City Council 2018](#)). However, according to a report by the Institute for Public Policy Research (IPPR), additional actions should be considered to ensure that the above regulations are enforced: homesharing websites and local authorities should ensure that hosts respect the 90-day rule; platforms should limit by default hosting activity at 90 days unless a permit is demonstrated; platforms should share data with local authorities; the registration process for hosts should be eased; and platforms should encourage hosting activity in London’s outer boroughs ([IPPR 2016](#)).

Since 2017, Airbnb automatically blocks bookings for entire home listings booked for more than 90 days per year, unless hosts present the required permission ([Airbnb 2017c](#)). This regulation resulted in the reduction of the percentage of Airbnb listings booked for more than 90 days a year from 21% in July 2016 to 7% in July 2017 ([Airbnb 2017c](#)).

### **Madrid**

Short-term lets hosts in Madrid need to register their rental properties with the Register of Tourism Enterprises<sup>52</sup>. The registration number should be then included in the advertisement of the listings. To rent out apartments as short-term lets, three quarters of all owners in the building should agree (by vote)<sup>53</sup>. In March 2019, Madrid

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<sup>49</sup> Information retrieved from <https://www.airbnb.co.uk/help/article/856/hamburg>

<sup>50</sup> For HomeAway regulations in London: <https://www.homeaway.co.uk/info/legal/owner-responsibilities/rules-for-london-owners>

<sup>51</sup> Even if hosts rent out their property for less than 90 consecutive nights but for more than 90 days cumulatively in a year.

<sup>52</sup> Retrieved from <https://www.airbnb.co.uk/help/article/1730/madrid>

<sup>53</sup> Retrieved from <https://www.thelocal.es/20181218/what-you-need-to-know-about-spains-2018-rent-law-changes>

introduced a new vacation-rental law that bans apartments in the Central zone of the city to be rented out if they don't have their own private entrance<sup>54</sup>. Entire apartment blocks will no longer be rented out as short-term lets, unless they are licensed as hotels<sup>55</sup>. Finally, Madrid will ban apartments from being used as short-term lets for more than 90 days a year.

### **Paris**

Short-term lets have to be registered with the City authorities and have a maximum of 120 days rental period per year (Indigo House 2017, p. 55). They must also display the registration number when advertising ([Edinburgh City Council 2018](#)). Properties which are rented out for more than 120 days per year need to be registered as 'commercial property' and must apply for a 'change of use' permit (Indigo House 2017, p. 55). Airbnb automatically collects the same nightly tourism tax as other kinds of accommodation in Paris do.

### **Reykjavik**

In Reykjavik, short-term lets can be rented out for up to 90 days a year without a permit. At the same time, the gross income from renting out a property cannot exceed one million Icelandic Króna (equal to around £6,400) ([Edinburgh City Council 2018](#)). Properties rented out for more than 90 days should obtain a license. However, according to the Reykjavik Grapevine<sup>56</sup>, most long-term listings are not legally registered (a discrepancy calculated by comparing the number of permits issued to the number of Airbnb listings). An Airbnb committee was put in place in October 2017 in the City of Reykjavik to identify illegal hosts.

## **North American City Regulations**

### **Boston**

In Boston, a short-term let is defined as the use of a residential unit for residential occupancy for a fee and for less than 28 consecutive days a year. A property rented out for more than 28 consecutive days annually is considered a long-term rental. According to the City of Boston, from 1 January 2019, only owner-occupied properties will be allowed to be operated as short-term lets and will need to register with the City and renew the license annually<sup>57</sup>. There are annual registration fees and fines for illegal hosts. The same is requested from lodging homes and bed and breakfasts if they advertise their services on a short-term rental host platform. Room occupancy taxes may apply to short-term lets guests. Short-term rentals are now taxed in Massachusetts, with a 5.7% state excise tax and other hotel tax policies<sup>58</sup>. Online accommodation platforms will also be required to share data with the City at a

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<sup>54</sup> Retrieved from [https://www.citylab.com/life/2019/04/madrid-airbnb-apartment-vacation-rental-law-almendra-central/586291/?utm\\_source=twb](https://www.citylab.com/life/2019/04/madrid-airbnb-apartment-vacation-rental-law-almendra-central/586291/?utm_source=twb)

<sup>55</sup> Retrieved from <https://edition.cnn.com/travel/article/madrid-airbnb-restrictions-mass-tourism/index.html>

<sup>56</sup> Retrieved from <https://grapevine.is/news/2018/06/11/icelands-parliament-to-begin-cracking-down-on-airbnb/>

<sup>57</sup> Retrieved from <https://www.boston.gov/departments/inspectional-services/short-term-rentals>

<sup>58</sup> Retrieved from <http://realestate.boston.com/renting/2019/01/16/massachusetts-airbnb-law/>

monthly basis, including data on rental property locations, type of properties and number of booked nights.

### **Montreal**

In April 2016, the Province of Quebec put into force Bill 67, a law aimed at capturing tax revenue without adding barriers to the growth of peer-to-peer accommodation ([Wachsmuth, Kerrigan et al. 2017](#)). 'Regular users' (those renting out for more than 31 consecutive days per year) were required to get a permit from Quebec's Ministry of Tourism and pay an accommodation tax of 3.5%, while 'occasional users' (those renting out their home for less than 31 consecutive days) were not required to have a permit (Wachsmuth, Kerrigan et al. 2017, p. 41). However, in March 2017, less than 1% of the full-time Airbnb listings had the required license and there was a low conviction rate for illegal hosts ([Wachsmuth, Kerrigan et al. 2017](#)). For these reasons, law enforcement moved from Quebec's Ministry of Tourism to Quebec's revenue, the tax-collecting agency.

### **New York**

According to the [New York State Multiple Dwelling Law](#) (MDL), a permanent residency (a property occupied by the same natural person or family for at least 30 consecutive days) cannot be rented out for less than 30 days unless the permanent tenant is residing in the property during the rental period. New York State has also banned advertisement for listings violating MDL. In line with the law, Airbnb allows hosts to advertise only one entire home listing, following the principle 'one host, one home'<sup>59</sup>. Additional rules require hosting platforms to submit monthly reports disclosing information on hosts, economic activity and type of listings offered<sup>60</sup>.

New York City and New York State apply multiple taxes, such as State sales and use tax, City hotel room occupancy tax, and State and City nightly room fee, for tourist-use types of accommodation. Airbnb collects bed taxes at county-level<sup>61</sup>.

### **Philadelphia**

In Philadelphia, renting out a property (entire home or single room) requires a general rental license. Renting out a primary residence for up to 90 days cumulatively per year (and up to 30 consecutive days per visitor) does not require any specific permit, renting out between 91 and 180 days or second/holiday homes requires a permit, while renting out for more than 180 nights requires a Commercial Activity license ([Airbnb 2017b](#)). Airbnb collects tourism tax (same as the hotel tax) from guests<sup>62</sup>.

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<sup>59</sup> Retrieved from <https://www.airbnb.co.uk/help/article/868/new-york--ny>

<sup>60</sup> Retrieved from <https://ny.curbed.com/2018/11/19/18103254/airbnb-nyc-proposed-rules-enforcement>

<sup>61</sup> For the list of counties in New York for which Airbnb collects taxes, see <https://www.airbnb.co.uk/help/article/2319/occupancy-tax-collection-and-remittance-by-airbnb-in-new-york>

<sup>62</sup> For the list of counties in Pennsylvania for which Airbnb collects taxes, see <https://www.airbnb.co.uk/help/article/2325/occupancy-tax-collection-and-remittance-by-airbnb-in-pennsylvania>

## **San Francisco**

Permanent residents (who live in the property for at least 275 days per year) can rent out their primary residence for up to 90 days a year, unless they are present in the property during the rental period ([Indigo House 2017](#)). The short-term let of second and holiday homes is not allowed. In other words, hosts can register only one property and only if they are permanent residents of the property ([Edinburgh City Council 2018](#)). All hosts need to obtain a Short-Term Rental Certificate and a Business Registration Certificate (done on Airbnb's website). A Transient Occupancy tax (14%) is applied on bookings for less than 30 days. Although the fine for non-registered properties is of \$1,000 per day (Edinburgh City Council 2018, p. 15), there are reportedly many illegal hosts (Indigo House 2017, p. 56).

## **Santa Monica**

Santa Monica has implemented the strictest regulation for short-term lets across the U.S. Since June 2015, the Home-Sharing Ordinance states that hosts are required to be living in the rented property during the rental period, rent out for up to 31 days, obtain a business license from the City and apply a 14% Transient Occupancy tax from guests, collected by the City (Indigo House 2017, p. 56).

## **Toronto**

In Toronto, short-term rentals are defined as rentals for less than 28 consecutive days a year<sup>63</sup>. The City of Toronto requires short-term rental companies to obtain a license and pay a fee of \$5,000 plus \$1 per night booked through the platform and short-term rental operators to register with the City, pay a fee of \$50 and a Municipal Accommodation Tax (MAT) of 4%<sup>64</sup>. The new regulations (not yet in effect) will allow hosts to rent as short-term let only their principal residence. Entire homes can be rented out if owner/tenant is away to a maximum of 180 nights per year. However, a hearing at the Local Planning Appeal Tribunal scheduled for August 2019 will decide on the City's zoning regarding short-term rentals, and short-term lets regulations will come into force only after the appeal decision has been reached.

## **Vancouver**

Short-term lets in Vancouver are defined as entire homes or private rooms rented out for less than 30 consecutive days at a time and need to be the primary residence of hosts (as owners or tenants). From 2018, all short-term rental hosts need to obtain a business license and to include the license number in the online adverts. Airbnb since October 2018 collects and remits Provincial Sales Tax (8%) and Municipal and Regional District Tax, known as the Hotel tax (2-3%)<sup>65</sup>. Other platforms, such as Homeaway and TripAdvisor, have stated that they will also respect the law. The fine

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<sup>63</sup> Information retrieved from <https://signalontario.com/10-things-know-proposed-short-term-rentals-policy/>.

<sup>64</sup> Information retrieved from <https://www.toronto.ca/community-people/housing-shelter/rental-housing-standards/short-term-rentals/>.

<sup>65</sup> For the list of counties in Canada for which Airbnb collects taxes, see <https://www.airbnb.co.uk/help/article/2283/occupancy-tax-collection-and-remittance-by-airbnb-in-canada>

for illegal hosts can be up to \$1,000 per offence<sup>66</sup>. To identify that the rented out property is the primary residence of the hosts the City used identification bills, taxes and/or insurance. To ease enforcement, Airbnb has agreed to provide a list of all licenses and addresses of short-term rentals<sup>67</sup>.

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<sup>66</sup> Information retrieved from <https://vancouver.ca/doing-business/short-term-rentals.aspx>

<sup>67</sup> Information retrieved from <https://vancouver.ca/news-calendar/city-s-short-term-rental-regulations-take-full-effect-september-1st.aspx>

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