

# Is a AirBnB-tenancy a business?

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As per the Austrian Administrative Court, an AirBnB-tenancy represents an accomodation business, if rooms are rented out and additionally services are fulfilled, which are usually related with tenancy. The number of flats rented out is also decisive for qualifying the tenancy as a business or not. If AirBnB-tenancy is an accomodation business or not, is subject to an individual judgement. An AirBnB-tenancy can be an accomodation business as per the Austrian Trade Act.

If you have questions concerning the tax and social security consequences, do not hesitate to contact us: 01/5331637-19

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