



June 1, 2018

Airbnb in Norway - Formal response consultation paper on disclosure of tax data

Dear Ms. Taaje,

Thank you very much for sharing the consultation paper on digital platforms with regard to the disclosure of tax data in Norway.

It is a great pleasure for Airbnb to share our thoughts and recommendations on how we can work together to help ensure that the Airbnb community pays its fair share of taxes while complying with our legal obligations to protect our hosts' and guests' data privacy.

We would be delighted to discuss a potential approach that includes:

- Clear and simple rules that recognise home sharing as a non-professional activity for tax and other purposes. In that regard, we note Section 3.3 of the consultation outlines the existing rules for rental income. In our view, when compared to the laws of other jurisdictions, they appear overly complex for the majority of our host community. We'd be very interested in discussing ways in which they can be simplified to make tax compliance more straightforward and transparent;
- The Airbnb community is not disadvantaged by any potential collaboration - on the contrary, there needs to be a clear benefit to hosts for using a platform such as Airbnb; and
- Offline and online platforms - including major international players - are treated equally by the authorities to ensure that fair competition is promoted.

We appreciate the challenge for the law to address all nuances that exist across industries in the sharing economy space. The present consultation gives us an opportunity to explore a potential solution for Norway and hosts that can be implemented through our platform.

We respectfully request the Norwegian authorities to consider the following solution: an agreement that would allow Airbnb to report information of those hosts who provide explicit consent for Airbnb to share such tax data. This could be done on a periodic basis, allowing the tax authorities to track and tax the income of each host who chooses to participate. We believe this would be a viable solution in Norway particularly because of the culture of tax compliance among citizens generally.

Given the lack of precedent in this space, we expect a voluntary solution to be the best way forward with the least amount of resistance on all sides. Indeed, such an agreement would achieve Norway's goal of data gathering and tax compliance, is implementable by Airbnb, and is straightforward and simple for hosts.



Of course, any solution will have to comply with our legal obligations as an EU data controller under the GDPR and with our commitment to protect our community's privacy (outlined in our Privacy Policy¹). We wonder in this regard whether the Norwegian Data Protection Authority has been, or will be consulted in the process of crafting the contemplated piece of legislation?

We look forward to further discussions on the matter. For your complete information, we have included in an appendix below details about the Airbnb community in Norway and our approach towards information and data sharing globally.

Kind regards,

Pieter Guldemon
Public Policy The Netherlands & Nordics, advising Airbnb Ireland UC

¹ https://www.airbnb.ie/terms/privacy_policy



The Airbnb community in Norway

Airbnb is committed to making cities a better place to live, work and visit. As part of that commitment, we are cooperating with places all around the world where our community has a significant presence and where there is support for the right of people to share their homes. In our “Community Compact”², we have made a public commitment to a collaborative stance and it includes efficient collection of tourist taxes, transparency about our community and helping our hosts and guests to behave responsibly. So far, we have collected more than \$510m in tourist, hotel and occupancy taxes in more than 360 communities across the world.

In December of last year, we released a study³ on the Airbnb community in Norway highlighting the economic and social benefits of travel using Airbnb for local families and their communities. The study showed that there are over 17,000 hosts in Norway who have welcomed 671,000 guests into their homes in 2017 – the latter representing an increase of 56 percent on the previous year.

Hosts typically are regular people and earn kr 19,800 by sharing their home for 25 nights a year. Across Norway, hosts earned a total of kr 572 million by sharing their homes with guests. On average, hosts have been living in their hometown for 26 years, and for many Norwegians, being able to turn their greatest expense – their home – into a source of additional revenue is good news.

Information and data sharing

As stated in our Community Compact, in cities and countries that respect the right of people to share their home, we provide officials with information regarding the local Airbnb community and its impact. We hope this can help them make informed decisions about home sharing policies and craft progressive new laws or, where appropriate, support existing ones.

Thus, while protecting our hosts’ and guests’ privacy per our legal obligations as an EU data controller (outlined in our Privacy Policy⁴), Airbnb can provide certain anonymized aggregated data regarding hosts and guests in Norway on a more regular basis. This is the type of data shared in the study we released last December, for example looking at number of hosts and guests, a mapping of listings across Norway, amount of income earned by a typical Airbnb host in the country, etc.

² See <https://www.airnbncitizen.com/the-airbnb-community-compact/>

³ Norway.airnbncitizen.com, [The Airbnb community in Norway. 2017](#)

⁴ https://www.airbnb.ie/terms/privacy_policy