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A tutti i clienti

To all
clients

Newsletter
No. 22/2026

Bolzano, 18 April 2026

Subject: New restrictions for private accommodation providers in South Tyrol

You will already know the news from the daily press: by a decree of 10 April 2026 the provincial government has given concrete form, by means of precise criteria, to the professional qualification requirements for private accommodation providers that were already laid down by law. On the face of it the measure pursues the aim of promoting the quality, reliability and competitiveness of this sector. In reality, however, it is also about putting a stop to Airbnb and the like, which are making life increasingly difficult for South Tyrolean tourism businesses.

In this province, this form of tourist letting is being made increasingly unattractive by three hurdles: first, landlords may offer a maximum of five holiday apartments per municipality; second, above a certain size the activity has to be registered as a commercial business; and third, a professional qualification must now also be evidenced.

Already in the previous year it had been decreed, in connection with the housing reform, that private accommodation providers (i.e. those who do not hold an extended tourism licence for hotels or residences) may offer a maximum of 8 rooms or 5 holiday apartments in one

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municipality; previously the limits applied per building.

For tax purposes, private room letting was regulated more strictly throughout Italy by the last Budget Act with effect from 1 January 2026: from the **third let property** onwards the activity qualifies as commercial (previously only from the fifth property). The resulting income is therefore no longer subject to taxation as private letting income, where applicable with the option of the substitute tax ("cedolare secca") of 21% or 26%, but must be determined and taxed as business income. In addition, for short-term letting of at least three apartments, registration with the commercial register is required. As a reminder, the rules on short-term letting as they have applied since 1 January 2026:

- Anyone using only one apartment for short-term letting in the tax period may apply the substitute tax at a rate of 21%.
- Anyone using two apartments for short-term letting in the tax period may apply the substitute tax at 21% to only one apartment (to be designated in the tax return) and the substitute tax at 26% to the other.
- Anyone using three apartments for short-term letting in the tax period must register a commercial activity and may, where applicable, opt for the flat-rate scheme ("regime forfettario").

Professional profile of the private accommodation provider in South Tyrol:

And now professional requirements apply in South Tyrol as well. With the above-mentioned decree of 10 April 2026, South Tyrol is seeking to establish a professional profile for private accommodation providers with binding framework conditions. In future, carrying on the activity will require at least one of the following qualifications:

- relevant training in the tourism or hospitality sector,
- professional competence under the hospitality trade regulations, or
- successful completion of a specialist course.

The course provided for comprises at least 80 hours and imparts practical knowledge, in particular in the following areas:

- guest care and quality standards,
- legal principles,
- business management and profitability,
- digital marketing and current market trends.

The course must also satisfy certain formal requirements: at least 50% of the teaching units must be completed in person; in addition, attendance of at least 90% of the scheduled teaching units and passing a final examination are required. In terms of content, the course must in particular cover the following areas: reception and accommodation, legal and business fundamentals, event management and guest care, regional products and economic cycles, marketing and furnishings, the history, culture and geography of South Tyrol, and digitalisation and guest care. For practical implementation, a structured course is offered at provincial level, initially in particular by the Association of Private Landlords of South Tyrol.

Transitional rule:
Persons who submitted the certified notification of commencement of activity for the private letting of guest rooms or furnished holiday apartments before the new criteria were approved are obliged to provide evidence of their professional qualification within two years of the entry into force of Provincial Act No. 6 of 17 June 2025. A transitional period therefore applies to this group of persons; the qualification must be obtained within that period.

It has to be criticised that even this reform has not succeeded in harmonising the provincial rules on private room letting with the nationally regulated short-term rental agreements (“locazioni brevi”), for which in part different requirements apply. That will continue to be a source of objections under tax and administrative law in future.

As always, we are happy to provide further information and documentation.

Kind regards
Josef Vieider