Dear European cities and partners,

Last month, Nathan Blecharczyk, Airbnb co-founder and chief strategy officer, wrote to you to restate our commitment to being good partners to you and cities across Europe, following a judgement at the Court of Justice of the European Union (CJEU).

In recent weeks, we also shared details on our ambition to be the first truly 21st century company that serves all stakeholders. Among many values and goals, this work includes us identifying communities as a key stakeholder of Airbnb, along with a commitment to strengthening the communities we serve.

Today, I want to follow-up and share some tangible next steps we are taking to build on these commitments, including some early thoughts on how we think EU law - specifically the Digital Services Act - can best serve everyone.

While these steps are designed to build trust and strengthen our collaboration with cities, they are just the beginning and this is not an exhaustive list of our efforts in this area. Our commitment to cities is long-term and ongoing and while as a company we are not perfect, we are always learning and we will keep moving forward with this important work.

Transparency

We want cities to have the information they need to regulate home sharing effectively, which is why we have always shared information on our impact in cities. Moving forward, we want to build on this work and in the coming weeks, we will launch a partnership to provide cities with independently published data on the presence and impact of short term rentals in cities across Europe. We believe that this data will be a vital resource for governments at all levels as they consider the impact of our platform and how effective regulation should work. We plan to share more information on this work shortly.

Tax

We want to work together to help make tax simple for everyone, ensuring that it's easy for hosts and guests to pay their fair share and that cities receive this important financial resource. This work is delivering great benefits here in Europe and in the last 12 months alone, more than 10 new tax agreements came into force across Europe. We are continuing this work and in the first few weeks of 2020, we have remitted more than €80 million in tourist tax for 2019 in France

and Italy alone, and we are currently engaged in further conversations with more than 20 governments at all levels across Europe on how we can collaborate on tax. We have also introduced tax guides to help users understand and follow any income tax obligations.

Trust

We want Airbnb to be the most trusted accommodation platform in the world. While we recognise the inherent challenge in this ambition, over the past 2 years our investment in trust and safety has outpaced our revenue growth, and we have committed an additional $150 million to this work.

Globally, we have announced a series of measures to build trust on Airbnb, including banning party houses and sharing that we are working to review 100% of our listings and hosts by the end of the year, with an objective of verifying all listings.

Here in Europe, we are busy furthering this mission by collaborating with cities on measures that address local challenges and make communities stronger. In Amsterdam, for example, we have launched a public consultation on measures to tackle noise and nuisance, and in Edinburgh are piloting noise detector devices in collaboration with Minut.

We want to expand this work and collaborate with you on measures that will have a positive impact in your city. If you have an idea, concern or topic that you wish to discuss, please reach out to me or a member of my team.

Action at EU Level

With a new Commission now in place, a review of the laws that underpin electronic commerce in the EU is now underway. We want to work with everyone to ensure that the proposed 'Digital Services Act' serves all stakeholders and enables the benefits of a strong digital single market for everyone. While our thinking on this topic is still in its early stages and we have much still to do, we are clear that we support calls for a single European oversight body for digital services, for three main reasons:

- **Trusted guidance -** Regulating digital services is complex, especially those whose online services affect the offline world. Over recent years, however, much has been learned about this diverse sector and how to

regulate it effectively, using the right combination of EU, national and local solutions. We believe that an EU regulator for digital services can collate and share these learnings to help inform and guide digital platforms, and support the development of sound regulations at all levels to ensure they work for everyone and are compatible with EU rules.

- **Consistency -** The EU Commission has stated that it wants to achieve a more joined-up and less fragmented approach to regulating digital services in Europe. As well as providing timely and informed guidance for digital platforms and governments at all levels, we believe that an EU regulator can help ensure a more stable, predictable and consistent approach to operations and regulations in Europe.

- **Mediating disputes -** Rulings such as the recent CJEU case concerning Airbnb and French real estate law have clarified things for governments and platforms, but there is much more to do. Over the last few years, governments have updated their rules and platforms such as Airbnb have developed innovative new ways to partner with governments to serve all stakeholders. But that journey has been long, sometimes confusing, and often costly. As well as providing guidance and driving greater regulatory consistency, we believe that a single regulator could play a crucial role in mediating talks between government and industry stakeholders when the right path forward is unclear or disputed.

This work is just the beginning and we want to continue our collaboration and move forward in partnership to ensure our platform and community help to make communities across Europe stronger.

Yours sincerely,

Chris Lehane

Senior Vice-President of Global Policy and Communications