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Pembroke vacation rental checklist

Giles County, Virginia | Rules checked November 7, 2026

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We found no short-term rental rules for Pembroke. Stays owe 5.3% sales tax + the county's 5% lodging tax (ask); Airbnb collects these on its bookings.

> We checked a web search for Pembroke's short-term rental and zoning rules in November 2026 and found no short-term rental rules. Confirm with the Town of Pembroke before you list.

Licensing steps

COMMONWEALTH OF VIRGINIA

- [ ] **Know who pays the tax**
  When a platform like Airbnb books the stay, it collects and pays the state sales tax and the local lodging tax for you. If guests pay you directly, register with Virginia Tax for sales tax and with your county or city for the transient occupancy tax.
  Register a business with Virginia Tax: https://www.tax.virginia.gov/registering-new-business
- [ ] **Register with your locality if it has a registry**
  Many counties and cities require short-term rental hosts to register every year. Registration is a simple filing (your name, each address, and the owner's permission if you lease the home), but listing an unregistered rental can cost up to $500 per violation.
- [ ] **Check your zoning**
  Counties and cities keep their power to decide where short-term rentals are allowed and whether you need a zoning or use permit. HOA and condo rules still apply on top. Pick your area for the local rules.

GILES COUNTY, VIRGINIA

- [ ] **Ask about zoning**
  Ask Giles County's planning or zoning office whether your district allows a short-term rental and whether you need a permit or to register. Check your HOA rules too.
- [ ] **Taxes on each stay**
  Stays under 90 days owe 5.3% sales tax, and stays under 30 days also owe the local transient occupancy tax. Airbnb collects both on its bookings. If guests pay you directly, file sales tax with Virginia Tax. Giles County's lodging tax is 5%; Pearisburg charges 5%, Narrows 4%, and Rich Creek 5% in town. For direct bookings, ask the Commissioner of the Revenue how to file.

TOWN OF PEMBROKE

- [ ] **Taxes on each stay**
  Stays under 90 days owe 5.3% sales tax, and stays under 30 days also owe the local transient occupancy tax. Airbnb collects both on its bookings. If guests pay you directly, file sales tax with Virginia Tax. Virginia Tax lists no town lodging tax for Pembroke, so the county's 5% likely applies. Ask the Giles County Commissioner of the Revenue.
- [ ] **Ask about zoning**
  Ask the Town of Pembroke whether zoning allows a short-term rental at your address, and whether you need to register or get a business license. Check your HOA rules too.

Official sources

Virginia Tax: Guidelines for sales tax on accommodations (P.D. 21-116)-
. https://tax.virginia.gov/laws-rules-decisions/rulings-tax-commissioner/21-116

Virginia General Assembly: Short-term rental registries (Va. Code § 15.2-983). https://law.lis.virginia.gov/vacode/15.2-983/

Virginia Tax: Virginia Locality Transient Occupancy Rate Chart (as of July 1, 2025)-
. https://www.tax.virginia.gov/sites/default/files/inline-files/transient-occupancy-tax-rate-chart_18.xlsx