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*Andalusian business guides*

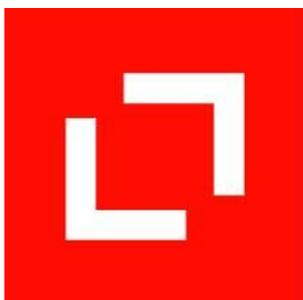
## Operating a tourism rental in Andalucía.

For a free consultation and advice on getting started with your tourism rental, contact us for a no obligation chat

The information contained within this guide is for informative purposes only and does not constitute individual or group legal advice. You are advised to take personalised legal advice before taking any decisions.



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## Who should read this guide

This guide is aimed at property owners who wish to rent out their properties or homes for short term holiday lets in the region of Andalucía which are subject to Andalusian decree 28/2016 of the 2<sup>nd</sup> of February (Decreto 28/2016 de 2 de Febrero de las viviendas con fines turísticos).

Under this decree, holiday lets are considered to be properties located in a residential area which offer, in exchange for a fee, a habitual letting service for tourists. The service must additionally be advertised in some fashion, either through a letting agency, online web service, printed advert or similar.

Rental properties can be:

- **Letting of homes.** The property is let in its entirety and its maximum capacity is limited to 15 people.
- **Letting of rooms.** Individual rooms are let and the property owner must reside within the home. Its maximum capacity is limited to 6 people.

In either case, no more than four people may be assigned to each room. The decree is also applicable to urban homes which are used for AirBnB or other such online letting services.

Check to see if you're exempt from this decree...

If your property falls into any of the following categories, your rental property is exempt from this particular decree (although you may be expected to follow a different law):

- Lettings without any economic consideration.
- A let for more than two months to the same person (in which case the home is considered to be a long term rental property under the LAU).
- A rental property sited in a rural area (which has a different regulation).
- If the same proprietor owns three or more homes in the same block, or within a close radius, they are considered to be a tourism block of apartment and are regulated under a decree called the Decreto de apartamentos turísticos.



*Renting your home out can be profitable, but must be done legally!*



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## What are the requirements for my holiday let?

The requirements are not onerous and are specified under Article 6 of the decree:

- ✓ Properties must have a **first occupation licence** (licencia de primera ocupación), and comply with the minimum standard of **technical and quality requirements**.
- ✓ All rooms must have **direct ventilation** to the exterior (or interior patio), and a system to darken windows (such as Venetian blinds or curtains).
- ✓ Properties must be fully furnished and come equipped with all **white goods and furniture** ready for their immediate use.
- ✓ When the property is let between May and September, **air conditioning** must be fitted. When the home is let between October and April, **heating** must be fitted.
- ✓ A **first aid box** must be provided.
- ✓ The property should offer **tourism information** about the surrounding zone – places to dine, entertainment venues, areas of interest, local markets, etc.
- ✓ All homes must have a **claims and complaints book** (Hojas de Quejas y Reclamaciones) along with a clearly placed sign advising clients of their consumer rights.
- ✓ The home must be **fully cleaned** before clients arrive and after they depart.
- ✓ The home must come equipped with **linen, cutlery, tableware and kitchenware** according to the nature of the home and the let. A full set of spares should also be available.
- ✓ All clients must be given a telephone number to call if they have any **doubts or queries** about the home or use of its equipment.
- ✓ All white goods and electric equipment should come with an **instruction manual** explaining its use.
- ✓ A **list of rules** should be on display explaining the correct use of the installations, admission of pets, restrictions on smokers, etc.
- ✓ Any rules on the **use of community installations** should be clearly displayed.

**Cervantes Alarcón Consulting** can arrange all paperwork for you including the claims and complaints book as part of our set-up process for your new business.

Remember that you also have to take visitors identifications and supply them to the Guardia Civil on the day of arrival. We can set-up this service for you.

Contact us for a free no obligation consultation on how to get up and running!

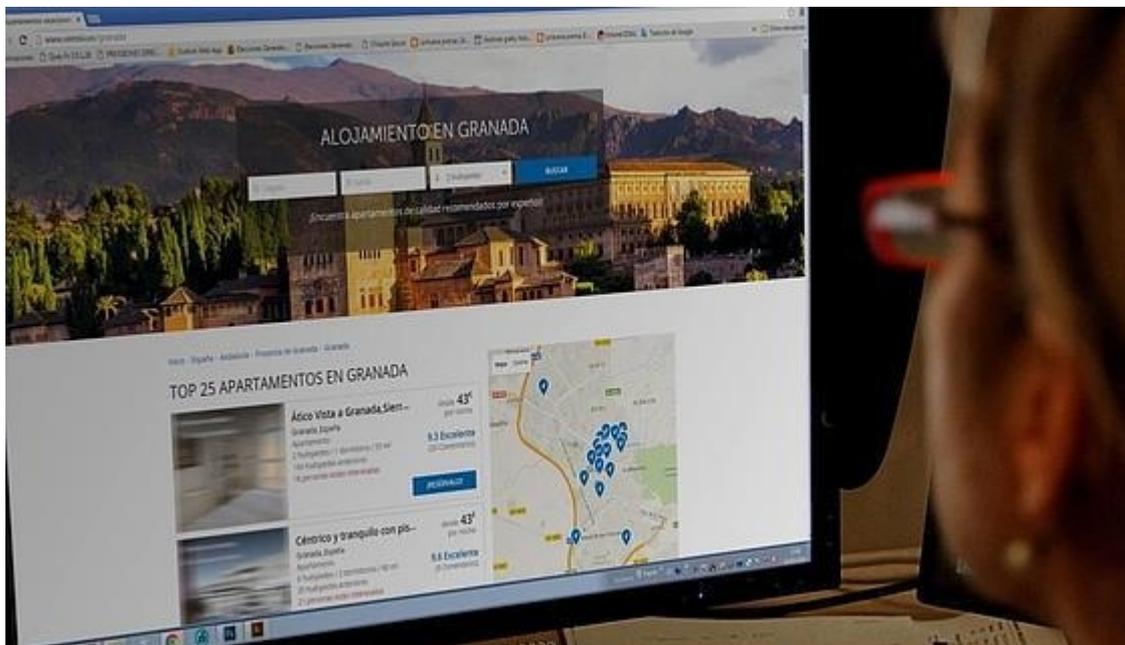


## How do I register my rental home?

The property must be inscribed into the Andalusian Tourism Registrar (RTA) before advertising the home. The regional government does not charge for inscription but requires the following information before inscription can take place:

- A **declaration of responsibility** must be completed and filed. This is in effect a form specifying the responsible parties, the characteristics of the home, the type of let offered and other statutory information.
- The home can then be **inscribed** into the RTA, located at your nearest regional ministry of tourism offices or online.
- Once the inscription has been accepted you will be given a **unique inscription code** which must be displayed on all advertising.
- You should expect an **unannounced inspection** by the ministry's inspectors at some point in the future. Inspectors have the quality of an agent of the law and their instructions must be complied with.

**Cervantes Alarcón Consulting** can arrange all paperwork for you and obtain the RTA inscription code as part of our set-up process for your new business. Contact us for a free no obligation consultation on how to get up and running!



Holiday lets must be inscribed into the RTA before operating.

**Operators of illegal holiday lets face sanctions of up to €150,000**



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## How do I arrange my taxes?

The correct licensing of your property is only the start of your adventure. The Tax Office (Hacienda) is currently running a campaign (2016/2017) to oversee the tax returns of the operators of tourism rentals.

There are two different ways to organise your fiscal situation which can be summed up as a **professional** or **amateur**. You should carefully study your particular tax situation before commencing operations to decide which route to take. Contact Cervantes Alarcon for a free no-obligation consultation on how to get up and running!

The **amateur route** consists of letting your property and declaring the income and expenses on your annual income tax declaration (Renta). This would suit an individual or joint home-owner who is interested in occasionally renting out their second home when they are not using it, without it being their main source of income.

If taking this route, you must understand that you have to separate your Renta into two different periods of time:

- a) The periods of time when the home is let. You declare all income earned during this period, along with all deductible expenses connected to the let, but only in proportion to the number of days the home is let for.
- b) The periods of time when the home is not let. Hacienda supposes the home reverts to your own use and you must pay whatever taxes are payable on a second home during this period.

**Tip!** Ensure that your rental contracts are properly drawn up, as you will be required to substantiate your deductions. For example, the contract should clearly lay out who is responsible for paying community fees, utilities and council tax during lets in order to allow you to deduce the proportional amount of these expenses.

**Tip!** If the property is owned jointly, and you file separate tax returns, each person will need to declare their proportional amount of income and expense on their Renta.

**Tip!** If you are a non-resident in Spain you should take this route and declare on your non-resident annual tax, which we can arrange for you.

The **professional route** consists of becoming self-employed (autónomo) or creating a limited company or civil responsibility company. This would suit any property owner or owners who are planning to let out their property full-time, or who has more than one rental property, or whose principal income is from the letting of property.

If taking this route, you should carefully study your expected income and expenses to decide whether to become an autónomo or create a limited company. If planning to invest in property to rent, you may wish to protect and exploit the property by purchasing them in the name of your company. Contact us for a free, no obligation consultation on which route is best for you to take, **before you make a decision**.



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## About the author of this document

**Maria Luisa Cervantes** is an economist and licensed accountant who specialises in non-resident and tourism matters.

Cervantes Alarcón Consulting offers a full range of services including but not limited to:

### Personal services

- NIE, residency permits and work permits
- Vehicle imports and re-plating
- Income tax for residents and non-residents
- Inheritance and wills
- Self employment book-keeping and taxation

### Company services

- Company incorporation including advice on the best route to take
- Company accountancy and wage services
- Tourism based ventures

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