

Renting out

Since 8 August 2024, every registration for holiday letting starts with a favourable report from the town hall.



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HURDLES BEFORE THE FIRST GUEST

3

REGISTRATION, THEN RENEWAL

5 years

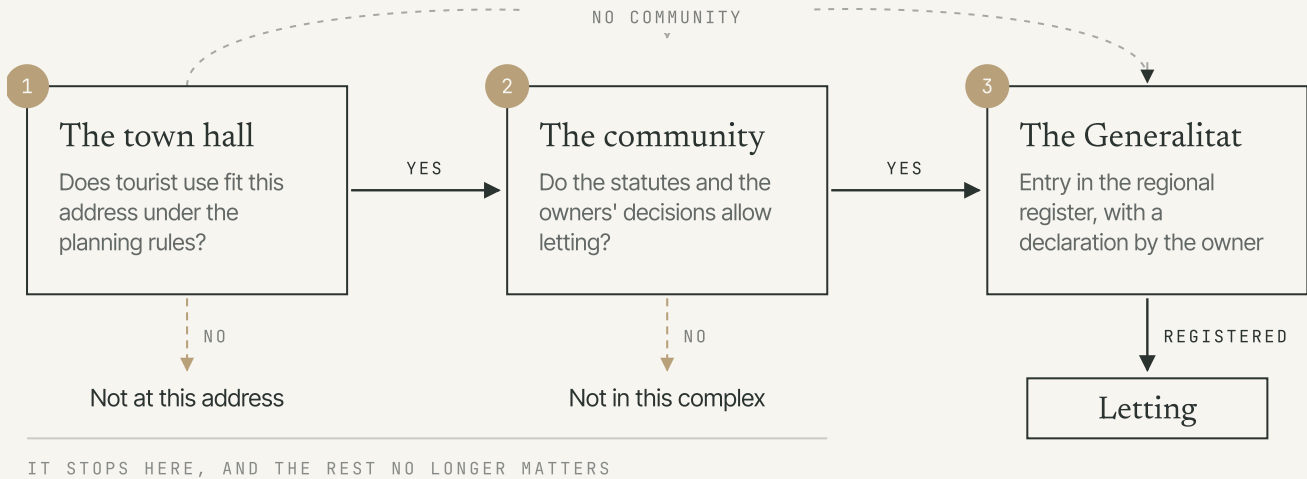
TAX ON RENT, NON-RESIDENT

19% or 24%

About letting a home to holidaymakers in the Comunitat Valenciana, and the tax on it if you do not live in Spain. Letting to a single tenant for a longer period falls outside this guide.

3 hurdles, and the town hall comes first

Whether you may let to holidaymakers is not yours to decide. Three parties have to say yes, and a no from the first makes the other two irrelevant.



1 The town hall Issues the report on planning compatibility. No favourable report, no registration. On top of that, the town hall can have its own restrictions.	2 The community Only for an apartment or a home in a complex. The community of owners can restrict holiday letting, even where the town hall allows it.	3 The Generalitat The regional government registers the home. You apply online and declare that the home meets the requirements.
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WHAT COUNTS AS HOLIDAY LETTING

NO	THE RULE	WHAT THAT MEANS
1	The whole home, never a single room	Letting rooms in a registered holiday home is banned, and that is the most serious category of offence
2	At most 10 days in a row to the same tenant	Let for longer to the same tenant and it is not holiday letting but ordinary or seasonal letting, with its own rules
3	The cadastral reference goes with it	It appears in the declaration to the Generalitat, and it belongs in the rental contract itself

THE ORDER IS NOT OPTIONAL

Start with the registration and only then go to the town hall, and you do the work twice. Or you find out too late that it cannot be done at that address. Start at the town hall.

WHAT A SELLER SAYS

"It comes with a rental licence" is not proof. A registration can be checked, and that should happen before the purchase is final.

A shared pool, a shared decision

In an urbanisation you own your own home and share ownership of the rest. The owners' meeting decides about the shared parts, and it can restrict holiday letting.



NO	PART	OWNED BY	WHAT IT MEANS FOR LETTING
1	Your own home	You	Gets registered, but falls under the rules of the community
2	Shared pool and garden	All owners together	Guests use what all owners maintain together
3	Entrance and gate	All owners together	Who comes and goes affects everyone

ASK FOR THIS BEFORE YOU MAKE AN OFFER

The statutes, the minutes of recent years, and whether a proposal on holiday letting is on the agenda. When you register, you declare that the deed of division, the statutes or a decision do not prohibit tourist use.

A VILLA WITH NO COMMUNITY

If the home stands on its own, this hurdle does not apply. If the home is in an urbanisation, check whether there is a community with rules of its own.

What the home must have

You register the home yourself, with a declaration to the Generalitat that it meets every requirement. The regulations set out what those requirements are.



THE REQUIREMENTS, AND WHAT EACH ONE INVOLVES

NO	WHAT	WHAT IT INVOLVES
1	Occupancy	A first or second occupation licence, or the equivalent document under the regulations
2	Favourable town hall report	On planning compatibility for tourist use, issued by the town hall for that address
3	Unique cadastral reference	One reference that matches the physical, economic and legal reality
4	Liability insurance	Public liability insurance or an equivalent guarantee, on the terms set by the regulations
5	Energy certificate	For the home itself
6	Declaration about the community	That the deed of division, the statutes or a decision do not prohibit tourist use
7	Minimum facilities	Cooling and heating, internet, a washing machine, wardrobe space in every bedroom, a telephone number answered 24 hours a day and a reception service. Handing over keys through a key safe in the street is not allowed

A FAVOURABLE REPORT IS NOT A LICENCE

The report says that tourist use at that location fits the planning rules. You still need any licences the town hall asks for on top of it.

DIFFERENT IN EVERY TOWN

Town halls may set their own restrictions and a cap on the number of holiday homes per building, area or zone. We check what applies at each address.

NEW OWNER, NEW DECLARATION

A registration does not pass to the buyer by itself. The buyer files a new declaration, with a new town hall report.

Advertising, fines and tax

Once the home is registered, three things follow: what every advert has to say, what an offence costs, and what you pay in Spain on the rent.

IN EVERY ADVERT

The registration number and the exact location belong in every advert, on any channel. Leave either one out and it is a serious offence.

THE PORTAL TOO

The regulations make the party that places the advert jointly and severally liable. A booking portal or an estate agency site faces the same proceedings.



FINE BY CATEGORY • ALONGSIDE THE FINE THE LETTING CAN BE SHUT DOWN

WHAT YOU HAVE TO DO AFTER THAT

NO	OBLIGATION	WHAT IT INVOLVES
1	Guest registration	Your guests' details go to the authorities, as they do for any accommodation
2	House rules	A document setting out the rules of the complex, the use of the facilities and the policy on pets. The guest accepts it before arrival
3	Renew in time	In the month before the 5 years run out, with a new town hall report

TAX ON THE RENT IF YOU DO NOT LIVE IN SPAIN

WHERE YOU LIVE	WHAT YOU ARE TAXED ON	RATE	PER €1,000 TAXABLE
European Union, Iceland, Norway or Liechtenstein	The rent less the costs that relate directly to the Spanish letting	19%	€190
All other countries	The gross rent, with no deduction of costs	24%	€240

You need to be able to show the link between a cost and the Spanish rent. The last column is our own worked example at that rate, not a figure from the tax authority.

WHAT WE DELIBERATELY LEAVE OUT

No rental prices, no occupancy rates and no returns. They depend on the home, the location and the season. Anyone who quotes them is making a forecast.

EMPTY, OR YOUR OWN USE

Then a different annual return applies: guide 07 (After the keys). The taxes on the purchase are in guide 02 (What it costs).

If letting is part of your plan

Then whether it is allowed at this address is a condition, not a detail. You can find that out before the purchase is final.

NO	WHAT YOU FIND OUT	WHY
1	Ask the town hall whether tourist use fits this address	Without a favourable report there is no registration
2	Read the community's statutes and minutes	A complex can restrict letting, even where the town hall allows it
3	Check an existing registration and its date	After 5 years you renew with a new declaration. On a sale, the buyer does it again
4	Run the numbers on the purchase without rental income	If they only work with letting, your plan depends on a registration you do not have yet

Letting in your plan?

Send us the address. When you buy, we check whether tourist use fits that location and whether the papers are in order. We do not handle the letting itself.

[Book a call](#)

CALL

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TOPIC	SOURCE
What a holiday home is, and the 10 days	Ley 15/2018, art. 65, as amended by Decreto-ley 9/2024 · retrieved 17 September 2026
Requirements for the home, the town hall report, the facilities and the application	Decreto 10/2021, art. 23 and art. 47 bis and the annex on minimum facilities · sede.gva.es, procedure 19207
Registration number and location in adverts	Ley 15/2018, art. 19.1.b and Decreto 10/2021, art. 33.2
Fines, categories and the cap per building or zone	Ley 15/2018, art. 64 bis and art. 91 to 94
Tax and deductible costs	Real Decreto Legislativo 5/2004, art. 24 and 25 · Agencia Tributaria

General information, not legal or tax advice. The rules on holiday letting have changed several times in recent years; check the current position with the town hall and the Generalitat before you commit to anything.

THE TREE GUIDES SERIES

01 Buying in Spain	02 What it costs	03 The building survey	04 Renovation and permits	05 Buying a plot and building on it
06 The papers that must be right	07 After the keys	08 Inheritance and wills	09 Renting out	10 Mortgages for non-residents