

# Short-Term Rentals in Andalucía – 2025 Owner's Guide



## At-a-Glance Checklist (Before You Host)

1. Confirm the activity: Your letting is marketed on tourism channels (e.g., portals, agency websites) and is short-term for holiday/temporary stays (not a primary residence lease).
2. Check what you have:
  - A habitation/first-occupancy licence (licencia de primera ocupación o equivalente).
  - If you rent multiple units in one building under one holder, confirm whether you fall under Apartamentos Turísticos rather than VFT.
3. Community of Owners: Review community statutes and meeting minutes for any rules affecting tourist rentals; obtain a written certificate if required by your municipality.
4. Register the dwelling in the Registro de Turismo de Andalucía (RTA) by filing a declaración responsable; obtain your registration code (e.g., VFT/MA/00000).
5. Fit out the property to the required standard (climate control, furnishings, information for users, complaints forms, etc.).
6. Police guest registration: Enrol with the Hospederías system and register all guests aged 16+ on arrival; retain signed traveller cards.
7. Display and advertise correctly: Include the RTA code in all listings and provide transparent pricing and house rules.



8. Tax set-up: Determine your tax status (resident vs non-resident; with or without hotel-type services) and set a filing calendar.
9. Insurance & safety: Maintain civil-liability cover; provide safety kit and house instructions; manage noise and neighbour relations.

## What Counts as a Short-Term Tourist Let (VFT)

- In Andalucía, Viviendas con Fines Turísticos (VFT) are dwellings offered or marketed on tourism channels for short stays.
- Not VFT:
  - Long-term housing leases (primary residence) under the national LAU.
  - Seasonal/temporary contracts where the stay is not for tourist/leisure use (e.g., study, work relocation) and not marketed as tourist lodging.
  - Rural accommodation regulated separately (e.g., viviendas/casas rurales).
  - Apartamentos Turísticos (separate regional category) when a single holder operates several units in the same building or complex as tourist apartments.
- VFT may be entire home or by room when the owner resides in the dwelling during guest stays (subject to capacity and coexistence rules).

---

**Tip: Keep a digital House Folder with all documents in multiple languages and share it with guests before arrival.**

---

## Registration & Notices (RTA)

- File a declaración responsable with the Registro de Turismo de Andalucía (RTA) for each dwelling to obtain your VFT registration code.
- Use the code in all advertisements and contracts.
- Keep a copy of the filed declaration and registration documents at the property (digital or printed) together with the habitation licence.
- Maintain a 24/7 contact number for guests and neighbours as part of coexistence management.
- Keep an up-to-date complaints and claims system (Hojas de Quejas y Reclamaciones, physical and/or digital as applicable).

## Minimum Property Standards (Core Requirements)

Your dwelling must be habitable, clean and fit for immediate use, and must provide at least:

- Climate control appropriate to the season in bedrooms and living areas (cooling for summer, heating for winter) via fixed systems.
- Furnishings and equipment fit for full occupancy: seating, storage, lighting, blinds/curtains, bedding and bed linen, towels, and basic cleaning kit.
- Kitchen equipped for the number of guests (hob, fridge, cookware, utensils, crockery, glassware) or, if no kitchen is provided, clear indication of services offered.
- First-aid kit and safety information (emergency numbers, closest health centre, evacuation/lock-off instructions, appliance manuals).
- Information for users: RTA code, house rules, Wi-Fi details, waste collection schedule, contact number, and any building/community rules (quiet hours, pool/gym use, pets, smoking).
- Capacity consistent with the habitation licence and room sizes; cots/extra beds only if permitted and safe.

## Police Registration of Travellers (Mandatory)

- National reporting (RD 933/2021): Accommodation providers must report expanded traveller data through the Interior Ministry's SES.Hospedajes platform. Keep your property and operator data current and submit guest records within the legal deadlines. Maintain data securely and for the required retention period.

---

**Tip: Keep a digital House Folder with all documents in multiple languages and share it with guests before arrival.**

---



- Police traveller log: In addition, enrol as an establishment and collect and verify identity of all guests aged 16+ at check-in; have them sign the traveller entry form ("parte de viajeros") and report electronically on time (Guardia Civil/Policia Nacional, según proceda).
- Data protection: Provide an information notice to guests and implement GDPR-compliant retention and access controls.

---

**Tip: Automate pre-check-in to collect IDs securely before arrival and speed up on-site verification.**

---

## Community of Owners & Coexistence (2025 Rules)

From 3 April 2025 (national LPH reform):

- Prior HOA approval is mandatory for NEW tourist rentals. Any owner who wishes to carry out the activity defined in LAU art. 5.e (short-term, tourist-regulated letting of an entire dwelling) must obtain the express prior approval of the Community of Owners.
- Voting threshold: agreements to approve, limit, condition or prohibit tourist rentals require a 3/5 double majority (owners and quotas of participation).
- Cost surcharge: Communities may adopt a special quota or up to +20% increase in common expenses for the dwelling engaged in tourist rental. No retroactive effect for past periods.
- Enforcement: The President can formally require immediate cessation of unapproved tourist activity and initiate legal action if ignored.
- Grandfathering: If the activity was already being carried out before 3 April 2025 under the applicable tourism rules (e.g., registered in the RTA), the owner may continue subject to those sector conditions and deadlines. New restrictions apply prospectively.

## Statutes & registration in Andalucía

- A dwelling cannot be registered as VUT/VFT if the title or statutes expressly prohibit tourist use.
- Always request a certificate of statutes/resolutions before investing or applying for registration. File meeting minutes when HOA approval is granted.

## Good-neighbour policy

- Publish house rules (quiet hours, use of communal areas, pets, smoking).
- Name a local contact for incidents; consider privacy-respecting noise sensors.

## 7) Municipal (City/Town) Rules (Andalucía 2024–2025)

- Municipal limits allowed: Councils in Andalucía may set objective limits (by building / zone / periods / density / floor level) on tourist housing and require activity start declarations or compatibility reports.
- Urban-planning compatibility: Where there is no specific local regulation, current planning instruments apply to decide if tourist use is compatible. Town Halls must balance tourist use with primary-residence needs and overall urban equilibrium.
- Practical step: Before marketing, request a municipal certificate (compatibility or no-impediment) and confirm any local caps, buffer zones, or moratoria.



## Advertising & Contracts

- Always show your RTA code in listings and marketing.
- Prices must be complete and transparent (total rent, cleaning, optional extras, taxes where applicable, and deposit). State check-in/out times and cancellation terms.
- Receipts: Issue a receipt/justificante showing, at minimum, the operator's details, RTA code, guest identity, number of occupants, and dates of stay.

### Recommended documents:

- Short-term lodging contract with guest details, dates, price, deposit/damages, house rules, and emergency contact.
- Inventory & condition report with date-stamped photos/video attached as an annex.
- Data-protection notice for guest records and police reporting.



## Taxes – How Your Rental Income Is Taxed

### A) If you do not provide hotel-type services (typical VFT)

- VAT (IVA): Not charged to guests. Tourist letting without hotel-like services is VAT-exempt.
- Income tax:
  - Spanish tax residents (IRPF): Declare net rental income as real-estate capital income in the annual IRPF return (Modelo 100). Deduct proportionate

expenses for the rented days (IBI, community fees, insurance, utilities you pay, maintenance/repairs, platform fees, professional fees, and building depreciation). The 60% reduction does not apply to tourist rentals.

- Non-residents (IRNR):
  - EU/EEA residents: taxed at 19% on net income (deductible expenses pro-rated by days actually rented), filed using Modelo 210 (usually quarterly; annual grouped filing may be allowed per AEAT instructions).
  - Non-EU/EEA residents: taxed at 24% on gross income (no expense deduction), filed on Modelo 210.

### If you do provide hotel-type services

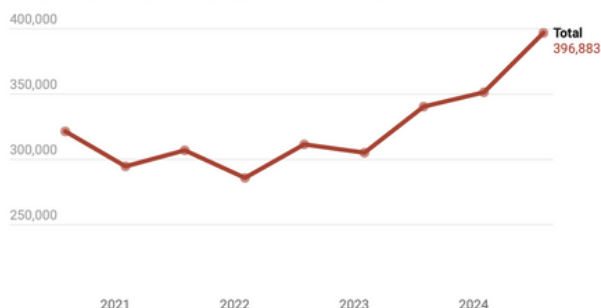
- Services like regular cleaning during the stay, change of linens, reception/concierge, catering/breakfast, or similar convert the activity into an economic activity.
- VAT (IVA): Lodging services are generally subject to 10% VAT charged to guests (Modelo 303 quarterly + 390annual).
- Income tax: Declare income as business income (IRPF) or non-resident business income (IRNR). You may need to register in the census (036/037), keep books, and file VAT returns.

Other taxes/fees to budget: local IBI (property tax), waste collection fees, community charges, insurance, and platform/agency commissions.

Andalucía does not have a regional tourist tax as of August 2025, though some cities in Spain do—check your destination city when advertising outside Andalucía.

### Trends in the number of TUHs in Spain

Yearly data (February and August) from the statistical publications.



## Compliance Calendar

### Before first booking

- RTA registration (declaración responsable) and municipal filings (if any).
- Police Hospederías enrolment and data-protection set-up.
- Insurance, safety kit, house folder, and complaint system in place.

### Each booking

- Verify identity, collect traveller forms, report to police on time.
- Provide contract, house rules, inventory; collect and return deposit per terms.

### Quarterly/Annual

- File IRPF/IRNR and, if applicable, VAT returns; keep accounting records and invoices for the statutory period.
- Review municipal/regional updates; renew any city registrations where required.

## Sanctions (Overview)

- Regional tourism and municipal authorities can sanction unregistered activity, missing guest registration, false advertising, lack of minimum standards, or failure to display the RTA code.
- Penalties escalate by severity and recurrence and may include fines and temporary closure. Keep documentation ready for inspection.

## Frequently Asked Questions

### Can my community ban tourist rentals?

Communities can approve rules affecting use and coexistence and, in some cases, modify statutes to restrict tourist activity. This area is technical—obtain a legal review of your building’s statutes and resolutions.

### Can I rent just one room?

Yes, where the owner resides on site and other requirements are met. Capacity and coexistence rules still apply.

### Is there a minimum or maximum stay?

Follow the definition of tourist lodging and any municipal limits where they exist. Avoid contracts that resemble primary-residence leases.

### Do I need a physical sign?

Follow municipal rules on signage (if any). Your RTA code must always appear in advertising and guest documentation.

### What if I receive noise complaints?

Act immediately, update house rules, consider privacy-respecting noise sensors, and keep incident logs.

## Document Pack (What to Keep on File)

- RTA registration & habitation licence.
- Municipal filings/compatibility reports (if required).
- Guest contracts, invoices/receipts, inventory & condition annexes.
- Traveller forms and police reporting confirmations.
- Complaints book (and records of responses).
- Insurance policy and incident logs.
- Accounting records, tax filings, and adviser correspondence.

## Contact Enquiries

For all property enquiries  
please contact

Alina Nouaimh

+34 600 689 749

[alina@justrealestate.es](mailto:alina@justrealestate.es)

## Research Enquiries

For all research enquiries  
please contact

James Evans

+34 643 390 376

[james@justrealestate.es](mailto:james@justrealestate.es)



---

This report has been prepared for informational purposes only and does not constitute financial, legal, or investment advice. While every effort has been made to ensure the accuracy of the information provided, JUST Real Estate makes no guarantees or warranties, expressed or implied, about the completeness, reliability, or suitability of the data, analysis, or opinions contained herein. Market conditions are subject to change, and past performance is not indicative of future results. Readers are encouraged to conduct their own research and consult with qualified professionals before making any financial or real estate investment decisions. JUST Real Estate accepts no liability for any loss or damage resulting from reliance on the information in this report. Any reproduction, distribution, or unauthorised use of this material is strictly prohibited without prior written consent.