

CHECKLIST

Checklist of day-to-day obligations for a tourist home

Calendar of obligations for a tourist home already operating in Andalusia: what to do for each booking, each month, each year and when something changes, with the rule behind each one.

Reviewed on 6 October 2026 · Applies to: Andalusia (regional law)

Once the home is registered, the obligations repeat at a fixed rhythm: some **with every booking** (guest registration, the document on arrival), others **every year** (the income tax return or form 210) and others **only when something changes** (places, holder, periods). This list sorts them by frequency and separates what a rule requires from what is good practice.

If a manager listed as holder of the operation runs it, they do much of this, but it is worth knowing what has to be done and checking that it is done.

Compulsory = required by a rule (which one is stated). Recommended = good practice. Depends on your case = only if the situation applies.

1. Always up to date

Done once and kept up.

- ☐ Register with SES.Hospedajes as holder, with a digital certificate or Cl@ve and the home's code. **COMPULSORY**
Royal Decree 933/2021. It is done once. If a manager is listed as holder of the operation, they register.
- ☐ Put the registration code in all advertising: Booking, Airbnb, Vrbo, your website and social media. **COMPULSORY**
The Junta fines advertising without identification. Since 20/05/2026, Regulation (EU) 2024/1028 also obliges platforms to ask for it and display it.
- ☐ Keep the official hojas de quejas y reclamaciones (complaint forms) on paper, and the sign announcing them. **COMPULSORY**
Model in Annex I of the Junta's Decree 82/2022, free from Consumo Responde. A link on the website is not enough.
- ☐ Leave tourist information on the area, the owners' association's rules of coexistence and whether pets or smoking are allowed. **COMPULSORY**
Required by the Andalusian tourism rules: transport, services, leisure, beaches and restricted-use areas. Check every distance on the map.
- ☐ If the owners' association has an evacuation plan, put it on the door of the home. **DEPENDS ON YOUR CASE**
Decree 28/2016, art. 6.2.d.
- ☐ Tell guests whether you belong to the Sistema Arbitral de Consumo (Consumer Arbitration System). **COMPULSORY**
Decree 28/2016, art. 6.2.f. Joining is not mandatory; saying so is.

2. With every booking

- ☐ Collect the details of each guest over 14 and of the booking. **COMPULSORY**
Royal Decree 933/2021: name, ID document, nationality, date of birth, address, contact and relationship to minors; dates, number of people and payment details.
- ☐ Report each booking (and its cancellation) in SES.Hospedajes within 24 hours and, within 24 hours of check-in, the travellers' details. **COMPULSORY**
RD 933/2021, art. 6.3. Not reporting is serious: €601 to €30,000 (Organic Law 4/2015, arts. 36.20 and 39.1). Wrong or late, minor: €100 to €600 (art. 37.9).
- ☐ Do not ask for or keep a photo or copy of the ID card or passport. **RECOMMENDED**
The Spanish Data Protection Agency considers asking for it or keeping it excessive.
- ☐ On arrival, give the guest a contract-style document and have them sign it. **COMPULSORY**
Decree 28/2016, art. 7.1: holder, registration code, number of people, dates, total price and contact phone. Keep the copy for a year (art. 7.3).

- ☐ Give a payment receipt, whether or not there is an invoice. **COMPULSORY**
Decree 28/2016, art. 6.2.e: holder, home and code, guest, number of people, dates, price and payment date. It can go in the document signed on arrival.
- ☐ Issue an invoice if the guest is a company, a self-employed professional or a public body, or if they ask for it for a tax right. **DEPENDS ON YOUR CASE**
Invoicing Regulation, art. 2.2. Exempt, with the wording «art. 20.Uno.23º de la Ley 37/1992» (VAT Act). Keep it for four years (art. 19).
- ☐ If you provide hotel services, always issue an invoice, with 10 % VAT. **DEPENDS ON YOUR CASE**
Cleaning or linen changes during the stay, breakfasts, reception. Cleaning at check-in and check-out does not count as a hotel service.
- ☐ Do not accommodate or advertise more people than the registered places. **COMPULSORY**
It can be a serious offence (Law 13/2011, arts. 71.11 and 71.20), with a fine of €2,001 to €18,000 (art. 78.2).
- ☐ If a guest asks for a complaint form, hand it over and reply in writing within ten working days.
DEPENDS ON YOUR CASE
Email to the address they put on the form is fine. Only after that can they take it to Consumer Affairs.

3. Every month or quarter

What has a deadline within the month, and the order the annual return will later require.

- ☐ Before the 16th of the following month, issue any pending invoices to companies or professionals.
DEPENDS ON YOUR CASE
Invoicing Regulation, art. 11. For other guests, at the time of the transaction.
- ☐ Keep the commission invoices from the platforms and the manager. **RECOMMENDED**
The platform invoices its commission with 21 % VAT. They are deductible expenses in proportion to the days rented.
- ☐ Record the days rented, empty and of own use. **RECOMMENDED**
You need them for imputed income and to split expenses. The Tax Agency cross-checks them with the days the platforms report.
- ☐ If you live outside Spain, do not file form 210 every quarter: that option no longer exists. **DEPENDS ON YOUR CASE**
From 2024 income onwards, the year is grouped into one return or one is filed for each payment received (Order HFP/1338/2023).

4. Every year

- ☐ If you live in Spain, declare the flat's income and expenses in your income tax return. **COMPULSORY**
Law 35/2006 on personal income tax (IRPF), income from real estate capital. Gross income, including cleaning and before commission; expenses in proportion to days rented.
- ☐ Also declare imputed income for the days the flat was not rented. **COMPULSORY**
Law 35/2006 on IRPF, art. 85: 11 % or 2 % of the cadastral value, prorated by days. Days of own use count as empty.
- ☐ Check in your draft return the data sent by Booking, Airbnb and the other platforms. **RECOMMENDED**
They report it in January (form 238): net amount paid, commissions separately, and days. It often has to be moved by hand to the property's section.
- ☐ If you live outside Spain, file form 210 for the income from 1 to 20 April of the following year. **DEPENDS ON YOUR CASE**
Income for 2026 onwards (Order HAC/623/2026); 1 to 15 April if you pay by direct debit. EU, Iceland and Norway: 19 % on the net; others: 24 % on the gross.
- ☐ If you live abroad, also file form 210 for imputed income, from 1 April to 31 December of the following year.
DEPENDS ON YOUR CASE
For income for 2026 onwards.
- ☐ If you are resident in the EU and deduct expenses, have your country's tax residence certificate valid for that tax year. **DEPENDS ON YOUR CASE**
- ☐ Pay the waste charge and the IBI (property tax), and check that the waste bill reflects the real category and places. **RECOMMENDED**
Each town hall sets the waste charge, and in several municipalities tourist homes pay their own or a non-domestic rate. Both are deductible expenses.
- ☐ If your operating periods do not repeat every year, notify next year's periods before 1 January.
DEPENDS ON YOUR CASE
The Junta warns that otherwise you are exposed to penalty or cancellation procedures. Notification form (procedure 7267).
- ☐ Keep the travellers' data for three years from check-out and delete it afterwards. **DEPENDS ON YOUR CASE**
RD 933/2021, art. 5.3. Hosts acting «on a non-professional basis» are exempt from keeping it (art. 5.4), but the term is not defined: if in doubt, keep it.

5. When something changes

Each change has its own procedure with the Junta. All are free and online, with a digital certificate.

- ☐ To increase or reduce places or bedrooms, file a new responsible declaration (procedure 6631). **COMPULSORY**
Decree 143/2014, art. 14.1, and Decree 28/2016, art. 4.2. Box «Modificación de las bases de la inscripción». The rules give 15 days: file it before advertising.
- ☐ Change the capacity on all platforms as soon as you file the modification. **RECOMMENDED**
If you reduce places, the same day. Advertising more places than registered can be misleading advertising.
- ☐ If the holder changes (sale, inheritance, manager coming in or leaving), the new one notifies it before the change. **COMPULSORY**
Decree 143/2014, art. 6.2.b. Procedure 7267, ticking «Titularidad» (holder). The home's code does not change.
- ☐ To change the operating periods, notify it before the new period begins and tick all of them. **COMPULSORY**
Procedure 7267. The new notification replaces all previous ones. Marketing outside the periods is clandestine activity (Decree 28/2016, art. 3.1).
- ☐ If you change manager, hand over access to SES.Hospedajes and make clear who reports the guests from that day. **RECOMMENDED**
A manager listed as holder of the operation usually registers and reports the guests for the homes they manage.
- ☐ If increasing places requires building work, ask the town hall first. **DEPENDS ON YOUR CASE**
It is a separate municipal procedure: generally a responsible declaration (Law 7/2021, LISTA, art. 138.1.b) or a licence if there is a project. A sofa bed is not building work.

Guidance document based on our guides and official sources. It does not replace professional advice. Rules change: check the review date.

mipisoturisticico.app/en/downloads/checklist-day-to-day-obligations · Reviewed on 6 October 2026

Sources

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