

CHECKLIST

Checklist for pausing, deregistering or selling a tourist home

What to do in Andalusia to close for a few months, deregister or sell a tourist home: operating periods, notification to the Junta, listings, bookings, guests and the tax office.

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

First of all, decide what you want: **pause for a few months** (you change the operating periods, without deregistering), **give it up altogether** (notification of cessation, which is final) or **sell** (if the buyer keeps the tourist use, change of holder; if not, cessation). Choosing the wrong procedure is expensive: cessation cannot be undone.

In all three cases, the first thing is to look at the bookings already confirmed. More detail in [Can I use the flat myself or close it for a few months?](#) and in [Deregistering the licence](#).

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

1. Choose the right procedure

- ☐ If you only want to pause for a few months or use the flat yourself, do not deregister: change the operating periods. **RECOMMENDED**
Cessation is final. Coming back requires a new responsible declaration under the requirements in force at that time.
- ☐ If you stop renting to tourists altogether, notify cessation: just stopping advertising is not enough. **COMPULSORY**
Decree 28/2016, art. 3.1: in the declared periods the home must be offered. Without an actual offer, the Junta can cancel the registration (art. 9.2).
- ☐ If you sell and the buyer is going to keep the tourist use, do not request cessation: it is a change of holder. **RECOMMENDED**
Cessation cancels the registration for good. The buyer notifies the change and the home's code is kept.
- ☐ Before signing a residential lease of one year or more, deregister the home. **DEPENDS ON YOUR CASE**
The Junta does not allow a home to be registered and let as a residence under a contract of one year or more.
- ☐ Before ceasing, think about what you lose if you ever want to come back.
Homes registered before April 2025 do not need the owners' association's three-fifths agreement; if they deregister and register again, they do.

2. Pausing for a few months: the operating periods

Notification form to the Registro de Turismo (Tourism Register) (procedure 7267), with a digital certificate. It is free.

- ☐ Look at the confirmed bookings on all platforms for the dates you want to close. **RECOMMENDED**
- ☐ Declare the new periods so that the bookings you already have fall inside them. **COMPULSORY**
Decree 28/2016, art. 3.1: marketing outside the periods is clandestine activity. If you have guests until 12 November, the period runs until the 12th.
- ☐ File the notification before the new period begins. **COMPULSORY**
The Junta asks for it to be done «siempre con carácter previo» (always in advance) (the Junta's FAQ).
- ☐ Tick all the periods in which you want to operate, not just the one that changes.
The new notification replaces all previous ones: if you only tick what changes, you erase the rest.
- ☐ If you do not tick that they 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.
- ☐ Close the calendar on Booking, Airbnb and the rest for those dates on the same day. **COMPULSORY**
Decree 28/2016, art. 3.1. A listing that can be booked in a month outside the period counts as marketing outside the period.

- ☐ Outside the period, if you let it by the month, it must be more than two months in a row to the same tenant and less than a year. **DEPENDS ON YOUR CASE**
Anything shorter that is advertised on a platform counts as tourist. A contract of one year or more is incompatible with being registered.

3. Deregistering: cessation

- ☐ Close the calendar to new bookings on all platforms. **RECOMMENDED**
- ☐ Honour the bookings you already have and notify cessation once the last guest has left. **RECOMMENDED**
- ☐ If you have to cancel any, work out the cost first.
Airbnb: 10, 25 or 50 % depending on notice. Booking: you request the cancellation and the guest accepts it. Direct: 30 % with less than 10 days' notice (Decree 28/2016, art. 8.3).
- ☐ File the notification (procedure 7267) ticking «Cese definitivo» (final cessation) and the registration number.
With the holder's digital certificate, at the Junta's virtual office. There is no fee. The VFT/VUT code is cancelled.
- ☐ If the holder of the operation is your manager, they file the cessation, or the change of holder to you is notified first. **DEPENDS ON YOUR CASE**
- ☐ Hide or deactivate the listings; on Airbnb they cannot be deleted while bookings remain. **RECOMMENDED**
Hiding the listing prevents new bookings, but you still have to receive guests who already have confirmed bookings.

4. Selling the home

The bookings are your contracts, not the buyer's. Whatever is agreed goes in writing in the arras (deposit contract) and in the deed.

- ☐ Show the buyer the confirmed bookings and attach the list to the contract: channel, dates, amount and what has already been paid. **RECOMMENDED**
The buyer is only bound by your bookings if they take them on (art. 1257 of the Civil Code).
- ☐ Agree which ones the buyer takes on, which you honour until handover and how the money is adjusted. **RECOMMENDED**
If Booking pays the buyer for bookings you sold, or you were paid by Airbnb for stays the buyer will host, it has to be offset.
- ☐ Agree who pays if a booking has to be cancelled and who is liable if a guest complains. **RECOMMENDED**
- ☐ If the buyer keeps the tourist use, they must notify the change of holder before handover. **COMPULSORY**
Decree 143/2014, art. 6.2.b. Procedure 7267, ticking «Titularidad» (holder), with the same registration number and the updated nota simple. The code does not change.
- ☐ Booking: agree who starts the property transfer and on what date. **DEPENDS ON YOUR CASE**
Only the current holder can start it. Future bookings and payouts Booking issues afterwards pass to the buyer, who is liable for previous obligations.
- ☐ Airbnb: bookings are not transferred; honour them yourself or through someone on your behalf. **DEPENDS ON YOUR CASE**
Accounts and bookings are not transferred to another host. The buyer starts their listing from scratch.
- ☐ If there is a manager, decide how your contract with them ends. **DEPENDS ON YOUR CASE**
The contract is yours, not the buyer's: the buyer decides whether or not to keep that manager.
- ☐ Have to hand what the buyer will check: active registration, holder, association agreement and the flat's requirements. **RECOMMENDED**
They will look at the Registro de Turismo de Andalucía search tool, the association's minutes and the by-laws.
- ☐ If you live outside Spain, expect the buyer to withhold 3 % of the price on account of your gain. **DEPENDS ON YOUR CASE**

5. Guests and the tax office

- ☐ Report the last guests in SES.Hospedajes within 24 hours of their check-in. **COMPULSORY**
Royal Decree 933/2021. It is an obligation for every stay, including the last ones before closing.
- ☐ Keep the travellers' data for three years from the last 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 (art. 5.4), but the term is not defined: if in doubt, keep it. Store it securely.

- ☐ Declare the year's income up to closure or sale: in your income tax return or, if you live abroad, with form 210. **COMPULSORY**
Booking, Airbnb and the rest report to the Tax Agency each year what they have paid you (form 238) and it appears in your draft return.
- ☐ Declare imputed income for the days the flat is closed or you use it yourself. **COMPULSORY**
Law 35/2006 on personal income tax (IRPF), art. 85. The year's expenses are split between rented and non-rented days.
- ☐ Keep a calendar of rented days, closed days and days of own use. **RECOMMENDED**
- ☐ If you stop renting, notify the town hall so you go back to the domestic waste charge. **DEPENDS ON YOUR CASE**
Each town hall sets the charge. In Torremolinos, Fuengirola and Málaga city tourist homes have a different rate from the domestic one.

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

mipisoturistico.app/en/downloads/checklist-deregistering-or-selling · Reviewed on 6 October 2026

Sources

- Junta de Andalucía: FAQ on tourist dwellings (final cessation, other use outside the periods, buying a registered home) (in Spanish) – <https://www.juntadeandalucia.es/organismos/turismojusticiadesregulacionyadministracionlocal/areas/turismo/registro-turismo/establecimientos-servicios/paginas/faq-viviendas-turismo.html>
- Junta de Andalucía: FAQ for homes already registered (periods before 1 January; the notification replaces previous ones) (in Spanish) – https://www.juntadeandalucia.es/sites/default/files/inline-files/2024/10/FAQ_viviendas%20V4%20ya%20inscritas-2.pdf
- Junta de Andalucía: procedure sheet 7267, Comunicación al Registro de Turismo de Andalucía (in Spanish) – <https://www.juntadeandalucia.es/servicios/sede/tramites/procedimientos/detalle/7267.html>
- Decree 28/2016 on tourist dwellings, consolidated text (Junta): arts. 3.1, 8.3 and 9.2 (in Spanish) – <https://www.juntadeandalucia.es/sites/default/files/inline-files/2025/04/Decreto%2028-2016%20de%202%20de%20febrero%20de%20las%20viviendas%20de%20uso%20turistico.pdf>
- Decree 143/2014 on the Andalusian Tourism Register, consolidated text (Junta): art. 6.2.b (in Spanish) – <https://www.juntadeandalucia.es/sites/default/files/inline-files/2023/06/Decreto%20143-2014%2C%20de%2021%20de%20octubre%20registro%20de%20turismo%20de%20andalucia.pdf>
- Civil Code, consolidated text (BOE): arts. 1255 and 1257 (in Spanish) – <https://www.boe.es/buscar/act.php?id=BOE-A-1889-4763>
- Airbnb: Host Cancellation Policy (in Spanish) – <https://www.airbnb.es/help/article/990>
- Airbnb: hide or delete your listing (confirmed bookings must be honoured) (in Spanish) – <https://www.airbnb.es/help/article/476>
- Airbnb: merge accounts or transfer them to someone else (bookings are not transferred) (in Spanish) – <https://www.airbnb.es/help/article/1431>
- Booking.com Partner Help: what to do when your property changes ownership – <https://partner.booking.com/en-gb/help/registration-getting-started/partnership/what-do-when-your-property-changes-ownership>
- Booking.com Partner Help: handling reservation cancellations – <https://partner.booking.com/en-gb/help/reservations/manage-reservations/handling-reservation-cancellations>
- Royal Decree 933/2021 on document registration for accommodation activities (BOE) (in Spanish) – <https://www.boe.es/buscar/act.php?id=BOE-A-2021-17461>
- Law 35/2006 on personal income tax (IRPF), consolidated text (BOE): art. 85 (in Spanish) – <https://www.boe.es/buscar/act.php?id=BOE-A-2006-20764>
- Tax Agency: form 238 (DAC7), frequently asked questions (in Spanish) – <https://sede.agenciatributaria.gob.es/Sede/todas-gestiones/impuestos-tasas/declaraciones-informativas/modelo-238-declaracion-informacion-parte-operadores-plataformas/preguntas-frecuentes/cuestiones-generales.html>
- Tax Agency: Non-Resident Income Tax, income from property (in Spanish) – <https://sede.agenciatributaria.gob.es/Sede/no-residentes/impuesto-renta-no-residentes/sin-establecimiento-permanente/rentas-obtenidas-espana.html>