

CHECKLIST

Checklist if you have inherited a flat: what to put in order before deciding

What needs to be in order when you inherit a flat before deciding whether to rent it to tourists, let it long term or sell it: inheritance, heirs, licence and the tax office.

Reviewed on 6 October 2026 · Applies to: all of Spain (national law)

The first thing when you inherit a flat is not deciding what to do with it: it is **getting the inheritance in order**. Without the inheritance accepted, its taxes settled and registered, you cannot apply for the tourist licence or sign anything. And if there are several heirs, the decision has to be **everyone's**.

The civil law and tax points apply throughout Spain; the tourist licence points are designed for Andalusia. The three options, with figures, in I have inherited a flat.

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

1. The inheritance, in order

Without this you cannot apply for the licence or sign with a manager or a tenant.

- ☐ Sign the deed of acceptance of the inheritance.
- ☐ Settle Inheritance Tax and the municipal plusvalía (tax on the increase in land value).
In Andalusia, Inheritance Tax has generous allowances for children and spouses.
- ☐ Register the flat in the Registro de la Propiedad (Land Registry) in the heirs' names.
The Junta asks for an updated nota simple (Land Registry extract) for the tourist licence.
- ☐ Put the electricity, water and gas in the name of one of the heirs. **RECOMMENDED**
It seems obvious and it gets forgotten.
- ☐ Check the owners' association: fees up to date, pending special levies and what the by-laws say about tourist use. **RECOMMENDED**

2. If there are several heirs

This is the most common case and the one that causes most problems.

- ☐ Agree in writing: who runs the flat, how it is shared and what happens if one of you wants to sell or use it. **RECOMMENDED**
A written agreement between all of you is what keeps you out of court.
- ☐ Appoint one of you as representative before the manager and the Junta, with a power of attorney or written authorisation. **RECOMMENDED**
- ☐ Open a joint account for income and expenses, with a clear split. **RECOMMENDED**
- ☐ To rent to tourists in Andalusia, you need the signature of all the heirs. **COMPULSORY**
If a third party operates it, they need the title from all the owners (Decree 28/2016, art. 3.2). If you operate it yourselves, the Junta asks for a shared ownership annex signed by each of you.
- ☐ If one of you does not want to, half is not enough to override them.
Decisions are made by majority of shares (art. 398 of the Civil Code) and half is not a majority (Directorate General for Legal Certainty, 15/07/2021). That leaves agreement, the courts or division.
- ☐ If nobody buys the other's share, the way out is to sell and split the price.
Nobody is obliged to remain in co-ownership and a flat cannot be divided (arts. 400 and 404 of the Civil Code).
- ☐ If the inheritance leaves a usufruct, read the will: the usufructuary can let without the bare owners' signature. **DEPENDS ON YOUR CASE**
Art. 480 of the Civil Code, unless the title creating the usufruct says otherwise (art. 470). Anything they contract ends with the usufruct.

3. If the flat already had a tourist licence (Andalusia)

- ☐ Do not request cessation of the registration: it is kept by notifying the change of holder. **RECOMMENDED**
Cessation cancels the registration for good; coming back requires a new declaration under the requirements in force at that time.
- ☐ Notify the change of holder with the Junta's notification form (procedure 7267). **COMPULSORY**
Decree 143/2014, art. 6.2.b. The new holder files it with a digital certificate. The home's code does not change and it can still be rented while it is processed.
- ☐ Confirm with the Junta what documents they ask for in an inheritance. **RECOMMENDED**
The Junta explains the procedure for a purchase (with an updated nota simple), but does not detail it for an inheritance. Phone: 900 10 15 70.
- ☐ If there were confirmed bookings, list them: they pass to the heirs. **DEPENDS ON YOUR CASE**
Heirs succeed the deceased in their rights and obligations (arts. 659 and 661 of the Civil Code). Cancelling them has a cost.
- ☐ If there was a manager, talk to them as soon as possible to decide who looks after those bookings. **DEPENDS ON YOUR CASE**
Their contract ends with the owner's death (art. 1732), but they must finish what has already begun if delay would be harmful (art. 1718).
- ☐ If the listings were in the deceased's name, write to Booking and Airbnb support. **DEPENDS ON YOUR CASE**
Neither has a help article for that case. Whatever is collected for those bookings forms part of the estate.

4. The tax office while the flat is empty

An empty flat is not free: besides association fees and IBI (property tax), it is taxed in your income tax return.

- ☐ Declare imputed income in your tax return for the days the flat is not rented. **COMPULSORY**
Law 35/2006 on personal income tax (IRPF), art. 85. Each heir, in their own IRPF. It is 1.1 % of the cadastral value (if revised in the last 10 years) or 2 %, prorated by days.
- ☐ Find the cadastral value on the IBI bill or at the Cadastre's electronic office.
- ☐ Also count as empty the days you use the flat yourselves.
For the tax office, own use is the same as leaving it empty. A furnished flat is not exempt for not being rented: only those under construction or unusable for planning reasons are.
- ☐ Keep a calendar of rented days, empty days and days of own use. **RECOMMENDED**
You need it for imputed income, to split expenses and to justify it if the tax office asks.
- ☐ If an heir lives outside Spain, they declare imputed income with form 210, once a year. **DEPENDS ON YOUR CASE**

5. Choosing the way forward

Three options: rent to tourists, let long term or sell.

- ☐ Do the sums for the three options with your flat and your area. **RECOMMENDED**
You can start with the [calculator](#) and check the real price of long-term lets on property portals.
- ☐ Tourist rental: you need the Junta licence, the owners' association's agreement, a flat that meets the requirements and someone to run it.
It brings in the most, but it is an activity: prices, messages, keys, cleaning and breakdowns. And it does not get the tax reduction for residential lets.
- ☐ Long term: bear in mind the income tax reduction if the flat is the tenant's main home.
IRPF generally reduces net income by 50 % (art. 23.2 of the IRPF Act). For tourist and seasonal lets that reduction does not exist.
- ☐ Long term: a residential tenancy lasts at least five years if the tenant wants.
Seven if the landlord is a company (Urban Leases Act, art. 9.1). While it lasts, you will not be able to use the flat.
- ☐ If you are thinking of selling, consider renting it to tourists in the meantime to cover costs.
A flat with an active licence and bookings often sells better than an empty one: the buyer sees a working business.
- ☐ With the home registered as a tourist home, do not sign a residential lease of one year or more. **DEPENDS ON YOUR CASE**
The Junta does not allow a home to be registered and let under such a contract. The registration must be cancelled first.

Sources

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- Law 29/1994 on Urban Leases, consolidated text (BOE): art. 9.1 (in Spanish) — <https://www.boe.es/buscar/act.php?id=BOE-A-1994-26003>