

With thanks to spain-holiday.com from where this information has been summarised ([link](#))

Any residential property that is rented out for periods of one month or less, and for which the owner cannot prove the purpose of the rental is not tourist use, is assumed to be a holiday rental activity and, as such, the laws relating to ETV holiday rental licences applies.

To rent out a residential property without submitting the “declaración responsable” or meeting the regulatory requirements as stipulated in the Decree 20/2015 or the Regulations will be considered a serious infraction of the laws. Fines can range from €20,000-40,000 so in our opinion it is not worth the risk of doing this without the correct paperwork. The good news is we can help you obtain the required paperwork.

What types of property can be rented out?

In theory any type of property can now be rented out, however in practice there are several restrictions. For the purposes of the Balearic Tourism Law, there are the following types of Tourist Housing Stays:

1. ETV365-Un: Tourist stays in single family homes

- Tourist stays in single-family homes (villas);
- The registration for a licence does not expire;
- They can be rented out all year round.

The single-family home is defined as: -

- having no other adjoining housing;
- it is the only property on the plot where it is located.
- Blocks of apartments are not considered single family homes
- Semi-detached dwellings “entre medianeras” (sharing a common wall) may be considered single family homes if they have their own plot
- Detached houses on a shared plot “pareada” (eg. Townhouse community) may be considered single family homes.

2. ETV365-Pluri: Tourist stays in multi-family dwellings.

- Tourist stays in multi-family dwellings (apartments);
- The registration for a licence expires after 5 years;
- They can be rented out all year round.

3. ETV60: Tourist stays in main residence properties (single-family and multi-family dwellings).

- Tourist stays in property where the owner is the main resident (registered in “empadronamiento”);
- The registration for a licence expires after 5 years;
- They can be rented out for 60 days in a year. – see more details below.

Are there restrictions on parts of the island where you can rent properties?

Yes – the zoning rules are quite complicated. Full details of the Balearic Government regulations can be found at this [link](#).

Below follows a brief summary of the different zones.

ZONE 1 (Z1) – Mature coastal areas

- Defined by their saturation level of tourism activity.
- Holiday rentals will only be permitted in main residence properties where the owner resides, in both villas (ETH60_UNI) and apartments (ETH60_PLURI), for a maximum period of 60 days per year, only in the months of July and August

ZONE 2 (Z2) – Other coastal areas

- Holiday rentals are permitted in both villas and apartments, throughout the entire year.
- Properties can be rented out for a maximum of 60 days per year.

ZONE 3 (Z3) – Inland areas with high levels of tourism activity

- Holiday rentals only permitted in main residence properties where the owner resides, in both villas (ETH60_UNI) and apartments (ETH60_PLURI), for a maximum period of 60 days per year, only in the months of July and August

ZONE 4 (Z4) – Other inland areas

- Areas that are not considered to be saturated with tourism activity.
- Holiday rentals are permitted in both villas and apartments, throughout the entire year.
- Properties can be rented out for a maximum of 60 days per year.

SRP – Protected Rustic Area (*Suelo Rustico Protegido*)

- These zone is protected.
- No new holiday rental licences are not being issues except in extraordinary circumstances outlined in the PIAT or PTI.

SRC – Other rustic areas (*Suelo Rustico Común*)

- Holiday rentals in villas are permitted, throughout the entire year
- Holiday rentals only permitted in main residence properties where the owner resides, with licences renewable every 5 years, for a maximum period of 60 days per year.

ZE – Exclusion Zone (*Zona de exclusión*)

- For environmental reasons and/or public safety, these areas are considered not suitable for holiday rentals.

What requirements does your home have to meet in order to be rented as a holiday home?

In order to apply for a holiday rental licence in Mallorca, the property must meet the following minimum requirements: -

1. Have a current certificate of occupancy (*cedula de habitabilidad*) or similar occupancy certificate issued for this purpose by the competent insular Administration.
 - The maximum number of *plazas* that can be sold are those allowed by the certificate of occupancy.
 - These homes cannot have extra beds.
2. Be located in one of the areas declared and provisionally delimited as suitable for holiday rental activity. That is, when there are available tourist plazas from the "Stock Exchange (*Bolsa*) of Holiday Rental Plazas, and when the property is located in a tourist zone declared suitable for tourist marketing.
3. Be at least 5 years old. During this period the use of the home must have been private residential.
4. Be free from sanctions. A home cannot be rented as a holiday let if a sanction has been imposed for "serious" or "very serious" infringement of the holiday rental licencing laws until such time that the sanction has been fulfilled and the legality of the property is restored.
5. Have the corresponding relevant energy certificate for the property.
 - As a general rule, they must meet certain energy efficiency requirements, which have to be developed by regulation.
 - In the absence of a regulation, the minimum qualifications will be the following:
 - o Rating F, for buildings constructed prior to 12/31/2007.
 - o Rating D, for buildings constructed after 01/01/2008.
6. Have water consumption control systems (meters or individual meters).
7. Have individual counters for other supplies such as electricity or gas.
8. Comply with applicable sustainability and accessibility regulations.
9. Not be or have been, residential housing, subject to the regime of official protection or assessed price (*precio tasado*).
10. Have minimum equipment of 1 bathroom for every 4 *plazas* (occupancy rate).
11. Other requirements established in [Annex 6 of Decree 20/2015](#).
12. [Quality plans](#) approved by regulation.
13. The houses are obliged to display, in a prominent and visible place, a plaque identifying the property as a holiday rental with the corresponding holiday rental licence number. In accordance with the specifications outlined in [Annex 1 of the Decree 20/2015](#).
14. Civil liability insurance that covers corporal and material damages suffered by the guests during their stay and also by the community of owners. For a minimum amount of 300,000 euros.
15. 24-hour contact telephone number, available to the guests and also the community of owners.
16. Comply with the obligations imposed in the Tourism Law of the Balearic Islands, established for all tourism companies.
17. Comply with all regulations that may be applicable, including tax, and the regulatory requirements for the exercise of the activity (business, labour if you hire personnel, and tax).
18. Display the holiday rental licence number in all marketing material for the property, including online marketing. The guest must also be notified of the registration number at the beginning of their stay.
19. Registration of tourists with the Police in accordance with the citizen security regulations.
20. Comply with the information, prices, advertising and reservations regime that regulate art. 86 and 87 of Decree 20/2015.

Are there different requirements if it is my main home?

Yes – and in this instance we cannot market the property for you. We can however manage the property for you under our standard management package – [click here for details](#).

If you want to rent your main home, you must take into account the following: -

1. The property owner (who resides in the property for the majority of the year) must market the property directly, and not via a 3rd party rental manager.
2. The property should be the main residence of the owner.
3. The property can be rented out for a maximum term of 60 days a year.
4. The home must be located in a tourist zone that expressly permits rentals of this type in that area, as stipulated by the corresponding Island Council or by the City of Palma, in accordance with the provisions of the Balearic Tourism Law.
5. The licence is granted for an initial period of 5 years. In order to renew the licence, you must prove that the property continues to be the principal residence of the owner.
6. The community of owners does not expressly prohibit the rental of properties for holiday lets in its bylaws.
7. The property must meet the same requirements and obligations that are established for stays in residential holiday rentals in article 50 of the Tourism Law, as outlined in the 20 points above.
8. You must provide the following services to guests?
 1. Periodic cleaning of the house, before the entry of new clients.
 2. Supply of bed linen, towels, and household goods in general.
 3. Maintenance of the property.
 4. Any other service that can be determined through the Quality Plan.

In the case of hiring personnel to carry out the services, the labour, social security and occupational risk prevention regulations must be complied with.

How many bathrooms must your holiday rental property have?

The property must have a minimum of one bathroom per every four guests.