



The 10 % IVA is back for December. What your 2027 prices say today decides who pays it.

On 2 October the Congreso threw out the decree that charged IVA on tourist lets of 30 nights or fewer. Four days later the government approved another with the same line and the same date, 1 December 2026. It still has to be validated, but for an owner already selling 2027 weeks the useful question is no longer whether it arrives, but who pays if it does.

OCTOBER 2026 · WRITTEN BY JENS GREG, WINGMAN IBIZA · SOURCE REPORTING: ÚLTIMA HORA, NEKANE DOMBLÁS, 7 OCTOBER 2026, AND EL DIARIO.ES, IÑIGO ADURIZ, 5 OCTOBER 2026

SHORT ON TIME? THE 60 SECOND SUMMARY

What happened. On 6 October the government approved Real Decreto-ley 29/2026 (BOE of 7 October, in force on the 8th). It again removes the IVA exemption from furnished lets of 30 nights or fewer and puts them at 10 % from 1 December 2026. On tax it is Real Decreto-ley 26/2026, which the Congreso repealed on 2 October, approved a second time. With parliament dissolved, it must be validated by the Diputación Permanente of the Congreso within 30 days.

What the rule actually does. From 1 December a furnished let stops being exempt where hotel-type services are provided or where it lasts 30 nights or fewer for the same tenant, the landlord's own habitual residence excepted, and is taxed at 10 %, alongside hospitality. The same decree again allows an IBI surcharge of up to 50, 100 or 150 %, but only inside a zona de mercado residencial tensionado.

What it means for an Ibiza villa. Villa stays are almost always one or two weeks, so nearly every booking a villa takes sits below the line. If the decree is validated, what is charged from December carries IVA, and a week agreed today with taxes included arrives 9 % smaller. The IBI does not move: the Balearics have no declared zona tensionada.

What to do about it. Write "plus applicable taxes" into your 2027 quotes, terms and contracts now. Review what you have already sold at a fixed price. Talk to your tax adviser before December about registering for IVA and about how deposits and payments taken before and after 1 December are treated. And watch the Diputación Permanente vote, due by about 6 November.

On 2 October this note said the 10 % IVA would not arrive in December. That was true on the day: the Congreso had thrown out Real Decreto-ley 26/2026 by 172 votes to 178. It also said the 30-night line would come back, because it was already drafted. It came back in four days.

On Tuesday 6 October, the day parliament was dissolved, the Council of Ministers approved the housing decrees again. Number 29/2026 restores the IVA rule with the same wording and the same date. The vote no longer depends on the plenary that threw it out, but on the Diputación Permanente, where the arithmetic is different.

WHAT THE GOVERNMENT APPROVED ON 6 OCTOBER

Real Decreto-ley 29/2026 of 6 October (BOE no. 249, 7 October, BOE-A-2026-20823) took effect on 8 October. Its article 7 again rewrites article 20.Uno.23.º of Ley 37/1992, the IVA law: a furnished let is no longer exempt where hotel-type services are provided or where it lasts no more than 30 nights for the same tenant, the landlord's own habitual residence excepted. It puts those lets in the reduced 10 % band of article 91.Uno.2.2.º, alongside hospitality, "con efectos desde el 1 de diciembre de 2026", with effect from 1 December 2026.

Article 8 restores the IBI surcharge of up to 50 % of the bill, 100 % for an owner of two or more tourist homes and 150 % for four or more, only inside a zona de mercado residencial tensionado. Article 20 requires adverts to carry the property's registration identifier, and article 3 ties platforms to the Ventanilla Única Digital and Regulation (EU) 2024/1028. According to Nekane Domblás in Última Hora, some 26.143 tourist homes in the Balearics are affected by the IVA change.



WHAT IS STILL MISSING: VALIDATION

A decree-law applies from publication, but the Congreso must validate it within 30 days or it lapses, under article 86 of the Constitution. With parliament dissolved, that vote falls to the Diputación Permanente, the standing committee, and the deadline is about 6 November. On Iñigo Aduriz's count in eldiario.es, the government bloc has 35 votes there against 34 for PP, Vox and Junts, and the PNV has said it will vote yes. The Balearic government is studying a challenge at the Tribunal Constitucional; its vice-president, Antoni Costa, called the manoeuvre a "fraude a la democracia".

1 Dec 2026 Date from which a furnished let of 30 nights or fewer is taxed at 10 %	35 / 34 Arithmetic in the Diputación Permanente per eldiario.es, with the PNV voting yes	9,1 % What a week agreed with taxes included loses if it is charged with IVA
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The Congreso decides whether the tax arrives. Your quote decides who pays it.

THE BALEARIC LAYER: WHY THE IBI STAYS STILL HERE

The IBI surcharge only exists inside a zona tensionada, and the Balearics have none. Eight municipalities in the islands asked to be declared one in May 2026 and the Govern refused, and its president, Marga Prohens, repeated on 1 October that she will not apply the housing law. For an Ibiza owner, the half of the decree that touches the IBI bill stays dormant. The IVA half needs no Balearic declaration: if the decree is validated, it applies across Spain.

WHAT IT MEANS FOR A VILLA

For a city flat that mixes month-long student lets with short breaks, the 30-night line splits the calendar in two. For an Ibiza villa it splits nothing: almost every stay is one or two weeks, so almost every booking sits below the line. No part of the year is spared.

An example in round numbers: a week sold at 10.000 euros with taxes included and charged with 10 % IVA leaves 9.090,91 euros. The same week sold at 10.000 euros plus applicable taxes leaves 10.000. And there is a second consequence: whoever charges IVA has to register, file quarterly returns and, in exchange, can deduct the IVA paid on the costs of that activity, such as cleaning, maintenance or the management commission.

THE DATE THAT MATTERS IS NOT THE BOOKING DATE

Under IVA rules the tax falls due when the service is provided or when payment is taken in advance, for the amount taken. A 2027 booking that collects a deposit in October and the balance in spring need not be treated the same way for both payments. It is a one-hour question for your tax adviser, and it is worth asking before 1 December, not after.



WHAT IT LEAVES AN OWNER WITH

Validation is uncertain, but your exposure is not. If your 2027 contracts state a final price, the IVA comes out of your margin; if they say plus applicable taxes, the booking pays it. That sentence costs the same whether the decree falls or passes, and only in the second case is it worth 9 % of every week sold.

HOW TO CHECK IT AGAINST YOUR OWN RECORD

Start with the calendar: count the last two years' stays by length and see what share is 30 nights or fewer. For a villa it will be nearly all of them. Then what is sold: take every 2027 booking already confirmed and note whether the price was agreed as final or with applicable taxes on top, and how much has been collected already and how much falls due after 1 December. Check the terms on your website and on each channel too. Whatever is sold without that sentence and paid after December is the exposed part of your year. It is the same habit we price our own calendar with: from our record, not from what each channel suggests.

KEY TAKEAWAYS

- Real Decreto-ley 29/2026 of 6 October (BOE-A-2026-20823) puts furnished lets of 30 nights or fewer per tenant at 10 % IVA from 1 December 2026, the landlord's habitual residence excepted.
- Real Decreto-ley 29/2026 restores the IVA rule of Real Decreto-ley 26/2026, which the Congreso repealed on 2 October 2026 by 172 votes to 178.
- With parliament dissolved on 6 October 2026, validation of Real Decreto-ley 29/2026 falls to the Diputación Permanente of the Congreso, with a deadline of about 6 November 2026; if it is not validated, it lapses.
- The IBI surcharge of up to 50, 100 or 150 % on tourist homes can only apply inside a declared zona de mercado residencial tensionado, and the Balearics have none.
- For an Ibiza villa, with stays of one or two weeks, the 30-night line catches nearly every booking: a week agreed at 10.000 euros with taxes included leaves 9.090,91 euros at 10 % IVA.
- Writing "plus applicable taxes" into 2027 holiday-let quotes and contracts passes the 10 % IVA to the booking if Real Decreto-ley 29/2026 is validated.

WHAT THIS NOTE DOES NOT COVER

It covers IVA and IBI on tourist lets after Real Decreto-ley 29/2026. It does not settle when IVA falls due on any particular booking, and it does not cover income tax, corporation tax, IVA on extra services, the Balearic tourist tax or the decree's other housing measures. The Diputación Permanente arithmetic comes from the press; the result of the vote is not yet known.

This note is our own research and our reading of the subject, published for educational purposes only. It is not legal or tax advice; it describes the rules as we understand them and names the papers that answer the question, it assesses no particular property, and reading it creates no professional relationship. Take what you find to your own abogado, tax adviser or administrador de fincas.



ABOUT THIS NOTE

Wingman Ibiza has managed and let villas on the island since 2014 and keeps its own booking and achieved-rate record going back a decade. Our calendar is priced directly from that record, not from what a channel suggests. We publish the method and not the figures: what a note like this shows is how a question is answered, not what our own numbers say.