Legalising the pool can be cheap. What the licence says afterwards is the expensive part.

The Balearic extraordinary legalisation lets an owner regularise time-barred works on rural land for a percentage of what they cost, and in Ibiza that percentage steps up in April 2027. But the licence of a legalised home forbids letting it to tourists, unless it was already legally marketed before 29 May 2024. That date decides everything else.

OCTOBER 2026 · WRITTEN BY **JENS GREG, WINGMAN IBIZA** · PRIMARY SOURCES: **LEY 7/2024**, SEVENTH ADDITIONAL AND FOURTH TRANSITIONAL PROVISIONS, AND THE **CONSELL D'EIVISSA AGREEMENT** (BOIB 41/2025) · SOURCE REPORTING: **ECONOMÍA DE MALLORCA**, 22 OCTOBER 2026, AND **LA VOZ DE IBIZA**, AGUSTÍN GIGANTE, 29 JUNE 2026

SHORT ON TIME? THE 60 SECOND SUMMARY

What happened. The seventh additional provision of the Balearic Ley 7/2024 opened a one-off extraordinary legalisation for buildings, structures, installations and uses on rural land (suelo rústico) whose planning breach is already time-barred. The Consell d'Eivissa switched it on by a plenary agreement of 28 March 2025 (BOIB 41, 3 April 2025), so in Ibiza the three-year window runs to April 2028. By the end of June 2026, Santa Eulària, Sant Josep and Sant Antoni had 543 applications between them.

What the rule actually does. The owner pays the fees and taxes of a new build plus a prestación on the coste de ejecución material: 10 % if the application is made in the first year, 12,5 % in the second and 15 % in the third, reduced by 50 % or 25 % on lower incomes. The application covers every irregular work on the plot, the town hall has six months to decide and silence counts as approval. The licence of a legalised home must forbid its use for tourist stays, and that ban is entered in the Registro de la Propiedad.

What it means for an Ibiza villa. The ban does not apply to homes legally marketed to tourists before 29 May 2024 while their registration stays in force, nor to a pool or annex linked to that home (fourth transitional provision). For that villa, the amnistía is a question of cost and timing. For a house without that title, legalising is a choice between a clean title deed and tourist letting.

What to do about it. Before asking an architect for a quote, check the date and the standing of your tourist registration. Have a técnico confirm which works are time-barred and value their coste de ejecución material. If you decide to apply, do it before the prestación moves from 12,5 % to 15 %, around 3 April 2027.

Plenty of Ibiza villas have something the title deed does not show: a pool from the nineties, an enclosed porch, a studio beside the house. For years that only mattered on the day of a sale. Since April 2025 there has been a way to put it right, and every month brings closer the date when it costs more.

The way in has a condition few people mention. The licence it produces forbids letting the home to tourists, and the ban is entered in the land registry. For an owner who lives from holiday lets, the question is not what legalising costs, but what date their tourist registration carries.

WHAT THE AMNISTÍA ALLOWS, AND WHAT IT DOES NOT

The seventh additional provision of Ley 7/2024, of 11 December (BOIB extraordinario 162, 13 December 2024), which grew out of Decreto ley 3/2024, allows an extraordinary legalisation of buildings, structures, installations and uses on suelo rústico where restoration of planning legality can no longer be required (paragraph 1). In plain terms: works that can no longer be ordered demolished because the action is time-barred. They are legalised without the general rural-land parameters, with the rights and duties of works done under licence. On protected rural land the owner must also prove the works were finished before they became prohibited.

It does not cover everything. Excluded are works subject to expropriation or demolition, works on public land or in coastal, road or water easements, illegal developments already mapped, prohibited uses other than a single-family home and, what matters here, any activity that needs plazas, quotas or other limited public rights (paragraph 5.c). Tourist letting is one of them: the amnistía legalises the building, it does not create plazas.

THE IBIZA CALENDAR

The provision only takes effect on an island once its consell insular adopts it by a plenary agreement published in the BOIB, and the three years run from that publication (paragraph 9). The Consell d'Eivissa plenary approved it on 28 March 2025 and the agreement appeared in BOIB 41 of 3 April 2025. That is why the Ibiza calendar is not Mallorca's: the first year ended around 3 April 2026, the second ends around 3 April 2027 and the window closes around 3 April 2028. Every application filed in time is processed under these rules, even if the decision comes later.

The prestación is worked out on the coste de ejecución material of what is legalised, at values on the date of application: 10 % in the first year, 12,5 % in the second and 15 % in the third (paragraph 3). It comes on top of the same fees and taxes a new build would pay. Income-tax payers whose average taxable base over the last four years is up to 33.000 euros filing individually (52.800 jointly) pay half, and up to 52.800 euros (84.480 jointly), 25 % less (paragraph 4).

12,5 %	15 %	29.5.2024
Prestación on the coste de ejecución material if you apply **before April 2027**	The same prestación in the **third year**, to April 2028	The date that decides whether a legalised home **can stay a tourist let**

> *The amnistía legalises the house. It does not legalise the holiday let, and often it closes it.*

THE CONDITION THAT DECIDES IT ALL

Paragraph 8 requires the decision granting an extraordinary legalisation licence for a dwelling to state expressly that it may not be used for the comercialización de estancias turísticas. That condition is entered in the Registro de la Propiedad within three months, and the registrar notifies the town hall. It is not a clause that stays in a drawer: it shows on the property's nota simple, where any buyer will see it.

The exception is in the fourth transitional provision. The ban does not apply to homes legally used for tourist stays before 29 May 2024 for as long as their registration stays in force. Nor does it apply where what is legalised is a structure or installation linked to that home on the same plot, such as a pool or an annex. Homes registered under the old Ley 2/2005 can carry on if they meet the quality accreditation system of Ley 8/2012 and give the Consell a certificate of soundness and safety within three months of the decision.

WHAT HAPPENS IN PRACTICE

The demand is real. According to La Voz de Ibiza (Agustín Gigante, 29 June 2026), Santa Eulària, Sant Josep and Sant Antoni had 543 applications between them, against 233 across all five municipalities in November 2025, with a rush before the prestación rose from 10 % to 12,5 %. Decisions are slower: 27 approved in Santa Eulària, 33 favourable in Sant Josep and 6 in Sant Antoni. The law gives six months to decide and, with no answer, the application counts as approved by positive silence, unless it fails the requirements.

Two details weigh on a villa. The application must cover every work and use outside planning on the same plot, either to legalise it or to demolish the part that can still be ordered restored (paragraph 2): you cannot legalise the pool and leave the studio for another day. And what is legalised is tied to the whole plot, which cannot be divided while the use continues (paragraph 7). The technical project must always include a wastewater system that meets the Plan Hidrológico.

WHAT IT LEAVES AN OWNER WITH

For a villa already legally let to tourists before 29 May 2024, with its registration in force, the amnistía is a decision about cost and timing: legalising the pool or the annex does not touch the letting, and applying before April 2027 costs 12,5 % of the coste de ejecución rather than 15 %. For any other house it is a choice between a clean title and tourist letting, with the choice entered in the land registry. The difference is settled by a date that is already in your papers.

HOW TO ANSWER IT FROM YOUR OWN PAPERS

Start with the tourist registration. Find the date of your DRIAT or earlier authorisation and check it is still in force: if the home was legally marketed to tourists before 29 May 2024, you are inside the exception; if not, you are not. Then order a nota simple and compare it with the house as it stands and with the catastro: every square metre missing from the deed is a candidate work.

With that list, an architect confirms which works are time-barred, which completion date can be proved and what their coste de ejecución material is. The sum then does itself. As an example, on 80.000 euros of coste de ejecución the prestación is 10.000 euros if you apply in the second year and 12.000 in the third, plus the fees and taxes of a new build. It is the same folder we open when a villa comes into our management: deed, nota simple, DRIAT and the house as it is.

KEY TAKEAWAYS

- The seventh additional provision of the Balearic Ley 7/2024 allows a one-off, three-year legalisation of works and uses on rural land whose planning breach is already time-barred, for a prestación on their coste de ejecución material.
- In Ibiza the window runs from the Consell d'Eivissa agreement published in BOIB 41 on 3 April 2025: the prestación is 12,5 % for applications made up to April 2027 and 15 % up to April 2028.
- Under paragraph 8 of that provision, the extraordinary legalisation licence of a dwelling must forbid its tourist marketing, and the ban is entered in the Registro de la Propiedad within three months.
- The fourth transitional provision of Ley 7/2024 exempts from that ban homes legally marketed to tourists before 29 May 2024, while their registration stays in force, and pools or annexes linked to them.
- The Balearic amnistía urbanística does not create tourist plazas: activities that need plazas are excluded from the procedure (paragraph 5.c of the seventh additional provision of Ley 7/2024).
- The application must cover every irregular work on the plot, the town hall has six months to decide with positive silence, and the provision is under challenge at the Tribunal Constitucional (appeal 1840-2025).

WHAT THIS GUIDE DOES NOT COVER

It deals with the extraordinary legalisation on rural land in Ibiza and its effect on tourist letting. It does not cover urban land, ordinary legalisation, buying plazas, tax, or conditions each town hall may have added by plenary agreement. The Tribunal Constitucional admitted an unconstitutionality appeal against the seventh additional and fourth transitional provisions on 10 June 2025, and we have found no ruling. The dates on which the percentage changes are approximate: confirm the last day with your town hall. It does not say that any particular home can be legalised.

This guide 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 GUIDE

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. When a villa comes into our management, we start with its papers: deed, nota simple and tourist registration. We publish the method, not the figures: what a guide like this shows is how a question is answered, not what our own numbers say.

Primary sources: Ley 7/2024, de 11 de diciembre, de medidas urgentes de simplificación y racionalización administrativas de las administraciones públicas de las Illes Balears (BOIB extraordinario 162, 13 December 2024; BOE-A-2025-720), seventh additional provision and fourth transitional provision; agreement of the plenary of the Consell Insular d'Eivissa of 28 March 2025 (BOIB 41, 3 April 2025); unconstitutionality appeal 1840-2025, admitted 10 June 2025. Source reporting: Economía de Mallorca, «La 'amnistía urbanística' de Baleares entra en su recta final: qué viviendas pueden legalizarse y cuánto cuesta», Redacción, 22 October 2026; La Voz de Ibiza, Agustín Gigante, «La amnistía urbanística dispara las solicitudes de legalización en Ibiza: más de 540 expedientes en trámite», 29 June 2026.