RESERVATUM

Information about the Model 179

If you are OWNER and you have a VACATION HOUSE IN MALLORCA, you should know that since January of 2019, all intermediary agencies or individuals that act as intermediaries that market a holiday home, are required to submit the MOD-179 to TAX OFFICE (Hacienda), as published in the BOE on May 30th of 2018 and if they do not present it, they are exposed to FINES ranging from 20 € for minor infractions, to 600.000 € for more serious infractions.

What data does the 179 model reflect?

In order to control the income of intermediation companies and owners who have a holiday home, model 179 requires comprehensive information:

Mandatory:

1. The Data of the Declarant, this means of the intermediary agency.

2. Identification of the owner or holders of the dwelling, of the holder of the right under which the dwelling is transferred (if it is different from the holder of the dwelling) and of the assignee persons or entities.

3. Identification of the property (complete address) with specification of the cadastral reference, in case they were assigned.

4. Assignment start date.

5. Number of days of enjoyment of housing for tourist purposes.

6. Amount received, where appropriate, by the transferor of the use of the home.

Optional:

7. Method (transfer, credit or debit card, cash or others).

8. Contract Number, where the declarant intermediate in the cession of the use of the house.

9. Operation Intermediation Date.

If you own a HOLIDAY HOME, you will also need to declare all your income from the holiday rental with your income tax return. To avoid mistakes we recommend that you compare your income data with those of your agency or recruitment agencies that market your holiday home.

From RESERVATUM we advise you to leave the COMMERCIALIZATION of your VACATION HOUSE in the hands of EXPERTS and to be managed by people or COMPANIES who are SPECIALIZED in the VACATION RENTAL, to avoid having to deal with the future problems with the tax authority and / or the other administrations, be it the Ministry of Tourism, if the documentation of the holiday home is incorrect or the OCU, if you have complaints from consumers were submitted.

You are the owner and are looking for professionals who specialize in vacation rentals to have your holiday home provided with the highest level of guarantees? Then you can contact us through our website in the owner section at Reservatum.com. You can also send us an e-mail at our email address info@reservatum.com or you can reach us via our office phone at 971 587 621.

Frequently asked questions:

- Am I as the owner obliged to submit the MOD-179?

No, those who are required to submit the MOD-179 are all intermediaries (vacation rental companies and individuals acting as intermediaries) who manage your vacation home.

- What happens if it doesn't show up?

If a person or company fails to file the model, although he is required to do so, they will face penalties that are met by the following statements.

For example, if the declaration is submitted after the deadline, with or without a requirement by the Tax Agency (Agencia Tributaria):

Minor offenses:
The fine is 20 € for each data, with a maximum of 20.000 € and a minimum of 300 €.

Serious offenses:
A more serious case is when the data that has been submitted isn’t right. In this case, the penalty for each data amounts to 200 €. Finally, if the declaration is not presented and the Treasury (Hacienda) sends a requirement, the infraction would have a fine that could reach 600.000 €.

- Who is the Assignor of the house?

The one who exploits the house and the one who must declare the rental income.

In many cases, the owners are not the ones who exploit the holiday homes rather it is another person who exploits and markets it. This is the case of many holiday rentals where the parents are the owners, but in fact, it is the children who manage the holiday home. In this specific case, the assignor would be the one who actually exploits the house, that is, the son, although the holder and real owner would be the parents.

- Model 179 - About dates and deadlines

The presentation of model 179 is quarterly, except for the 2018 reserves, which will be presented retroactively in January 2019.

The text of the BOE of 30 May 2018 on this subject is as follows:

Für das Jahr 2018 erfolgt die Vorlage der aussagekräftigen Deklaration über die Wohnnutzung zu touristischen Zwecken als Ausnahmefall jährlich, die Frist für die Einreichung wird zwischen dem 1. Januar und dem 31. Januar 2019 liegen. For the year 2018, the presentation of the informative declaration of the cession of housing use for tourists will be exceptionally annual, and the deadline for submission will be between the 1st and the 31th of January of 2019.

The reserves included in model 179 of each quarter, are those whose entry date is in the same. Example: In the MOD-179 of the second quarter of the year, reservations with an entry date between the 1st of April and the 30th of June will be included.

- If I have a rented apartment for renters for the whole year, do I have to submitted the MOD-179?

Nein, Mietwohnungen fallen unter das LAU-Gesetz 29/1994 vom 24. November, ebenso auch die teilweise Untermietung von Wohnraum im Sinne von Artikel 8 des gleichen Gesetzes. No, rented apartments are covered by LAU Law 29/1994 from 24th of November, as is the partial letting of housing referred to in Article 8 of the same legal norm.

You can find answers to all questions that may arise in the „Frequently Asked Questions" section of the Tax Agency (Agencia Tributaría) page.