



SHORT-TERM RENTAL (STR) WITHOUT DIGITAL PLATFORMS

CORE OBLIGATIONS

Short-Term Property Rentals carried out without the use of digital platforms, via oral or written agreements, are treated as common civil leases addressing the following obligations:

- ✓ To submit for each lease a "Declaration of Particulars of Tenancies of Immovable Property" (lease agreement) via the electronic application of the IARP, by selecting from the Type of lease: **“Short-Term Rental without the use of digital platform”** (deadline until the end of the month following the start of the lease).
- ✓ To declare your income from the lease of your property in the Detailed List for Immovable Property Rents (form E2) and submit it together with the Income Tax Declaration (form E1) of the tax year concerned.