Ibiza is an island in the Western Mediterranean whose economy is highly dependent on tourism with a strong brand image internationally recognized. Tourism development in Ibiza has gone through different destination life cycle phases but an analysis of the initials phases has a key importance to understand why and how tourism took place on this island. The first third of the twentieth century witnessed the introduction of tourism as an economic sector although still marginal in weighing the local economy. This study describes the early years of tourism development and residents’ attitudes towards the new sector. Finally outlines the factors which led to the achievement of this tourism development (natural environment, local culture and attitudes of residents).

**KEY WORDS:** Ibiza, tourist destination life cycle, early tourism, residents’ attitudes, intellectual.