



## Tax obligations for Spanish tax non-residents who own a property in Spain

Escura would like to inform you through this *newsletter* of the principal tax consequences of being considered Spanish Tax non-resident and owning a property in Spain.

In general, individuals who spend less than 183 days during the calendar year in Spain are considered Spanish Tax non-residents. Non-resident taxpayers in Spain are taxed on their income and assets from Spanish source only.

Therefore, **Spanish Tax non-residents who own a property in Spain are subject to taxation** and will have to file a tax return depending on the type of income obtained.

Please find below a summary of the different tax returns which will have to be filed depending on the type of income obtained as a consequence of owning a property in Spain:

	Income obtained	Result of the tax return	Deadline to file the tax return	Applicable tax rate
If the property is empty	presumed income	Tax payment	Year after the accrual date (deadline 31 <sup>st</sup> December)	General rate: 24%. For residents in other EU member states or European Economic Area (EEA) countries with which there is an effective exchange of tax information, the rate is 19%
	If the property is rented	Rental income	Tax payment	first 20 days of April, July, October and January for those income which accrual date would be the previous quarter
Tax refund		From 1 February after the year in which the income has been accrued. Deadline: 4 years		
No payment due		Between the 1-20th after year following the year on which the income has been accrued		

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	Income obtained	Result of the tax return	Deadline to file the tax return	Applicable tax rate
<b>If the property is transferred</b>	Capital gain generated from the transfer of the property	Indifferent	During the 4 months after the deadline of the transmission of the property	19%

Non-residents are subject also to Wealth Tax in Spain, which is levied only on the individual's Spanish wealth net value. However, they are entitled to a Euros 700,000 general deduction.




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