



## The duration of stay in Spain during the state of emergency will contribute to the calculation of tax residency

The Spanish Tax Agency has published a binding consultation clause V1983-20 which concludes that the period of stay in Spain during the state of emergency will be counted for the purpose of determining the number of days that contribute towards the 183 days required to qualify as a tax resident in Spain.

Therefore, all those who were in confinement in Spain during the state of emergency due to the COVID outbreak, and during that period spent more than 183 days within the national territory in 2020, will be considered a tax resident in Spain and therefore be subject to its tax obligations.



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