



Taxation of non-residents for  
real estate in Spain

The income that can be obtained by non-resident taxpayers who own real estate in Spain are:



## Income from leased properties

**If a non-resident natural person has a property rented in Spain, he must pay income tax for non-residents for the income obtained from the rental:**

- » In general, the yield to be declared is the full amount received by the lessor from the lessee, without deducting expenses. The lessor may only deduct the expenses if he is a tax resident in another Member State of the European Union (hereinafter, EU), Iceland and Norway.
- » In general, the applicable rate, in force in 2022, is 24%. For residents in the EU, Iceland and Norway it is 19%.
- » The deadline for submission is different depending on the result of the return.

## Imputed income from urban real estate for own use

**If a non-resident natural person has a property in Spain for their own use, they must pay income tax for non-residents.**

- » In general, the applicable rate, in force in 2022, is 24%. For residents in the EU, Iceland and Norway it is 19%.
- » Deadline for submission: Between January 1 and December 31 of the following year.

## For the sale of real estate

**If a non-resident natural person transfers a property, he must pay income tax on the profit obtained and the Tax on Increase in Value of Urban Land (municipal capital gain):**

- » Non-resident income tax (profit earned):
  - In general, the applicable rate, in force in 2022, is 19%.
  - Deadline for submission: Three months after the expiration of a period of one month from the date of transfer (accrual date) of the property.
- » Deadline for submission of the municipal capital gain is one month from the date of sale.

The person who acquires the property is obliged to retain from the seller a 3 per 100 of the amount of the sale, within 1 month from the date of transfer.

If you want more information about it, you can contact us by phone at any of the our offices, or by email to [escura@escura.com](mailto:escura@escura.com)



**BARCELONA**

Comte Urgell 240, 7B  
+34 93 494 01 31

**MADRID**

Av. General Perón 29, pl. 16  
+34 91 417 00 57

**CALAFELL**

Mossèn Jaume Soler, 14  
+34 97 769 22 22

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