



Non-tax residents with properties in Spain at their disposal must file a non-resident tax return before 31/12/2023.

We want to remind you that individuals non-tax residents in Spain who own a property in the Spanish territory which is at their disposal (not rented nor used for economic activity) are subject to non-resident income tax on the presumed income.

The presumed income is calculated by applying a 2% rate to the property's "cadastral" value (1.1% if the cadastral value of the real estate has been revised within the previous ten tax years).

The general flat tax rate is 24%. A 19% tax rate is applied for residents of other EU or EEA Member States with an effective exchange of tax information (Iceland, Norway and Liechtenstein).

This income is declared through Form 210 and is filed on an annual basis. The deadline is the year after the accrual date; 31 December. In the event of online filing, the amount payable can be paid by direct debit from 1 January to 23 December.

In this regard, **we would like to remind you that the deadline for filing the non-resident tax return for presumed income from real estate located in Spanish territory for the 2022 tax year is 31 December 2023, and the deadline for paying by direct debit is 23 December 2023.**

