



## As of 1 January 2024, non-residents with property rented in Spain will be able to file an annual TAX return

Ministerial Order HAC/56/2024, of 25 January, establishes substantial changes in relation to non-resident returns for property rentals.

Until the publication of this Order, non-residents with real estate rented in Spain had to file a quarterly return per property in cases where the result was to be paid.

As of January 1, 2024, the possibility of grouping annually the income derived from the lease or sublease of real estate is established in cases where the result is to be paid.

	Before 1/01/2024	After 1/01/2024
Result to be paid	<p>There was no possibility of annual grouping.</p> <p>A tax return had to be filed for each property.</p> <p>EU residents could offset income minus expenses only for the quarter.</p> <p>The return had to be filed quarterly.</p> <p>The filing deadline is Quarterly (the first 20 days of April, July, October, and January for income accrued in the previous quarter).</p>	<p>It can be grouped on an annual basis.</p> <p>A tax return still has to be filed for each property.</p> <p>EU residents can offset income minus annual expenses.</p> <p>There is the possibility of filing monthly returns on a quarterly basis or annually.</p> <p>Filing deadline: Quarterly (first 20 days of April, July, October and January for income accrued in the previous quarter) or annually (January 1-20).</p>
No payment due	<p>Annual grouping.</p> <p>Deadline for submission: January 1-20</p>	<p>Annual grouping.</p> <p>Deadline for submission: January 1-20</p>
To be refunded	<p>Annual grouping.</p> <p>Deadline for submission: 4 years</p>	<p>Annual grouping.</p> <p>Deadline for submission: 4 years</p>

We attach a link to the Ministerial Order HAC/56/2024: [Consult](#)

