

Phone +34 93 494 01 31 escura@escura.com www.escura.com

Newsletter nº 5/24 | April 2024

Page 1/3

Blog | Areas | Publications | Professionals | Contact

LinkedIn | Instagram | Facebook | YouTube



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

We attach a link to the Ministerial Order HAC/56/2024: Consult



ALL THE ARTICLES IN OUR BLOG - https://www.escura.com/es/blog/

The articles from **Bufete Escura** are merely informative; they summarize provisions that, due to the limiting nature of any summary, may require more information. This article does not constitute a legal advice.

©This information is the property of Bufete Escura and its reproduction is prohibited without express permission.