



Personal Income tax return for the year 2023 - Special Tax Regime for impatriates art 93. Ley IRPF (Personal Income Tax Law)

ESCURA would like to inform you that the period for filing the Personal Income Tax Return and the Wealth Tax Return for 2023 has started for taxpayers under the special regime for impatriates, "Beckham Law."

Taxpayers subject to the special regime for impatriates must pay taxes in Spain only on income from Spanish sources, except for income from economic activities classified as entrepreneurial activities or income from work obtained by the taxpayer during the application of the special regime, which will be taxed on a worldwide basis.

In relation to the wealth tax and the tax on large fortunes, taxpayers subject to the special regime are only subject to assets located in Spanish territory.

The deadline for submission is 1 **July 2024**; if the taxpayer wishes to pay by direct debit, the deadline is **26 June 2024**.

This newsletter lists documents for guidance required to prepare your tax returns.

BASIC DOCUMENTS FOR THE PREPARATION OF THE RETURNS (*)

Photocopy of the taxpayer's D.N.I or N.I.F, showing its expiry date in addition to the DNI number. If you opted for the special regime with your spouse or another member of the family unit, a copy of their DNI or NIF.

We would also need the following personal information:

- Marital status. In the case of marriage, the matrimonial property regime.

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- Members of the family unit: spouse/partner, dependent descendants, or ascendants. Specify cohabitation.
- Address and ownership of usual residence (1. Owner 2. Beneficial owner 3. Tenant 4. Other).
- Autonomous Community of residence in 2023.

The number of bank accounts in Spain in which the taxpayer is the holder for the deposit/ return of the declaration.

If we did not prepare the tax return for 2022, a copy of the tax return filed for 2022 would be needed. We would also require the 2022 wealth tax return if it were filed and not prepared by us.

INCOME

- INCOME FROM WORK:
 - Company or pension certificate of income received in cash and kind.
 - Social security contributions.
 - Certificates of:
 - Returns from training, research, development, and innovation activities.
 - Remuneration of directors or administrators.
 - Remuneration from an indemnity.
 - Benefits from pension schemes and other similar benefits.
 - Information on earned income from abroad and taxes paid abroad on such income.
- FIXED CAPITAL: Information on return from Spain only.
 - Dividends and other income derived from an entity's equity participation.
 - Interest and other income from the transfer of own capital to third parties.
- REAL ESTATE: Information on properties located in Spain only.
 - Public deed of sale, reference, and cadastral value of the property for 2023.
 - Certificates of the 2023 IBIS of the properties owned by the taxpayer.
 - If the property is rented, the amount of income and expenses associated with the rental of the property for 2023. As well as the tenant's NIF and the lease contract date. Copy of the lease contract.
- ECONOMIC ACTIVITIES QUALIFIED AS ENTREPRENEURIAL: Proof of income and expenses, as well as holdings made and installments paid. Information on income from work abroad, as well as taxes paid abroad on such income.

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- CAPITAL GAINS OR LOSSES: Real estate sales, securities, investment funds, etc.: amount and date of purchase amount and date of sale and amount and ancillary costs of the purchase and sale(taxes, capital gains, notaries, registers, etc.). Public deed of purchase and sale. Only from Spanish source.
- OTHER: Prizes in competitions, deposit amount if the purchase is not finally signed, subsidies, late payment interest, and capital gain not justified because the tax authorities consider it income not paid. Only from Spanish sources.
- ANY OTHER INCOME RECEIVED IN SPAIN.

OTHER SUPPORTING DOCUMENTS

- Donations.
- Withholdings or payments on account paid by the taxpayer.
- Taxes paid abroad on income from work or economic activities qualifying as an entrepreneurial activity.
- Cryptocurrency trading in Spain.

() This list is not exhaustive; depending on the particularities of each case, you may be asked for additional documentation that does not appear in the list in this document.*

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