



PERSONAL TAXATION IN SPAIN COMPLETING THE FORM 210 (FOR NON-RESIDENTS)

This is a series of notes about personal taxation in Spain covering

- Am I tax resident and do I need to submit a return
- Rates and allowances
- Double Taxation
- Installing the PADRE system
- Completing and Submitting a Tax Return (2 parts)
- Completing the Form 210 (for non-residents)

This note covers Personal taxation in Spain – Completing the Form 210 (for non-residents)

Throughout the note there are a series of screenshots for ease of use. There are also coloured arrows pointing to various items, so you can easily follow the note. For ease of use I include the colour in brackets at the side of each prompt. All Spanish words are in italics.

Introduction

The Form 210 is a multi-faceted form for use by non-residents to pay tax in Spain on various income streams including rental income, capital gains on property sales and imputed income. It can only be completed online in respect of tax due from 2012 onwards, for prior years a paper form is still available to download and complete. This note covers completion and submission of the form in respect of imputed income, although there are some brief notes and screen shots at the end in respect of rental income and capital gains tax on property sales.

Background

Imputed income tax on property is commonly known as the “non-resident” tax. However, in actual fact it is a tax on second homes and is payable by residents as well if they have a second home in Spain or anywhere in the world including the UK. Theoretically it is a tax on the

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benefit of owning a second home. Residents pay the tax through a declaration on their annual income tax return. Non-residents submit their return and payment in the calendar year following accrual. So in respect of the year 2013 it must be submitted by 31st December 2014.

Information Required

Although you have to complete form online it does not do the calculation for you, so you have to complete these manually.

The key information that you need is the cadastral value of your property. You can normally find this on your IBI receipt. You need the **Valor Cadastral**. This normally comprises the **Valor Suelo** (Land) and **Valor Construcción** (Buildings). You also need to know when the Cadastral Value was last reviewed in your town. This is because the percentage multiplier that you use to work out the taxable amount differs depending upon the last revaluation date. If it was last revalued before 1st January 1994 then its 2% of the cadastral value, and if it was after that date its 1.1%.

Tax Calculation

Revaluation before 1st January 1994

Base Imponible of your Property	A	€76,381.00
Multiplier	B	2%
Taxable Benefit	$A \times B = C$	€1,527.62
Tax	$C \times 24.75\% = D$	€378.08

Revaluation after 1st January 1994

Base Imponible of your Property	A	€76,381.00
Multiplier	B	1.1%
Taxable Benefit	$A \times B = C$	€840.19
Tax	$C \times 24.75\% = D$	€207.94

If the property is also owned by other people e.g. spouse, then you have to submit separate declaration and adjust the figures accordingly. So with a spouse you report 50% of the above figures for each person. If there are 3 owners its 1/3 each.



Period of Declaration

The period of the declaration is for a full calendar year. If you own the property for less than a year then it's proportionate. For example if you buy the property on the 1st April you submit a return for 275 days, so it is simply a matter of dividing the figures by 365 and multiplying by 275. Don't forget that if you are the seller of the property then you need to submit a return for the 90 days that you have owned it.

Renting Your Property

If you rent out your property then you have to submit quarterly declarations of your rental income during the year you receive the income BUT for the periods when the property is unoccupied you also have to submit an imputed income return in the following year.

For example, if you rent out your property in 2013 for 15 days in Q1, 30 in Q2, 90 in Q3, 30 in Q4, a total of 165 days throughout the year you should have submitted a return each quarter, reporting the income you have received. So, as at the 31st December 2013 the will have been unoccupied for 200 days. Therefore you will need to submit an Imputed Income return for the 200 days by the 31st December 2014.

The Actual Return

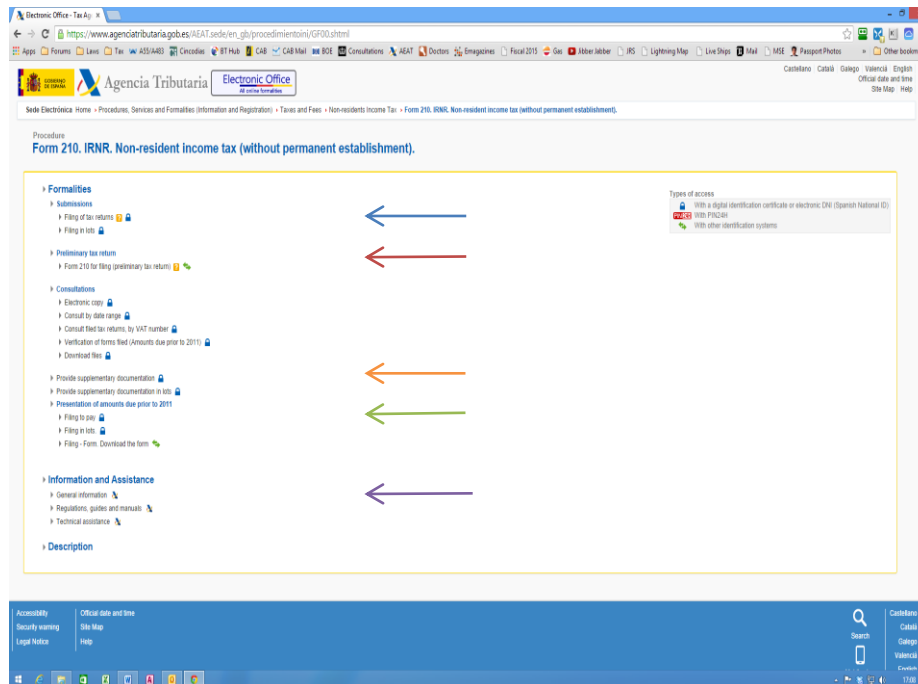
The actual return is very easy to complete, particularly since the instructions and form are both now available in English. However, as I said earlier you must complete the form online. If you have a digital ID ([see here for instructions on how to obtain one](#)) then you can complete and pay the form online, either from your bank account or by credit card.

If you don't have a digital ID then you still have to complete the form online, but when completed you can produce a pdf of your return and take it to the bank to make the payment, or if you are overseas provide details of how you are going to make the payment.



The Main Screen

[This link](#) takes you to the main screen below.



From the main screen you can access a number of different forms. Note you may have to update your Java. If you do then just follow the instructions.

The key menu items are

- Filing of Tax Return - Access online submission (using a digital ID) (Blue)
- Prepare your return and pay at your bank (Red)
- Present Supplementary Documentation (Orange)
- Present returns prior to 2011 (Green)
- General Information including instructions on completing the form(Purple)

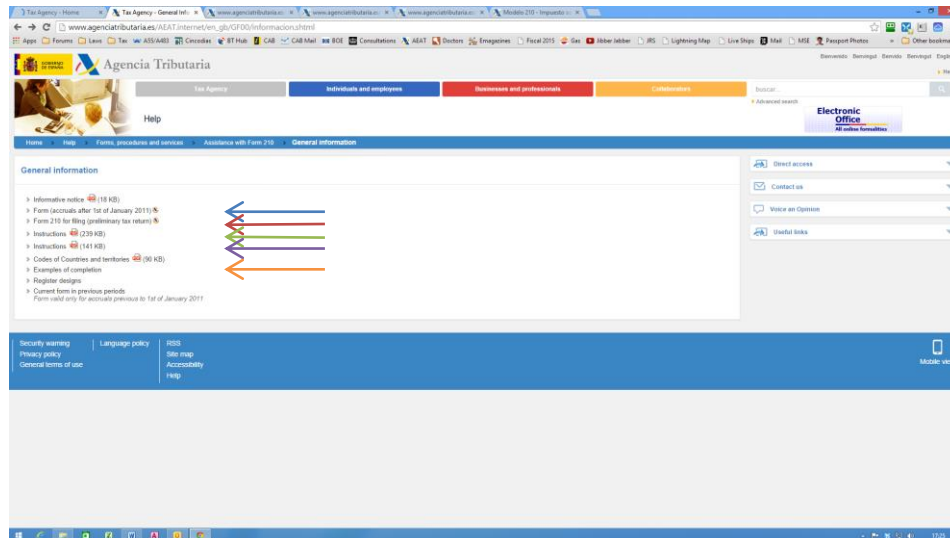
If you decide to file your return online and pay from your bank or by credit card you will need a Digital ID as mentioned earlier. If you don't have a Digital ID then you should select the Preliminary Tax Return option (Red). You can use either of these options for overdue returns from 2012 onwards. Prior to that you can use the option for pre 2011 (Green). Note you are liable for overdue returns for up to 5 years, and you are liable to a fine and overdue penalties.

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If you are required to submit any supplementary documentation, which is unlikely for an “imputed income” return, you can submit it online if you have a digital ID. If you don’t have a digital ID the pdf that you create from your return will tell you what you need to submit.

The General Information Screen



This is the screen when you select General Information, and you can also select the forms from here, the first one (Blue) is in Spanish, and the second (Red) is in English. The explanatory can also be downloaded from here in Spanish (Green) or English (Purple). There is also an example of the completed form in Spanish (Orange).

[This is the link to the detailed instructions](#) on completing the form in English.

Completing the Form

Whichever form you decide to use, it’s exactly the same except for the payment details at the bottom. The first thing to do is complete your details.



The screenshot shows the 'Form 010' from the 'Agencia Tributaria'. It is titled 'Non-residents income tax. Non-residents who are not permanently established.' The form includes sections for personal data, accrual period, income type, and residence details. Four colored arrows point to specific parts of the form: a blue arrow points to the 'Person performing the self-assessment' section; a red arrow points to the 'Accrual' section; a green arrow points to the 'Income obtained' section; and an orange arrow points to the 'Residence' section.

The first part of the screen is your name and capacity (Blue). You need to enter

- Your NIE
- Your name (Surname, First Name)
- Your capacity – normally taxpayer

The second part is the period of the Accrual (Red). For “Imputed Tax” it is

- The period – 0A
- The year of accrual – e.g. 2013
- The date of accrual – e.g. 31122013

The third part is the purpose of the form (Green)

- There is a dropdown box for Income Type, for “Imputed Income” select 02 Income from Urban Activities.
- Select the Currency code – e.g. 954 Euro

The fourth part is your personal details (Orange)

- NIE (precompleted)
- Status (select F for individual, J for legal person or organisation)
- Name (Surname, First Name)
- National Insurance no in UK or NIE equivalent in your country
- Date, place and country of birth (UK is towards the bottom)
- Your address and contact details

The second part of the screen covers your address in Spain and the taxation. Note the location in Spain is only displayed if you have

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selected 02 Income from Urban Property. If you select other options different boxes are displayed. See later in the note for examples.

The first part is the address of the property in Spain (Blue).

- Ensure you complete the Cadastral reference. This can normally be found on your IBI bill

The second part (Red) is where you enter the taxable amount that we worked in at the beginning. In this case the property was revalued after the 1st January 1994 and the taxable base is €840.19, but because the property is jointly owned I have declared 50% so

- Box 04 - €420.10.

The third part is the tax calculation (Green). You have to enter

- Box 21 - the tax rate – 2013 is 24.75%
- Box 22 – The tax payable - Box 04 x Box 211 - €103.97

The system completes the rest of the boxes.

You have successfully completed the form.

Payment of the Tax

The example form in the screenshots is the one which generates a pdf form that you can take to your bank and make the payment, or alternatively you can pay through your bank overseas. As I mentioned

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earlier you can also pay online via your bank, or debit or credit card, but for this option you must complete and submit the form using a Digital ID.

Pay at the Bank or in Cash

The screenshot shows the 'Form 210' online submission interface. Key sections include:

- Determination of the taxable base amount:** Fields for '210 Income from immovable property' and 'Taxable base'.
- Settlement:** Fields for 'Law 19/95, except dividends (annual limit of 1,500 Euros)', 'Agreement', 'Tax rate Law (IRPF %)', 'Full amount due', 'Deduction for donations', 'Amount due Law (IRPF 21/23)', 'Only countries with agreement', 'Agreement percentage (%)', 'Agreement Limit', 'Reduction due to Agreement (24/26)', 'Reduced amount due (24/27)', 'Interest payments on account', 'Previous Deposit/Refund', and 'Result of the self-assessment (24/26/27/28/29)'.
- Supplementary self-assessment:** Field for 'Receipt number from previous self-assessment'.
- Choose the type of tax return:** Radio buttons for 'To deposit' (selected), 'Zero for payable', 'Negative result', 'Request for refund, in Spain', 'Refund by transfer through the financial organization based abroad', and 'Waiving the refund, in favor of the Public Treasury'.
- Ingreso:** Fields for 'Amount to be deposited', 'Country Code ISO 3166-1 alpha-2: ES', 'Account number (IBAN)', 'Bank', 'Branch', 'Check digit', and 'Account number'.
- Notices for the submission of form 210 created through this form:** Instructions for validation and PDF generation.
- Buttons:** 'Validate and generate PDF' (green arrow), 'Validate and generate PDF' (blue arrow), and 'Validate and generate PDF' (red arrow).

Once you have decided how you are going to pay you check the relevant box on the return (Blue). In this example I have checked Deposit, which means I am going to pay at my bank. The Ingreso (Red) section allows you to enter the IBAN of your bank, but this is not compulsory. Once you have finished you can Validate and Generate your PDF (Green). You can [download an example of the pdf generated here](#). Ensure you follow the printed instructions on the pdf. Note you must sign and date the form that you take to the bank and write your NIE number at the top. Do not write anything else. If you have made a mistake you should redo the form.

Some banks will also allow you to pay through their online banking system. If they do provide the service there's usually an option somewhere called "taxes or taxation" and then "Other taxes" and you can select the type of form you want to pay (in this case Form 210). I have accounts with 2 different banks, and the system is the same in both.

Otherwise you can pay it over the counter. Some banks will submit the form for you, others return it for you to submit. Always ensure it is properly receipted.

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Pay from your bank overseas

Reducción de la cuota de pago (210)

Reduction amount due (210.21)

Without deductions on account

Previous Deposit/Refund: Only in the case of supplementary self-assessment

Result of the self-assessment (210.210.21)

Suplementary self-assessment

Request number for form previous self-assessment

Choose the type of tax return

☒ Positive result

☐ To deposit through a financial organisation based abroad

☐ Zero tax payable

☐ Negative result

☐ Request for refund in Spain

☐ Request for refund through the financial organisation based abroad

☐ Waiving the refund, in favour of the Public Treasury

☐ Waiving the refund, in favour of the Public Treasury

Deposit through a financial organisation based abroad

Deposit made to the Public Treasury. Restricted account of collaboration in the Tax Agency's self-assessment tax collection: "E307600000120027000210"

Details of the foreign bank:

Account holder or instructing party: Tax Identification Number (NIF):

SWIFT-BIC code

Summation and first name or company name:

CARROLL PHILIP

European Union:

SWIFT-BIC code

Account number (IBAN):

Other countries:

SWIFT-BIC code

Account number

Bank:

NATIONWIDE

Bank address:

City:

NEWCASTLE

Country:

Country Code:

Notices for the submission of form 210 created through this form.

In order to effectively submit this self-assessment, you must complete the following steps:

1. Validate and generate PDF. You can save the document on your computer in PDF format.
2. Print document.
3. Write the NIF (Tax ID Number) on the Deposit or Refund Document and sign it manually.
4. Follow the procedure described in the instructions included in the PDF based on the type of result of the tax return and, where applicable, the chosen payment method.

You can also choose to pay from you bank overseas, in which case check the box (Blue) and fill in your bank details (Red). Once you have finished you can validate and generate your PDF (Green), which will provide details of the bank details for the transfer. You can [download an example of the pdf generated here](#) Ensure you follow the printed instructions on the pdf, in particular quoting the reference number they provide to enable the payment to be linked to your form. Note you must sign and date the form that you send to the Hacienda and write your NIE number at the top. Do not write anything else on the form. If you make an error, redo the form.

Pay Online – You must use Digital ID to complete and submit the form.

Forma 210.pdf

Additional data on residence

Post Code: 28002

Province: 28 MADRID

Municipality name: BERNABÉ (B.)

Code of the Municipality: 0001

Property Register Reference: 682051/ADJ4111195

Determination of the taxable base amount

210.1 Income from immovable property

Taxable base: 420

Settlement

Law (IRNR, except dividends (annual limit of 1,500 Euros): 100

Agreement: 100

Tax rate Law (IRNR): 175

Full amount due: 100

Deduction for donations: 100

Amount due Law (IRNR): 100

Only countries with agreement

Agreement percentage (%): 100

Reduction due to Agreement (210.210): 100

Without deductions on account

Previous Deposit/Refund: 100

Result of the self-assessment (210.210.21): 100

Supplementary self-assessment

Request number for previous self-assessment: 100

Choose the type of tax return

☒ Positive result

☐ To deposit

☐ Direct debit of the amount to deposit

☐ Request for refund or unpaid payments

☐ Recognition of debt with settlement request

☐ Recognition of debt

☐ Payment and settlement

☐ Payment and settlement

☐ Payment and settlement of debt

☐ Nothing to pay or refund

☐ Nothing to pay or refund

☐ Negative result

☐ Request for refund in Spain

☐ Request for refund through the financial organisation based abroad

☐ Waiving the refund, in favour of the Public Treasury

☐ Waiving the refund, in favour of the Public Treasury

To deposit

Deposit made to the public treasury. Restricted account of collaboration in the Tax Agency's self-assessment tax collection

Amount deposited: 100

Reference Number (NIF): 100

OPTIONAL: Read the NIF: Complete Reference Number

OPTIONAL: Get Complete Reference Number (NIFC)

Type and Send

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Once you have completed the form you have two options, either Direct Payment from your bank or Debit /Credit Card – Select Deposit (Blue) or to authorise Hacienda to charge your account – Select Direct Debit (Red).

Pay by Direct Debit (Red)

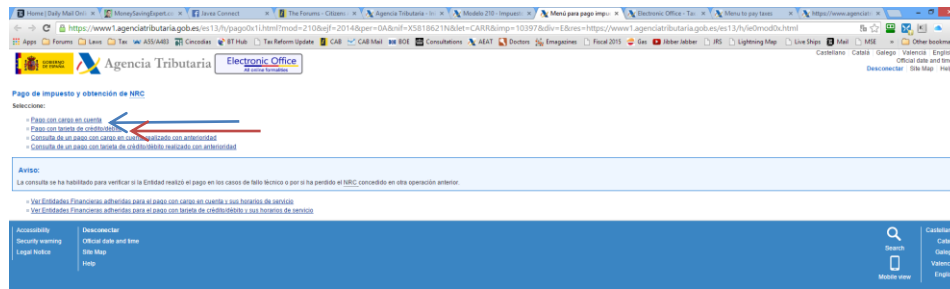
The screenshot shows the 'Modelo 210' form for determining the taxable base amount. The 'Choose the type of tax return' section is active, with 'Direct debit' selected. The 'Sign and Send' button is highlighted with a red arrow, and the 'IBAN' field is highlighted with a blue arrow.

If you select Direct Debit, the screen changes and there are boxes for you to provide your IBAN number (Blue). When you are happy it is correct, Click **Sign and Send** (Red). Note I have not proceeded beyond this point, but I would expect it to give you a payment reference and take you back to a completion screen. This facility is only available upto 23rd December 2014. After that you must use other payment methods.

Pay by Direct Payment, Debit or Credit Card (Blue)

If you select Deposit also click **Get Complete Reference Number** (Green). You are then taken to the following screen. Note these screens are all in Spanish. Even though it says English at the top right, do not select this option as it takes you back to the main menu.





The payment screen in Spanish has two options

- Direct payment from your account (Blue)
- Pay by Debit or Credit Card (Red)

Direct Payment from your Account

Select your bank from the dropdown box and complete the IBAN number (Blue). When you are happy it is correct, Click **Firmar y Enviar** (Red) Note I have not proceeded beyond this point, but I would expect it to give you a payment reference and take you back to the form screen.

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Pay by Debit or Credit Card

Solución de pago con tarjeta a través de la AEAT

Datos de la liquidación

Modelo 210 - Impuesto sobre la Renta de los No Residentes sin Establecimiento Permanente. Declaración Ordinaria

Ejercicio fiscal (Año al que se refiere la declaración): Período: 04

Tipo de liquidación: 2104 Moneda: EUROES

Datos identificativos del contribuyente

NIF/CIF: X1234567N Apellido (Comienza en Personales Fiscales): CARR

Datos económicos

Importe del impuesto: 952,87

Detalles de la tarjeta

Numero de Tarjeta de Crédito/Debito: [Red Arrow] [Blue Arrow]

Nombre de la tarjeta: [Green Arrow]

¿Cuáles puede ordenar el pago?

Para realizar el pago y obtener el NIF, el certificado electrónico tiene que ser del titular de la tarjeta. Recuerde que si va a hacer la presentación de la declaración con certificado electrónico, el certificado deberá ser del titular, un apoderado o un colaborador social.

Tenga en cuenta:

Si pulsa la opción "Enviar y enviar" y no recibe respuesta correcta con el NIF, o error, para saber si el pago se ha realizado utilice la opción de "Consulta de un pago anterior" disponible en la Sede Electrónica de la AEAT.

Para evitar cargos duplicados asegúrese de que no duplica la declaración, sólo podrá dentro de los plazos establecidos, y si duplica no envía esta solicitud de pago.

Para introducir la página de respuesta de la Entidad Emisora con un NIF no debe tener duplicados los valores anteriores.

Accesibilidad **Desconectar** **Search** **Customize**

Security warning **Official date and time** **Calendar**

Legal Notice **Site Map** **Calendar**

Help **Help** **Help** **Help**

Select the name of your card issue from the dropdown (Blue) and enter the details of your card below (Red). Note as far as I can see it will only accept Spanish cards, there are no options for overseas issuers. When you are happy it is correct, Click ***Pulse Para Firmar y Enviar el Formulario*** (Green) Note I have not proceeded beyond this point, but I would expect it to give you a payment reference and take you back to the form screen.

Summary

As you can see the form is quite simple to complete and there a number of ways to pay. Providing you have all the required data, and have done the tax calculation before you start it should not take longer than 5 -10 minutes.

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Supplementary Note

This note is about how to pay your annual “imputed tax”. However, it is also used to pay declare quarterly rental income and capital gains on property sales. Examples of the screenshots for these functions are below for information. The completion of the form and payment of the tax is more or less the same as for “imputed tax”.

Rental Income

Income type is O1 Income Form Letting or Subletting Property (Blue)

The screenshot shows the 'Form 210' for non-residents income tax. The 'Income obtained' section is highlighted, and a blue arrow points to the 'Income type' dropdown menu, which is set to 'O1 INCOME FROM LETTING OR SUBLETTING PROPERTY'. The 'Accrual year' is set to 2014, and the 'Accrual date' is 31/12/2014.

When you select 01 as the Income Type Box 210R appears as your declaration of Rental Income. (Red) See the explanatory notes in respect of deductible expenses.

The screenshot shows the 'Determination of the taxable base amount' section. A red arrow points to the 'Taxable base' field, which is set to 0. The 'Full income' is 0, and the 'Deductible expenses' are 0. The 'Taxable base' is calculated as 'Full income' minus 'Deductible expenses'.

Once completed, the payment methods are the same as above

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Income type is **28 From the Transfer of Immovable Property (Blue)**

When you select 28 as the Income Type Box 210H appears as your declaration of Capital Gain. (Red) See the explanatory notes in respect of how to calculate the capital gain

[illegible]

By Philip Carroll

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