



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

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the UK. Theoretically it is a tax on the 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 2015 it must be submitted by 31st December 2016.

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 Construccion** (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. With effect from 1st January 2015, if it was last revalued in the 10 years before the year of payment, then its 1.1%, otherwise its 2%. If you are paying overdue bills from 2014 or earlier then its 2% of the cadastral value, if it was revalued before 1st January 1994, otherwise it was after that date its 1.1%.

Tax Calculation

Revaluation more than 10 years before tax year of payment

Base Imponible of your Property	A	€76,381.00
Multiplier	B	2%
Taxable Benefit	$A \times B = C$	€1,527.62
Tax	$C \times 19.50\% = D$	€297.89

Revaluation 10 years or less than tax year of payment

Base Imponible of your Property	A	€76,381.00
Multiplier	B	1.1%
Taxable Benefit	$A \times B = C$	€840.19
Tax	$C \times 19.50\% = D$	€163.84

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.

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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 2015 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 2015 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 2016.

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.

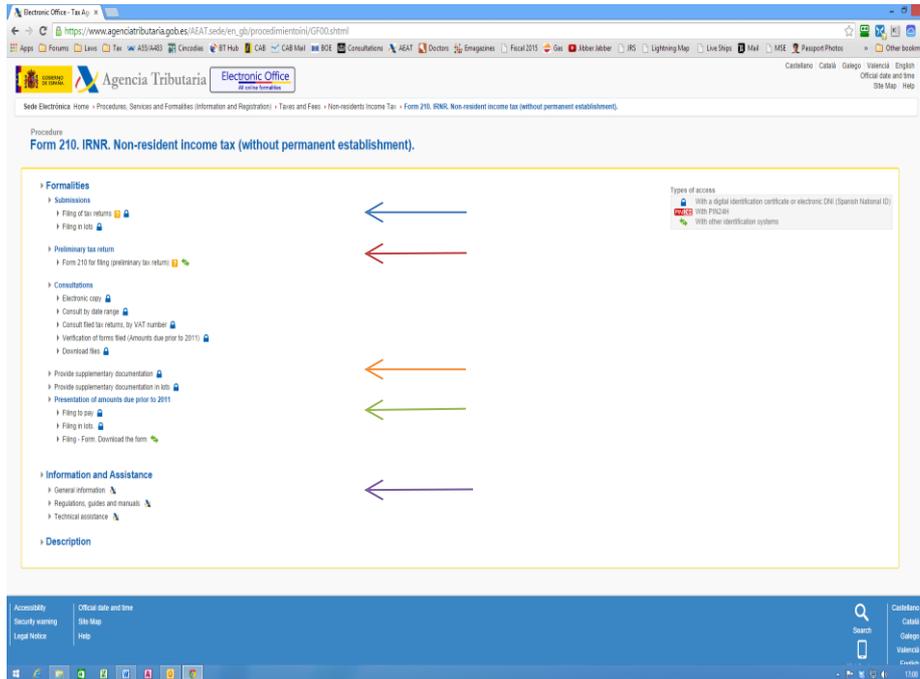
Note the example screens are from 2013, so the calculations use the tax rates from that date, but the principles of completion are the same, whatever the year. As the year of payment is 2013, then the tax rates are shown as 24.75%. If you are completing for 2015, then for EU citizens the tax rate is 19.50%, and for 2016 onwards its 19%. For non EU citizens its 24% for both years.

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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.

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

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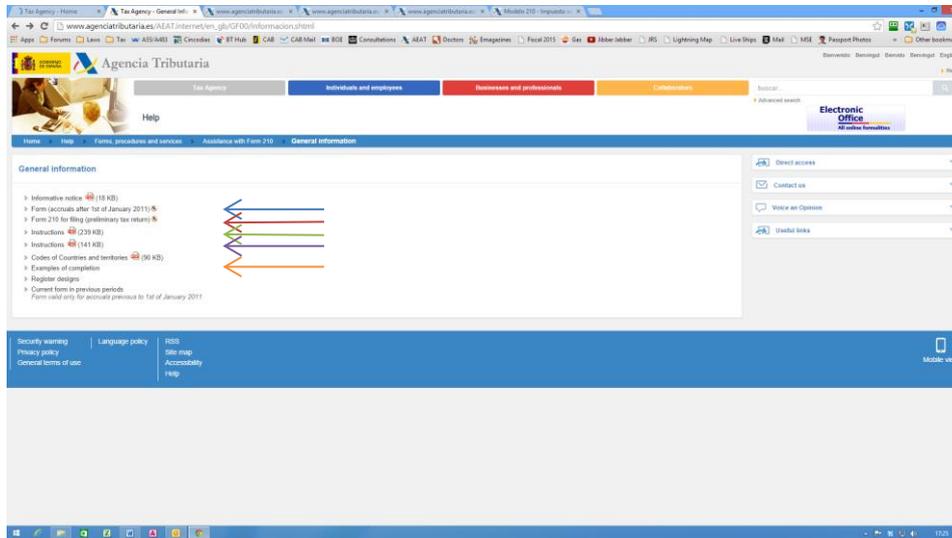


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digital ID. If you don't have a digital ID the pdf that you create from your return will tell you what you need to submit.

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. Note, if you miss off any required information, when you try to generate a pdf it will show an error, and the screen you return to may be blank. To overcome having to reinput the data there is an option at the top of the page to save a copy of a text file (normally to your downloads folder). There is also an option to import a data file, click "browse" and select the file you saved to repopulate the form.

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The screenshot shows the 'Form 010' for 'Non-residents income tax'. It is divided into four main sections, each highlighted with a colored arrow:

- Blue arrow:** Points to the 'Person performing the self-assessment' section, which includes fields for NIF, Surname and first name, and Capacity (Taxpayer, Jointly responsible, Partner, Withholder).
- Red arrow:** Points to the 'Accrual' section, which includes fields for Period (SA, Annual), Accrual year (2013), and Accrual date (31122013).
- Green arrow:** Points to the 'Income obtained' section, which includes a dropdown for Income type (02 INCOME FROM URBAN PROPERTY) and a dropdown for Currency key (954 Euro).
- Orange arrow:** Points to the 'Taxpayer' section, which includes fields for NIF, Date of birth, Country Code (GB UNITED KINGDOM), Address in country of residence, and Additional residence information.

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 – oA
- 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 (type R and select GB Reino Unido- UK)
- 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 selected 02 Income from Urban Property. If you select other options different boxes are displayed. See later in the note for examples.

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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 at the beginning. In this case the property was revalued within the last 10 previous tax years 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 and 2014 is 24.75%, 2015 is 19.5%, 2016 19%
- Box 22 – The tax payable - Box 04 x Box 21 - €103.97

The system used to complete the rest of the boxes, but now you also need to enter the tax amount in boxes 24, 28 and 31.

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 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.

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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 a web form for tax payment. Under the heading "Choose the type of tax return", there are several radio button options. The option "Direct debit of the amount to deposit" is selected. Below this, there are fields for account holder name, account number, and branch. At the bottom right, there is a button labeled "Sign and Send". A blue arrow points to the "Direct debit of the amount to deposit" option, and a red arrow points to the "Sign and Send" button.

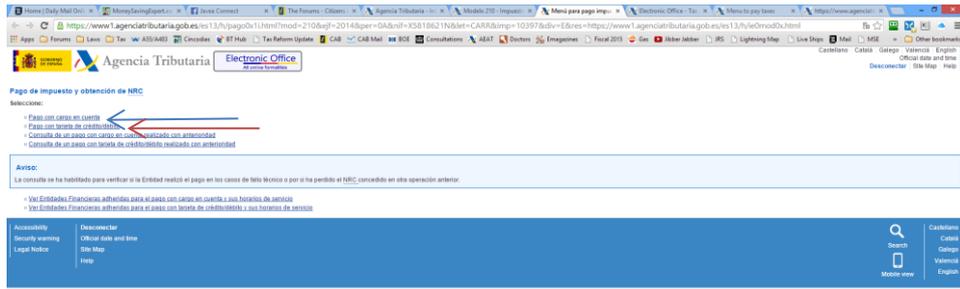
If you select Direct Debit, the screen changes and there are boxes for you to provide your IBAN number (Blue). When you are happy it is correct, Click **Sign and Send** (Red). When completed the system debits your account immediately and takes you to the pdf screen for you save or print a copy. This facility is normally only available up to a few days before the end of the year. 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.

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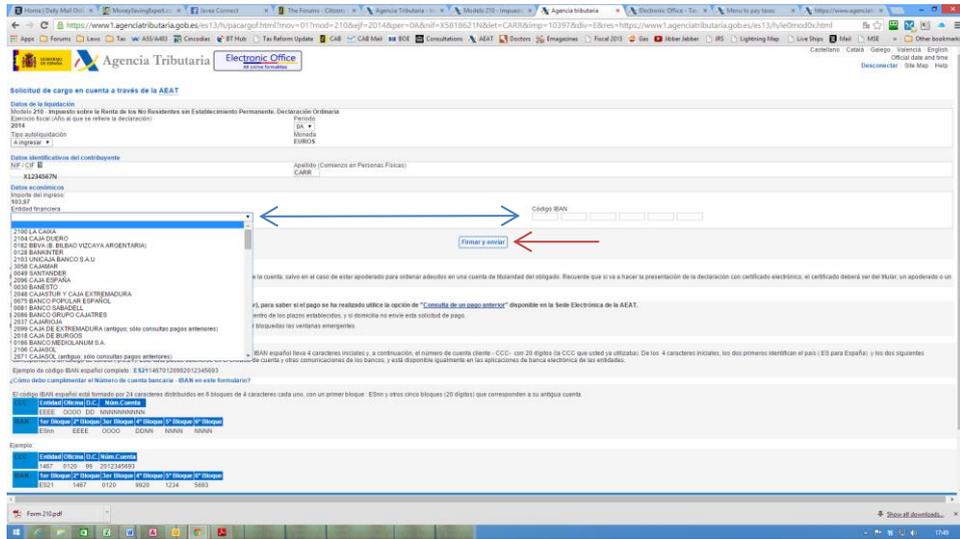




The payment screen in Spanish has two options

- Direct payment from your account (Blue)- this is the same as direct debit
- 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). When complete the system returns you to the form screen with the NRC filled in, and you need to sign and submit the actual form, following which you can save or print a copy of the pdf. This system is normally available until the end of the payment period.

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Pay by Debit or Credit Card

Solicitud de pago con tarjeta a través de la AEAT

¿Cuál puede ordenar el pago?
Para realizar el pago y obtener el NRC, 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 "firmar y enviar" no recibe respuesta incorrecta con el NRC; 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 puede dentro de los plazos establecidos, y si duplica no envía esta solicitud de pago.
Para consultar la gestión de cuentas de la Entidad Financiadora con el NRC no debe tener bloqueadas sus ventanillas empresariales.

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 210R' for non-residents. The 'Income obtained' section is highlighted with a blue arrow pointing to 'O1 INCOME FROM LETTING OR SUBLETTING PROPERTY'. The 'Currency' is set to 'GBP'. The 'Taxpayer' section is also visible, with fields for NIF, date of birth, and address.

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 '210 R Income' section. The table below shows the calculation of the taxable base amount:

Item	Value
Full income	000
Exemption applied to dividends (annual limit of 1,500 Euros)	000
Deductible expenses	000
Taxable base (210R(1))	000
Agreement	000
Law (RNR) - accept dividends (annual limit of 1,500 Euros)	000
Tax rate Law (RNR) (%)	000
Full amount due	000
Reduction for donations	000
Amount due Law (RNR) (210R(2))	000
Only cooperative with agreement	000
Agreement (percentage) (%)	000
Agreement Limit	000
Reduction due to Agreement (210R(2))	000
Reduced amount due (210R(2))	000
Interruptions/abatement on accounts	000
Previous Deposits(RNR) - Only in the case of supplementary self-assessment	000
Result of the self-assessment (210R(2)(3))	000
Supplementary self-assessment	000
Receipt number from previous self-assessment	000

Once completed, the payment methods are the same as above

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Capital Gains

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

The screenshot shows the 'Person performing the self-assessment' section of the Spanish tax form 210H. The 'Income obtained' section is expanded, and '28 From the transfer of immovable property (Plusvalía)' is selected and highlighted in blue. A red arrow points to this selection. Other income types listed include '22 From shares accepted for trading', '12 Other', '13 TECHNICAL ASSISTANCE', '14 INCOME FROM ARTISTIC ACTIVITY', '15 INCOME FROM SPORTING ACTIVITY', '16 INCOME FROM PROFESSIONAL ACTIVITY', '17 INCOME FROM WORK', '18 PENSIONS AND ALLOWANCES', '19 REINSURANCE', '20 SEA OR AIR TRAVEL ORGANISATIONS', '21 MANAGEMENT SUPPORT SERVICES', and '22 OTHER INCOME'. The form also includes fields for taxpayer information, residence details, and representative information.

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

The screenshot shows the 'Determination of the taxable base amount' section of the Spanish tax form 210H. It details the calculation of the taxable base for the transfer of immovable property. Key fields include 'Share percentage' (Taxpayer and Spouse), 'Transfer value', 'Value of acquisition (actualizado)', 'Difference', 'Gain', and 'Taxable base (210-1H)'. A red arrow points to the 'Taxable base' field. The form also includes sections for 'Settlement', 'Tax rate Law (IRNR (%)', 'Full amount due', 'Reduction for donations', 'Amount due Law (IRNR (210-2))', 'Only cooperative with agreement', 'Reduced amount due (210-2)', 'Interdependent payments or accounts', 'Previous Deposits (Refund - Only in the case of supplementary self-assessment)', and 'Supplementary self-assessment'. At the bottom, there are instructions for the submission of form 210 and a note about generating a PDF.

Once completed, the payment methods are the same as above

By Philip Carroll

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