

Form 210	Instructions for filling in your self-assessment form	Non-resident Income Tax Non-residents without permanent establishment
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Important: All amounts required must be expressed in euros, placing the whole number in the left hand division of the corresponding boxes, and fractions (to two decimal points) on the right.

Any mention in these instructions to the Tax Act and the Regulations refer to the consolidated text of the Non-resident Income Tax Act, passed by Legislative Royal Decree 5/2004 (Official State Gazette of 12 March) and the Regulations for application of this Tax, passed by the single article of Royal Decree 1776/2004 dated 30 July (Official State Gazette of 5 August).

Obligation to declare

This self-assessment form should be used to file returns on income obtained without permanent establishment by taxpayers subject to non-resident income tax.

They shall not be required to file a self-assessed tax return regarding the income which the withholding referred to in article 31 of the Tax Law was applied to or the on-account payment made, with the exception of capital gains derived from the reimbursement of shares in investment funds regulated in Law 35/2003, dated 4 November, on collective trust institutions when the applied withholding has resulted less than the calculated tax liability in accordance with the provisions in Articles 24 and 25 of the Tax Law.

They shall also not be obligated to file a self-assessed tax return regarding income subject to withholding or on-account payment but exempt on account of Article 14 of the Tax Law or in an applicable agreement.

In particular, there is still the obligation to declare in the following cases of receiving income:

- Income subject to Non-Resident Income Tax but exempt from tax withholding and payment on account, in accordance with article 10.3 of the Tax Regulations. These include, for example, capital gains derived from the sale of shares.
- Natural persons. Income from urban buildings.
- Payments made by natural persons who are not withholders. For example, earnings obtained from property lets when the tenant is a natural person and pays the rent for purposes other than an economic activity.
- For income from conveyance of property located in Spanish territory, non-resident taxpayers must file and pay, as applicable, the definitive tax, and make the appropriate adjustment to the tax amount based on the amount withheld or paid on account by the purchaser, as described in article 25.2 of the Tax Law.
- To request a refund for excess withholdings or payments on a account related to the tax levied.

These taxpayers are taxed separately for each total or partial taxable income accrued. Therefore, when bound to file a tax return, they must use this self-assessment form to declare each income separately.

In this way, they can declare any type of income (earnings, income from real estate, capital gains).

Nevertheless, this self-assessment form can be used to declare several different incomes obtained by a single taxpayer as a group, provided they have the same income type code, come from the same payer, and are subject to the same tax rate. Furthermore, if these incomes derive from an asset or right, they must come from the same asset or right. Nevertheless, in the case of income from rented or sublet property not subject to withholdings, they may be grouped with the same requirements except the requirement related to income from a single payer, although when income from property is declared from various payers a specific income type code must be indicated, code 35.

Concerning income from the transfer of real estate assets:

- In the event of a loss, taxpayers must also file this self-assessment form if they wish to exercise their right to receive a refund on withholdings already paid.
- If the real estate asset in question is jointly owned by a married couple in which both spouses are non-residents, a single tax return may be filed.

Request for refund due to application of an agreement related to the special tax on certain gambling and lottery winnings: Nonresident taxpayers without a permanent establishment who have obtained prizes subject to the special tax on certain gambling and lottery winnings established by the Fifth A.P. of the Tax Law when amounts were deposited in the Treasury or withholdings were paid on account of this special tax, in amounts greater than those derived from the application of an agreement to prevent double taxation, may request this application and the subsequent refund with self-assessment form 210, section 210 G, writing code 31 in box (2) "Type of income", and on the form, place, deadlines and with the documentation established for this self-assessed tax return. If, due to application of an agreement, taxes are paid on the prizes exclusively in the country of residence, write "Agreement" in the "Exemptions" box (20) and write zero in box (2) "Type of tax IRNR Law".

Supplementary taxation: Regarding supplementary taxation applicable to permanent establishments referred to in Article 19.2 of the Tax Law, for their declaration and payment, use form 210, section 210 R, writing code 27 in box (2) "Type of income". This supplementary taxation will not be applicable to those permanent establishments whose head office has its tax residence in

another Member State of the European Union (Appendix VI), except in the case of a country or territory considered as a tax haven (with effect from July 11, 2021, references to tax havens are understood as references to the definition of non-cooperative jurisdiction), or in a State that has signed an Agreement for avoiding double taxation with Spain, in which no other situation is expressly established, provided that there exists reciprocal treatment.

Filing method

The filing can be done:

- online, with an electronic signature certificate recognised by the Tax Agency, or
- on paper, generated by printing the form after it has been completed in on Tax Agency's the Internet portal.

Documentation

The following documentation must be submitted:

- **Residence certificates or forms:** When the self-assessment form filed applies exemptions provided for under Spanish law due to the taxpayer's residence status, it must be accompanied by a residence certificate issued by the tax authorities of their country of residence, justifying this exemption.

However, when the entities referred to in Additional Provision 3, Section 1 of the Non-Resident Income Tax Regulations (Pension Funds and Unit Trust Institution resident in the European Union) apply the exemption specified in Article 14.1.c) of the consolidated text of the Non-Resident Income Tax Act (on interest and capital gains from movable assets), residence may be accredited as specified in the same additional provision (in some cases, by certificates issued by the supervising authorities or register in the State of residence, and in others, by statements by representatives of the affected entities).

Also, when applying the exemptions established under article 14.1.k) and 14.1.l) of the consolidated text of the Non-Resident Income Tax Act, passed by Legislative Royal Decree 5/2004 of 5 March, pension funds or unit trust institutions subject to a specific supervisory system or administrative register, instead of justifying exemption by means of a certificate of residence the following documentation must be submitted:

- a) In the case of exemption under article 14.1.k), it is necessary to submit a statement signed by the representative of the pension fund stating their compliance with legal requirements, conforming to the form included under appendix VI of Order EHA 3316/2010, of December 17, 2010.

However, social welfare institutions governed by Directive (EU) 2016/2341 of the European Parliament and of the Council of 14 December 2016 on the activities and supervision of institutions for occupational retirement provision may attach a certificate issued by the competent authority of the State in which the institution is established, under the same terms and for the same indefinite duration as specified in Additional Provision 3, Section 2.a), Paragraph 2 of the Non-Resident Income Tax Regulation.

- b) In the case of exemption under article 14.1.l), it is necessary to submit a certificate issued by the competent authority of the Member State where the institution is based, stating that said institution complies with the requirements established in Directive 2009/65/EC of the European Parliament and the Council, of 13 July 2009, on the coordination of laws, regulations and administrative provisions relating to undertakings for collective investment in transferable securities (UCITS). The relevant authority will be that designated as per article 97 of the above Directive.

When the self-assessment form is filed applying exemptions or reductions to the taxable amount due to tax limits established in a double taxation agreement signed by Spain, it is necessary to submit a certificate of residence for tax purposes issued by the corresponding tax authority justifying this entitlement. Said certificate must expressly state that the taxpayer is a resident within the meaning of the Agreement. However, when the self-assessment form is filed applying a tax limit established in an Agreement implemented by an Order that establishes the use of a specific form, this must be submitted instead of the aforementioned certificate.

When, pursuant to article 24.6 of the Tax Act, expenses are deducted for the purpose of establishing the taxable base due to the taxpayer being resident in another European Union Member State, or of the European Economic Area with operative exchange of tax information (with effect from July 11, 2021, regulatory references to effective exchange of tax information are understood to be made to the existence of regulations on mutual assistance on the exchange of tax information), it will be necessary to submit a certificate of residence for tax purposes in the corresponding State issued by the tax authority of said State.

Residence certificates and statements according to the forms in Annexes VI and VII of the Order approving this form will be valid for one year after the date of issue. Nevertheless, residence certificates will have unlimited validity when the taxpayer is a foreign state, any political or administrative subdivision or corresponding local organisations of the same. The certificate issued by the competent authority of the Member State of origin of the Unit Trust Institution, referred to under b) as previously cited in the same section, and the certificates issued by the competent authorities specified in Additional Provision 3 of the Non-Resident Income Tax Regulation, will also be of indefinite duration, as long as there are no changes to the data they contain.

However, in the case of self-assessed tax returns filed by jointly responsible parties who act as trustees of securities, it will be sufficient for said trustees to keep on their files the residence certificates, the statements and the forms referred to above during the tax period of limitation, making the same available for inspection by the Spanish tax authorities.

Special procedure: In the case of organisations for the collective management of intellectual property rights, if it is a request for a refund through the special tax return procedure and accreditation pursuant to article 17 of the Order for the approval of

form 210, the provisions of this article shall be applicable. In these cases, box (02) "Type of income", code 32 should be entered.

Special procedure: in the case of net gains exempt from the transfer of subscription rights from securities, for which a special tax return procedure and accreditation has been used pursuant to article 18 of the Order for the approval of form 210, the provisions of this article shall apply. In these cases, box (02) "Type of income", code 36 should be entered.

- **Certificate of withholdings and payments on account:** When withholdings and payments on account are deducted from the tax levied, documents justifying the same must be submitted.
- **Document accrediting the identification and ownership of the bank account:** In the case of negative tax returns (refunds), it will be necessary to submit the document accrediting the identification and ownership of the bank account into which the refund is to be paid (see the section on "Refunds" in the instructions included in the payment or refund document).
- **Accrediting a representative:** When requesting the refund to be paid into an account held by the taxpayer's legal representative, a document accrediting the latter's status as representative must be submitted containing a clause empowering the aforementioned legal representative to receive the refund on behalf on the taxpayer.

Person performing the self-assessment

Generally speaking, this tax return can be filed by the taxpayer, their appointed representative or a jointly responsible party as defined in article 9 of the Tax Act. If the refund is requested on the grounds of withholdings paid in excess, it can also be filed by the party bound to withhold.

With regard to income from urban buildings or income from the transfer of real estate assets, the tax return can only be filed by the taxpayer or, in the case of jointly owned real estate, by a married couple, when both spouses are non-residents.

"N.I.F.": All natural persons who file tax returns in Spain are assigned a tax identification number (N.I.F.).

"Surnames and name, or company name":

Natural persons: The surname, the second surname (as applicable) and the name must be entered, in that order.

Legal persons and organisations: The full name of the company or organisation must be entered. Acronyms are not allowed.

Check the corresponding box according to whether the tax return is filed by the natural person or organisation identified in this section. If the person filing the tax return fulfils several of these conditions, check the boxes corresponding to all of them.

Accrual

Income is considered to be accrued when:

- Income, on the due date or the date of payment if earlier.
- Income obtained by natural persons, owners of urban buildings, the last day of the calendar year.
- Capital gains, when the change in the asset situation takes place. In the case of transfer of real estate, indicate the date on which the transfer took place.

Regarding the refund request due to the application of an agreement regarding the special tax on certain gambling and lottery winnings, indicate the accrual which corresponds to the special tax. The special tax will be accrued when the prize is paid.

Group:

Several different incomes earned by the same taxpayer may be grouped together provided they correspond to the same income type code, come from the same payer and are subject to the same tax rate. Furthermore, if these incomes derive from an asset or right, they must come from the same asset or right. Nevertheless, in the case of income from rented or sublet property not subject to withholdings, they may be grouped with the same requirements except the requirement related to income from a single payer, although when income from property is declared from various payers a specific income type code must be indicated, code 35.

Items in an income group can never be offset against each other.

If the result of the tax return is positive (payable), check this box if you choose to group income from a single calendar quarter.

Indicate the calendar quarter (1T, 2T, 3T or 4T) and the financial year of filing in the "period/year" box.

In the case of a zero charge or negative *refund) tax return, check this box if you choose to group the income obtained during the calendar year in question. Enter "0A", zero A, and the year of filing in the "period/year" box.

Date of accrual: When using this form to declare income from urban buildings, income from the transfer of real estate assets or any other separate source of income, enter the date of accrual of the income in question in "day/month/year" format. In these cases, you must also enter "0A" and the accrual year in the "period/year" box.

Income obtained

Type of income (2): Indicate the code from the accompanying list that corresponds to the type of income.

Currency key (3): Indicate the currency, from the attached list of currencies, used for payment.

Taxpayer

"N.I.F.": If the taxpayer has been assigned a Spanish tax identification number, (N.I.F.), enter it in this box.

"F/J": Use an F if the taxpayer is an individual and a J if it is a legal person or organisation.

"Surnames and name or company name":

Natural persons: The surname, the second surname (as applicable) and the name must be entered, in that order.

Legal persons and organisations: The full name of the company or organisation must be entered. Acronyms are not allowed.

"N.I.F. in the country of residence":

If the taxpayer has been assigned a tax identification number in their country or territory of residence, enter it in this box.

"Date of birth": If you have entered F in the "F/J" box, enter the taxpayer's date of birth (day/month/year).

"Place of birth": If you have entered F in the "F/J" box, enter the taxpayer's place of birth. This section has two parts:

"City": Enter the town/city of birth, and as applicable, the corresponding province or region.

"Country code": Enter the country or territory code, from the attached list of codes, corresponding to the taxpayer's place of birth.

"Tax residence: Country code" (1): Enter the code, from the list of country codes attached, corresponding to the taxpayer's country or territory of residence for tax purposes.

"Address in country of residence": Enter the corresponding address in the country of residence, according to the following instructions.

"Residence" (49): Enter the taxpayer's address in their country of residence: Type of street (street, square, avenue, road...), name of the street, house number or, as applicable, kilometre reference.

"Additional residence information" (50): If necessary, include any additional information needed to complete the address details.

"Town/City" (51): Enter the name of the town or city of residence.

"Post Code (ZIP)" (53): Enter the post code for the address.

"Province/Region/State" (54): If so required in order to correctly identify the residence, enter the name of the province, region, state, department or any other political or administrative subdivision.

"Country Code" (56): Enter the code, from the list of country or territory codes attached, corresponding to the address.

"Land line and mobile telephone" (57) and (58):

In the interests of efficiency in settling any queries that may arise during processing, enter the landline and mobile telephone numbers (57) and (58) where the taxpayer can easily be reached during normal office hours.

Special tax return procedure from article 18 of Order EHA/3316/2010: the "Taxpayer" section shall be completed as follows: in the "Full name, name or company name" field indicate "PROCEDURE ARTICLE 18 ORDER EHA/3316/2010" and in the "Tax residence Country code" field, the code for the residence of the taxpayers. All other fields in this section shall be left blank.

Taxpayer's representative or, where applicable, residence in Spanish territory for the purpose of notifications

If the taxpayer has appointed a representative before the Spanish tax authorities to deal with their obligations regarding this tax, enter their name in this box.

In the absence of a representative, if the taxpayer has an address in Spain where they can receive notifications, enter the address here.

The taxpayer is bound to appointing a representative in the cases provided for in article 10 of the Tax Act. In all other cases, such appointment is voluntary.

"N.I.F.": Enter the representative's tax identification number.

"F/J": Enter F if the representative is a natural person, and J if they are a legal person or organisation.

"Surnames and name or company name":

Natural persons: The surname, the second surname (as applicable) and the name must be entered, in that order.

Legal persons and organisations: The full name of the company or organisation must be entered. Acronyms are not allowed.

"Representative":

Legal: Check this box if you use this section to enter the details of the legal representative.

Voluntary: Check this box if you use this section to enter the details of the voluntarily appointed legal representative.

"Residence": Enter the details of the residence in question, in accordance with the following instructions.

(31). Type of street.

Enter the type of street: Street, square, avenue, roundabout, road, alley, pedestrian street, parade, etc.

(33). Type of numbering.

Enter the corresponding type of number: Number (NÚM), kilometre (KM), no number (S/N), etc.

(34). House number.

The number of the house, or the kilometre reference, if applicable.

(35). Number qualifier.

As applicable, enter the number qualifier (BIS, duplicate -DUP.-, modern-MOD.-, old-ANT.-, etc.) or the kilometre reference (metres).

(41). Additional residence information.

As applicable, enter any additional details required to identify the residence (for example: Urbanización El Alcotán, Edificio La Peñota, Residencial El Valle, Polígono Miralcampo, etc.).

(42). Town/City.

In this box, enter the name of the town or city if different from the municipality.

(46) and (47). Landline and mobile telephone numbers.

In the interest of efficiency in settling any queries that may arise during processing, enter the landline and mobile telephone numbers (46) and (47) where the taxpayer can easily be reached during normal office hours.

Payer/Withholder/Issuer/Property purchaser

In the case of income, enter the details of the party paying said income.

When stating net gains subject to withholding, enter the details of the withholder in this box.

When stating assignment of securities, enter the issuer's details in this box.

In the case of income from the transfer of real estate assets, enter the details of the purchaser of the property in question in this box. When there are several purchasers, enter the name of the purchaser given as owner on form 211 for the payment of the withholding.

Warning: Do not fill in this section when this self-assessment form is used to declare "income from urban buildings" (income type 02), "income from rented or sublet property not subject to withholdings when income from various payers is grouped" (income type 35) or "complementary tax" (income type 27).

Special procedure from article 18 of Order EHA/3316/2010: the "Payer/Withholder/Issuer/Acquirer of the property" section shall be completed with the details of the issuer of the securities.

Location of the property (only for income types 01, 02, 28, 33, 34 and 35)

When using this tax return to declare "earnings from urban buildings", income type 02, "income from leased or sublet buildings", income types 01 and 35, or "capital gains from the transfer of real estate assets", income types 28, 33 and 34, enter the details of the building in this section.

See instructions on "residence" in the "representative" section.

Property register reference (60): Enter the property register reference. You will find this on your property tax (IBI) receipt. You can also get the property register reference from the online office of the Property Registry, "<http://www.sedecatastro.gob.es>", or by telephone, calling the Property Registry Direct Line (902 37 36 35).

Calculation of the taxable base

Sections I, R, G and H are individual options and only one, that which corresponds to the type of income in question, may be used on each tax return. The lower section, "Settlement" ("Liquidación"), is common to all sections.

Generally speaking, pursuant to the provisions of article 44 of the Tax Act, the Special Tax on Real Estate Assets of Non-Resident organisations is a deductible expense for reaching the taxable base.

210 I Eligible income from real estate

Section 210 I must only be used to declare earnings from urban buildings used by natural persons for their own enjoyment. In box (02) "Type of income" enter code 02.

Taxable base [4]: Enter the result of applying one of the percentage amounts below, whichever corresponds, to the property register value of the building.

Applicable percentage:

Accruals up to 31 December 2014

- Buildings whose property register value has been reviewed or changed with effect from 1 January 1994 1.1%
- Other buildings 2%

Accruals from 1 January 2015

- Buildings located in municipalities whose rateable value has been reviewed or changed or determined through a general collective valuation procedure, in accordance with the cadastral regulations, and has come into effect within the tax period or the within the ten previous tax periods 1.1%
- Other buildings 2%

No expenses may be deducted from the resulting amount.

The resulting amount is understood to refer to the full calendar year. The number of days is proportionally reduced when ownership has not been throughout the entire year or when it has been rented for part of the year.

If at the date of accrual of the tax (31 December) the buildings have no property register value, or the owner has not been notified of this, the taxable base of the same is calculated as 50% of the greater of the following: The price, consideration or cost price of the property, or the value of the same established by the administration for other taxes. In these cases, the percentage shall be 1.1%.

In the case of buildings under construction and in cases in which the building cannot be used for town planning reasons, no income whatsoever shall be considered.

In the case of time-sharing, the tax is payable by the holder of the right in rem, distributing the property register value on the basis of the annual period of use. If, at the time of accrual of the tax, the building has no property register value, or none has been notified to the owner, the purchase price of the right to use will be taken as the taxable base. The taxation of property income for owners of property time-share rights shall not apply when the duration is no longer than two weeks a year.

If the building is owned by several natural persons, the income from the building or usufruct is considered obtained by each owner, proportional to their ownership share.

See example in the "Settlement" section.

210 R Income

Section 210 R is used to declare any type of income. Article 24 of the Tax Act differentiates the following systems:

1. General System (article 24.1 of the Tax Act)

Pre-tax earnings (5): Enter the pre-tax income obtained.

Dividend exemption (annual limit €1,500) [6]:

Article 14.1.j) of the Tax Act establishes an exemption of up to **€1,500** on **dividends** obtained **during the calendar year**. Said income must fulfil the following conditions:

- Obtained since 1 January 2007 and up to 31 December 2014.
- By natural persons.
- Natural persons resident in another European Union Member State or in countries or territories where a valid tax exchange information system is in place (mainly, countries which have signed a double taxation agreement with Spain, with an exchange of information clause).
- Income not obtained through countries or territories listed as tax havens.
- Income and profit-sharing included under article 7.y of Act 35/2006, of 28 November.

The exemption may be applied in a single tax return or various, but any income obtained in a single calendar year may never, in total, exceed the €1,500 limit. See example in the "Settlement" section.

IMPORTANT: This exemption shall be applied exclusively to dividends accrued up to 31 December 2014.

Deductible expenses (7): No expenses may be deducted.

Taxable base (8): Enter the amount shown in box (5), except when declaring income from which the corresponding exemption will be deducted (box 6).

2. Economic activities from which expenses can be deducted (article 24.2 of the Tax Act)

Pre-tax earnings (5): Enter the pre-tax income amount

Deductible expenses (7): Only the following expenses can be deducted, which must fulfil the conditions established in article 5 of the Tax Regulations:

- Staff expenses

- Provisions
- Supplies

Taxable base (8): Being the difference between the amount entered in box (5) and box (7).

3. Taxpayers resident in other European Union Member States and for accruals from 1 January 2015, within a Country from the European Economic Area with an operative exchange of tax information (with effect from July 11, 2021, regulatory references to effective exchange of tax information are understood to be made to the existence of regulations on mutual assistance in the exchange of tax information) (article 24.6 of the Tax Act)

It applies to residents in other Member States of the European Union and those in Iceland, Norway and, for accruals as of July 11, 2021, Liechtenstein.

Pre-tax earnings (5): Enter the pre-tax income amount.

Dividend exemption (annual limit €1,500) [6]: See instructions for this box in the General System section.

Deductible expenses (7):

If the earnings have been accrued since 1 January 2015, the following shall be deductible:

- In the case of natural persons (private individuals), expenses listed in Law 35/2006 of 28 November, the Personal Income Tax Act, provided that the taxpayer accredits that these are directly linked to income obtained in Spain, and can accredit a direct and indissoluble link to the activity pursued in Spain
- In the case of corporations, deductible expenses listed in Law XX, the Corporation Tax Act, provided the taxpayer accredits that these are directly linked to income obtained in Spain, and can accredit a direct and indissoluble link to the activity pursued in Spain.

If the earnings have been accrued up to 31 December 2014: Expenses for each income category listed in Act 35/2006 on Personal Income Tax may be deducted from income obtained since 1 January 2010, provided the taxpayer accredits that these are directly linked to income obtained in Spain, and can accredit a direct and indissoluble link to the activity pursued in Spain

Taxable base (8): Being the difference between the amount entered in box (5) and that in box (7), except when declaring income from which the corresponding exemption is to be deducted (box 6).

210 H Income from the transfer of real estate assets

Section 210 H is used to declare income from the transfer of real estate assets. In box (02) "Type of income" enter code 28, except if entitled to deduction for investment in principal residence, in which case either code 33 or 34 should be entered.

Any profit obtained from the transfer of real estate assets is subject to tax. The profit is the difference between the transmission value and the purchase value.

"C/O": Mark "C " in this box in the case of a single tax return filed by both spouses. In other cases an "O" should be entered.

Then, enter their percentage share of the ownership of the building.

"Spouse": In the case of a single tax return filed by both spouses, enter the identification details of one spouse in the "taxpayer" box and those of the other spouse in the "spouse" box. In these cases, the respective ownership shares, as a percentage, must be entered in the corresponding boxes.

Transfer value (9): Enter the amount for which the asset has been transferred, after deducting any expenses and taxes inherent to the transfer and paid by the transferor.

Cost price (10): enter:

In the case of transfers carried out from 1 January 2015: The price at which the asset transferred was purchased, adding any expenses and taxes attached to the purchase, excluding interest, that have been paid by the current transferor. The resulting value is deducted, if applicable, from the mandatory depreciations applied.

In the case of transfers carried out up to 31 December 2014: Enter the price at which the asset transferred was purchased, adding any expenses and taxes attached to the purchase, excluding interest, that have been paid by the current transferor. The revaluation rate corresponding to the year the asset was purchased are applied to this value.

These rates are established each year in the General State Budget Act. The resulting value is deducted, as applicable, from the mandatory depreciations applied. This depreciation will be updated according the relevant year.

Difference (11): Being the difference between the amount entered in box (9) and that in box (10). [(11) = (9) - (10)].

Net gains (12): enter:

In the case of transfers carried out from 1 January 2015: apply either:

A) System.

Generally filers shall enter the same amount as in box (11). However, if any of the exemptions listed below are applicable, the income amount on which tax is levied shall be entered.

Exemptions:

Partial exemption, in the case of urban buildings acquired from 12-05-2012 to 31-12-2012: An exemption applies to 50 percent of the capital gains resulting from the sale of urban real estate in Spain which has been purchased between 12 May 2012 and 31 December 2012. This partial exemption is not applicable: A) In the case of natural persons, when the real estate has been purchased by or transferred to their spouse, to any person related to the taxpayer directly or by collateral lines, by blood or by affinity, up to and including the second degree, to an entity which falls under any of the conditions set forth in article 42 of the Code of Commerce, either in relation to the taxpayer or any of the other persons mentioned above, regardless of their place of residence and their obligation to draw up consolidated annual accounts. B) In the case of entities, when the real estate has been purchased by or transferred to a person or entity that falls under any of the conditions set forth in Article 42 of the Code of Commerce, regardless of their place of residence and the obligation to formulate consolidated annual accounts, or to the spouse of the above mentioned person or any other person related to said person via the direct line or collateral lines, by blood or by affinity, up to and including the second degree.

Exemption for investment in habitual residence (EU taxpayers plus Iceland, Norway and, for accruals from July 11, 2021, Liechtenstein): in the case of taxpayers living in a Member State of the European Union, or of the European Economic Area with operative exchange of tax information (with effect from July 11, 2021, regulatory references to effective exchange of tax information are understood as references to the existence of mutual assistance in the exchange of tax information), they may exclude from the tax any capital gains stemming from the transfer of the no longer principal residence in Spain, provided the total amount obtained from the transfer is reinvested in the acquisition of a new principal residence. When the reinvested amount is less than the total amount obtained from the transfer, only the proportional amount of the obtained capital gains corresponding to the reinvested amount shall be exempt from taxation.

If the reinvestment is prior to the date on which the tax return should be submitted, the reinvestment, either partial or total, may be considered to determine the corresponding tax debt. If the reinvestment was carried out before the transfer, the type of income entered should be code 33, and if the reinvestment was carried out after the transfer, code 34 should be entered.

B) Transitory system, only applicable if the transferor is a natural person who purchased the asset before 31 December 1994 (single Transitory Provision of the Consolidated Text of the Non-Resident Income Tax Act and Transitory Provision of the Ninth Income Tax Act, in the version amended by Act 26/2014).

It will be decided whether a reduction is applicable to the amount or not. If a reduction of the amount is considered, box (12) "Net gains" will have to contain the reduced amount subject to taxation. If the reduction were not applicable, that amount shall be entered in box (11) "Difference".

The foregoing notwithstanding, if any of the mentioned exemptions should be applicable, box (12) "Net gains" will have to contain the amount on which tax shall be levied.

Rules of the transitory system applicable to amounts accrued as from 1 January 2015:

1.) Once the amount resulting from the difference between the transfer and acquisition values is calculated, the part generated prior to 20 January 2006 must be set aside. This part will be reduced, if necessary, as follows:

- a) Taking the number of years between the acquisition date and 31 December 1996, rounded up.
- b) Calculating the transfer value of all the assets whose capital gains would have been under this very same transitory system, transferred after 1 January 2015 to the date in which the asset is transferred (**if the resulting amount is over €400,000, there will be no reduction**).
- c) If the amount resulting from adding the transfer value of the asset and the amount referred to in section b) is less than €400,000, the part of the capital gains generated before 20 January 2006 will be reduced by the amount resulting from applying 11.11% for each year of those indicated in section a) after the first two.
- d) If the amount resulting adding the transfer value of the asset and the amount referred to in section b) is more than €400,000, but the result of what is stated in section b) is less than €400,000, the reduction will be applied to the part of the capital gains generated before 20 January 2006 which corresponds to the proportional part of the transfer value which, together with the amount from section b), does not exceed €400,000.

Example: Transfer of property on 31 December 2015 for an amount of €300,000, acquired on 1 January 1991 for an amount equivalent to €100,000. The taxpayer previously transferred another asset (whose transfer value was €200,000) on 1 February 2015, whose capital gains were allocated in the transitory system. **Calculation of the capital gains on which tax will be levied:**

Transfer value (box 9): €300,000	Transfer date: 31/12/2015
Acquisition value (box 10): €100,000	Acquisition date: 01/01/1991
Difference (box 11): €200,000	300,000-100,000 = 200,000
Amount generated up to 19/01/2006: €120,438.11	• No. days elapsed between the dates of purchase and sale: 9,130

	<ul style="list-style-type: none"> No. days elapsed between the dates of purchase and 19/01/2006: 5,498 <p>Calculation: $(200,000 \times 5,498) / 9,130 = 120,438.11$</p>
Deductible amount: €80,292.07	<ul style="list-style-type: none"> Limit on transfer values: €400,000 Accumulated sum of transfer values from other assets transferred between 1 January 2015 and the date of the current transfer: €200,000 Although the current transfer value is €300,000, as €200,000 have already been used up from the €400,000 limit in the previous transfer, there is only €200,000 left to use in the current transfer. <p>The fractional part of the amounts generated up to 19/01/2006 which proportionately corresponds to a €200,000 transfer value is susceptible to reduction.</p> <p>Calculation: $(120,438.11 \times 200,000) / 300,000 = 80,292.07$</p>
Reduction: €35,681.79	<ul style="list-style-type: none"> Period the asset was held prior to 31-12-1996 (between the acquisition date and 31/12/1996, rounded up): 6 No. of years over 2: $6 - 2 = 4$ Reduction percentage: $4 \times 11.11\% = 44.44\%$ <p>Calculation: $(80,292.07 \times 44.44) / 100 = 35,681.79$</p>
Amount on which tax is levied (box 12): €164,318.20	Calculation: Difference-Reduction = $200,000 - 35,681.79 = 164,318.20$

In the case of transfers carried out up to 31 December 2014

A) General system:

If the transferor is an organisation or legal person, whatever the date of transfer, or a natural person who purchased the asset on or after 31 December 1994, the "net gain" (box (12) must coincide with the amount entered in box (11), "difference" unless the partial exemption mentioned below is applicable.

Partial exemption: An exemption applies to 50 percent of the capital gains resulting from the sale of urban real estate in Spain which has been purchased between 12 May 2012 and 31 December 2012. This partial exemption is not applicable: A) In the case of natural persons, when the real estate has been purchased by or transferred to their spouse, to any person related to the taxpayer either via the direct line or collateral lines, by blood or by affinity, up to and including the second degree, to an entity which falls under any of the conditions set forth in Article 42 of the Code of Commerce, either in relation to the taxpayer or any of the other persons mentioned above, regardless of the place of residence and the obligation to formulate consolidated annual accounts. B) In the case of entities, when the real estate has been purchased by or transferred to a person or entity that falls under any of the conditions set forth in Article 42 of the Code of Commerce, regardless of their place of residence and the obligation to formulate consolidated annual accounts, or to the spouse of the above mentioned person or any other person related to said person via the direct line or collateral lines, by blood or by affinity, up to and including the second degree.

If this partial exemption is applicable, record 50% in box (12) "net gains" under box (11) "difference".

B) Transitory system (Single DT TRLIRNR, according to Act 35/2006, of 28 November; BOE of 29).

Only applicable if the transferor is a natural person who purchased the asset before 31 December 1994.

In these cases, only the fractional part of the capital gains generated before 20 January 2006 will be susceptible to reduction. Enter in box (12) "net gains" the result of subtracting the corresponding reduction from the amount entered in the "difference" box. The following rules must be followed:

Rule 1. Calculating the capital gains portion generated before 20/01/2006

The fractional part of the capital gain susceptible

The fractional part of the capital gain susceptible to reduction is determined by the proportion of the number of days elapsed from the date of acquisition up to 19 January 2006 with respect to the total number of days elapsed from the date of acquisition to the date of transfer.

Rule 2. Calculating the reduction

To determine the reduction amount, apply a reduction of 11.11% to the capital gains portion susceptible to reduction for each year (must be more than 2 years) the asset has been owned by the taxpayer since the year of acquisition

and until 31-12-1996; the result is rounded up.

The following table shows the percentages by which capital gains susceptible to reduction can be reduced on the basis of the length of time the asset had been owned by the taxpayer at 31-12-1996.

Years to 31/12/1996	Date of acquisition	Reduction percentages
2	31/12/1994 a 31/12/1996	0,00 %
3	31/12/1993 a 30/12/1994	11,11 %
4	31/12/1992 a 30/12/1993	22,22 %
5	31/12/1991 a 30/12/1992	33,33 %
6	31/12/1990 a 30/12/1991	44,44 %
7	31/12/1989 a 30/12/1990	55,55 %
8	31/12/1988 a 30/12/1989	66,66 %
9	31/12/1987 a 30/12/1988	77,77 %
10	31/12/1986 a 30/12/1987	88,88 %
From 11	Up to 30/12/1986	100,00 %

Rule 3. Calculating “net gains”

The result of subtracting the foregoing reduction from the amount entered in box (11) "difference" is entered in box (12) “net gains”.

Example: transfer of a building on 31 December 2011, cost price €200,000, purchased on 1 January 1991 for a revalued (1) equivalent price of €120,000

Transmission value	€200,000
Revalued cost price (1)	€120,000
Capital gains	€80,000
Period (days) elapsed between the date of purchase and date of sale	7,665 days
Period (days) elapsed between the date of purchase and 19-01-2006	5,498 days
Portion of capital gains susceptible to reduction (2)	57,382.90
No. of years of ownership at 31-12-1996	6 years
Reduction by abatement coefficients (3)	€25,500.97
Reduced capital gain (4)	54,499.03 Euro

(1) Calculated by applying the corresponding revaluation coefficient to the cost price, according to the year the building was purchased, established in the General State Budget Act for 2011.

(2) $(5,498/7,665) \times 80,000 = €57,382.90$

(3) $57,382.90 \times 44.44\% = €25,500.97$

(4) $80,000 - 25,500.97 = €54,499.03$

If the transferor (natural person) purchased the property on two separate dates or the property has been renovated, calculations must be made as if there were two net gains. For this purpose, boxes (13), (14), (15) and (16) must be calculated separately.

Taxable base (17): Enter the amount shown in box 12 (net gains) or, as applicable, the sum of (12) and (16).

Date of purchase/renovation or 2nd purchase: Indicate the date of purchase, and when applicable, that of renovation or 2nd purchase.

State the day, month and calendar year. For example: 29 September 2011 is written 29/09/2011.

Form 211 receipt number: Enter the number printed in the top right hand corner of the copy of form 211 handed over by the purchaser to the non-resident transferor.

210 G Capital gains (except real estate)

Section 210 G is used to declare capital gains, **except those deriving from real estate assets declared in section H.**

Taxable base (18): enter:

In the case of amounts accrued as from 1 January 2015: apply either:

A) system

The taxable base will be the difference between the transfer value and the acquisition value of the asset being sold. The transfer value will be the sale value net of expenses and taxes inherent to the transfer that have been paid by the transferor. The cost price will be the amount paid for the asset in question, plus the expenses and taxes inherent to the acquisition, excluding interest, paid by the current transferor.

B) Transitory system (only applicable if the transferor is a natural person who purchased the asset before 31 December 1994).

Once the amount is found by calculating the difference between the transfer value and the acquisition value of the transferred asset, it must be determined whether the amount is deductible or not by applying the Transitory system on the amounts resulting from assets acquired before 31 December 1994 (single Transitory Provision of the Consolidated Text of the Non-Resident Income Tax Act and Transitory Provision of the Ninth Income Tax Act, in the version amended by Act 26/2014). If a deduction in the amount is applicable, the reduced amount shall be entered.

Otherwise, the complete amount shall be entered.

Rules of the transitory system applicable to amounts accrued as from 1 January 2015:

1.) Once the amount resulting from the difference between the transfer and acquisition values is calculated, the part generated prior to 20 January 2006 must be set aside. This part will be reduced, if necessary, as follows:

- a) Taking the number of years between the acquisition date and 31 December 1996, rounded up.
- b) Calculating the transfer value of all the assets whose capital gains would have been under this very same transitory system, transferred as from 1 January 2015 to the date on which the asset is transferred (**if the resulting amount is over €400,000, no reduction shall be applicable**).
- c) If the amount resulting from adding the transfer value of the asset and the amount referred to in section b) is less than €400,000, the part of the capital gains generated before 20 January 2006 shall be reduced by the amount resulting from applying the following percentages for each year of those indicated in section a) above, after the first two.

Percentages:

-25%: Shares admitted to trading, except for shares representing capital stock in Investment Companies.

-14.28%: For the remaining capital gains.

- d) If the amount resulting from adding the transfer value of the asset and the amount referred to in section b) exceeds €400,000, but the result of what is stated in section b) is less than €400,000, the reduction will be applied to the part of the capital gains generated before 20 January 2006 which proportionately corresponds to the part of the transfer value which, together with the amount from section b), does not exceed €400,000.

2.) In the case shares admitted to trading, a deduction shall be applied to the capital gains considering the following:

- a) If the transfer value is equal or greater than that of the shares, for the purposes of the 2005 Wealth Tax, the proportional part of the capital gains generated before 20 January 2006 will be reduced, when appropriate, pursuant to rule number 1.). For these purposes, the capital gains generated before 20 January 2006 will be the part of the capital gains resulting from establishing the amount corresponding to the values for the purpose of the 2005 Wealth Tax as the transfer value.
- b) If the transfer value is less than that of the shares, for the purpose of the 2005 Wealth Tax, all capital gains will be considered as generated before 20 January 2006, when appropriate, pursuant to rule number 1)

In the case of amounts accrued up to 31 December 2014

A) General system:

If the transferor is an **organisation or legal person, whatever the date of acquisition, or a natural person who purchased the property after 31 December 1994**, the tax base will be the difference between the sale price and cost price of the asset in question.

The transmission value will be the sale value net of expenses and taxes inherent to the transfer that have been paid by the transferor.

The cost price will be the amount paid for the asset in question, plus the expenses and taxes inherent to the acquisition, excluding interest, paid by the current transferor.

B) Transitory system: (Single DT TRLIRNR, according to Act 35/2006, of 28 November; Official State Gazette of 29)

Only applicable if the transferor is a natural person who purchased the asset before 31 December 1994.

In these cases, only the fractional part of the capital gains generated before 20 January 2006 will be susceptible to reduction.

Enter in the taxable base box the result of subtracting the corresponding reduction from the difference between the cost price and the sale price. The following rules must be followed:

Rule 1. Calculating the capital gains portion generated before 20/01/2006:

Rule 1.A) Transferred asset: Shares traded on any regulated market and shares in the capital of a unit trust institution.

There are two possible cases that may arise:

- If the transmission value is equal to or higher than that established for 2005 wealth tax purposes: The capital gains generated before 20 January 2006 is the difference between the value established for 2005 wealth tax purposes and the cost price. A reduction may be applied to the resulting amount.
- If the transmission value is lower than that established for 2005 wealth tax purposes: The entire capital gains are taken to have been generated prior to 20 January 2006. This means that a reduction may be applied to the entire amount of capital gains.

IMPORTANT NOTE:

In the case of shares traded on regulated markets, the value established for 2005 wealth tax purposes can be obtained from Order EHA/492/2006, of 17 February (Official State Gazette of 27). For shares in unit trust institutions, the value established for 2005 wealth tax purposes is their cash value at 31 December 2005.

Rule 1.B) Transferred asset: Other transferred assets.

This is subject to a proportional calculation on the basis of the number of days elapsed between the date of acquisition of the asset and 19 January 2006, on the one hand, and the total number of days elapsed between the date of acquisition and that of transfer, on the other. For example: if, up to 19-1-2006, 5,700 days have elapsed, and up to the date of transfer 7,500 days have elapsed, then a reduction may be applied to 76% (5,700/7,500) of the difference between the cost price and the sale price.

Rule 2. Calculating the reduction:

To determine the amount of the reduction, the corresponding reduction percentages from the following table are applied to the portion of net gain susceptible to reduction:

- Shares traded on official secondary markets, except for shares representing capital stock in Investment Companies: 25% reduction for each year (more than 2) the asset has been owned by the taxpayer since the date of acquisition and until 31-12-1996. The number is rounded up.
- Other assets: This includes, for example, shares or stockholdings in investment funds or investment companies. The applicable reduction is 14.28% for each year (more than 2) the asset has been owned by the taxpayer since the date of acquisition and up to 31-12-1996. The number is rounded up.

Rule 3. Calculating the taxable base:

In box (18) "taxable base" enter the result of subtracting the foregoing reduction from the difference between the cost price and sale Price.

Settlement

Exemptions (19) and (20): When claiming an exemption, check the box corresponding to the type of exemption and enter zero in box (21) "tax rate", except in the case of an exemption provided for in article 14.1.i) of the Tax Act (dividends and similar obtained without permanent establishment by unit trust institutions regulated under Directive 2009/65/EC), in which case enter 1%.

When applying the income exemption (limited to €1,500 per year) provided for in article 14.1.j) of the Tax Act, do not check box 19, but deduct the amount directly from the pre-tax income entered in box [6]). (This exemption applies only in respect of dividends accrued up to December 31, 2014).

Whenever the exemption for reinvestment in a principal residence applies, box (19) should not be marked with an "X", but with a "type of income" code -33 or 34 accordingly;-; box (21) "Tax rate" should contain the tax rate applicable to these capital gains, and in box (12) "Net gains" shall contain zero).

Tax Rate Law IRNR (21): Having determined the taxable base for one of the foregoing sections, according to the type of income in question, the tax rate established in article 25 of the Tax Act corresponding to this income is applied (see information sheet). If the tax rate is fractional (1.5%) write 1 5 0.

Full amount due (22): Will be calculated applying the tax rate to the taxable base. It can never be negative. When the quantity shown as the taxable base is negative, the gross amount will be entered as zero.

Deductions for donations (23): Donations made are tax-deductible under the terms of the Personal Income Tax Act.

Amount due Law IRNR (24): Being the difference between boxes (22) and (23).

Agreement percentage (25): If the applicable Agreement establishes a tax limit, generally for income, interest and levies, enter said limit, expressed as a percentage, in this box.

Agreement limit (26): Generally, in Agreements, tax limits are established as a percentage of the pre-tax income. Generally speaking, the value to be entered in this box is obtained by applying the Agreement percentage (box 25) to the amount entered in box 5 "Pre-tax income", unless the Agreement in question establishes that the percentage should be applied to a different amount.

Reduction due to Agreement (27): The taxpayer is only entitled to a reduction on the tax amount if the amount in box (26) "Agreement limit" is lower than that in box (24) "Amount due Law IRNR", taking into account the tax limit established in the Agreement. The reduction amount is the difference between boxes (24) and (26).

Reduced amount due (28): Being the difference between boxes (24) and (27).

Withholdings/payments on account (29): Enter any withholdings made and other payments on account.

Previous deposit/refund (30): Only in the event of a supplementary tax return. To determine the amount to be assigned to box (31) enter the result of the tax return originally filed for this income, but only if the previous tax return was positive (to pay), or if the corresponding refund has already been received.

If the original tax return was positive, enter in this box the positive amount of the same, preceded by a minus sign (-).

As applicable, also enter in this box the tax payable in the IRNR settlement made by the tax authorities in relation to the original tax return and that has already be notified prior to filing this supplementary tax return.

If the tax authorities agreed to pay a refund resulting from the original IRNR tax return, enter in this box the refund amount agreed by the authorities prior to filing this supplementary tax return, preceded by a plus sign (+).

Do not fill in this box if no refund has been received at the time of filing this supplementary tax return.

Result of the self-assessment (31): Enter in this box the result of the tax return:

If this is a positive amount, it will be payable upon filing the tax return.

If it is negative, this will be the refund to be received upon filing the tax return, and must be preceded by a minus sign (-).

Examples:

Example 1: Dividends.

A dividend of €2,500 obtained on 25 June 2018 by a natural person resident in Brazil. A withholding of 19% has been made (€475). The double taxation Agreement establishes a tax limit of 15% of the pre-tax dividend amount.

Determination of the taxable base

210 R Income (General System):

Pre-tax earnings (5): 2,500

Deductible expenses (7): 0

Taxable base (8): 2,500

Settlement:

Tax Rate Law IRNR (21): 19%

Full amount due (22): 475 (2,500 x 19%)

Amount due Law IRNR (24): 475

Agreement percentage (%) (25): 15%

Agreement limit (26): 375 (2,500 x 15%)

Reduction due to Agreement (27): 100 (The Agreement limit exceeds the Amount due Law IRNR).

Reduced amount due (28): 375

Withholdings/payments on account (29): 475

Result of the self-assessment (31): - 100 (375 - 475)

Example 2: Fixed asset income.

A taxpayer resident in Portugal owns an apartment in Malaga that was purchased in 2001 for €130,000, including expenses and taxes. The rateable (land register) value of the apartment, revalued in 2015, for 2018 is €60,100. In 2016, the apartment was not rented.

In 2018, the taxpayer is liable for the following tax on accrued income:

Determination of the taxable base

210 I Income from real estate:

Taxable base [4] = 60,100 x 1.1% = 661.1

Settlement:

Tax rate Law IRNR (%) [21]: 19% (19% for an EU resident; for non-EU residents from Iceland and Norway, it would be 24%)

Full amount due (22): 125,60 (661,1 x 19%)

Deductions for donations (23): 0

Amount due Law IRNR (22) - (23): 125,60

Reduced amount due (28): 125,60 (1)

Withholdings/payments on account (29): 0

Result of the self-assessment (31): 125,60

(1) Boxes (25), (26) and (27) are not completed because, generally speaking, in the case of income from real estate, double taxation agreements assign tax authority to the state in which the property is located, with no tax limit.

Supplementary

If this tax return supplements one previously filed, check the "Supplementary tax return" box.

Generally speaking, after having filed the tax return, if mistakes or oversights resulting in a payment than that legally due appear, or claim for a refund in excess of the correct amount are detected, a supplementary tax return must be filed to rectify the tax situation.

The supplementary tax return must include all mandatory details and any new or modified amounts together with those already correctly filed on the original form.

In the case of supplementary tax returns, box (3) must be filled in, and the receipt number of the original tax return in question must be supplied.

Date and signature

Enter the date and signature in the space reserved for this purpose. This tax return must be signed by the person filing the return or their representative. In the case of a single tax return filed by both spouses and the property transferred is jointly owned by both non-resident spouses, both spouses must sign the tax return.

Information Sheet- 210. Income Type

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• Dividends and profit sharing obtained by pension funds equivalent to those governed by the Combined Text of the Pension Plan and Pension Fund Act (Legislative Royal Decree 1/2002, of 29 November), exempt under the terms of article 14.1.k) of the Non-Residents Income Tax Act	29
• Dividends and profit sharing obtained by unit trust institutions regulated by Directive 2009/65/EC, of the European Parliament and the Commission, of 13 July 2009, exempt under the terms of article 14.1. l) of the Non-Residents Income Tax Act	30
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Currency keys

CURRENCY	KEY
Danish krone	208
Norwegian krone	578
Swedish krone	752
Australian dollar	036
Canadian dollar	124
New Zealand dollar	554
US dollar	840
Swiss Franc	756
British pound	826
Euro	954
Japanese Yen	392
Other currencies	999

Information Sheet-. Tax rates

- Generally (see table):

Year of return	2011	2012-2014	2015		2016 and following				
Tax rate	24%	24,75%	Residents in the EU, Iceland and Norway		Other taxpayers	Residents in the EU, Iceland and Norway	Liechtenstein		Other taxpayers
			Up to 11-07-2015: 20%	From 12-07-2015: 19,50%	24%	19%	Up to 11-07-2021: 24%	From 12-07-2021: 19%	24%

- Pensions and similar benefits

Average rate resulting from applying the following tax scale:

Annual pension payment, up to - Euros	Charge - Euros	Rest of pension, up to - Euros	Applicable rate - Percent
0	0	12.000	8
12.000	960	6.700	30
18.700	2.970	hereinafter	40

Average rate = $\frac{\text{Charge}}{\text{Annual pension amount}} \times 100$

- Interest and other income obtained the transfer of own assets to third parties (see table):

Year of return	2011	2012-2014	2015		2016 and following
Tax rate	19%	21%	Up to 11-07-2015: 20%	From 12-07-2015: 19,50%	19%

- Dividends and other income deriving from shares in company equity (see table):

Year of return	2011	2012-2014	2015		2016 and following
Tax rate	19%	21%	Up to 11-07-2015: 20%	From 12-07-2015: 19,50%	19%

- Income from transfer or disposal of shares representing the capital of unit trust institutions (see table):

Year of return	2011	2012-2014	2015		2016 and following
Tax rate	19%	21%	Up to 11-07-2015: 20%	From 12-07-2015: 19,50%	19%

- Other capital gains other than the above declared at the time of transferring assets (see table):

Year of return	2011	2012-2014	2015		2016 and following
Tax rate	19%	21%	Up to 11-07-2015: 20%	From 12-07-2015: 19,50%	19%

- Earnings from work carried out by natural persons not resident in Spanish territory by virtue of a fixed length contract for seasonal workers, in accordance with the provisions of labour laws.....2%
- Earnings from work carried out by natural persons not resident in Spanish territory, provided that they are not income taxpayers, who provide services in Diplomatic Missions and Spanish Consular Representations abroad, when there are no specific rules deriving from International Treaties to which Spain is party.....8%
- Royalties between associate companies, paid to a company resident in an EU Member State or to permanent establishment of said company in another EU Member State, provided certain conditions are fulfilled:

Up to 30-06-2011	From 1-07-2011
10%	0%

- Earnings deriving from reinsurance operations.....1.5%
- Shipping or air transport organisations based abroad, whose ships or aircraft touch Spanish territory.....4%
- Supplementary taxation (article 19.2 Law IRNR) (see table):

Year of return	2011	2012-2014	2015		2016 and following
Tax rate	19%	21%	Up to 11-07-2015: 20%	From 12-07-2015: 19,50%	19%

Form 210	Instructions for filling in your self-assessment form	Non-resident Income Tax Non-residents without permanent establishment PAYMENT OR REFUND DOCUMENT
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Important: All amounts required must be expressed in euros, placing the whole number in the left hand division of the corresponding boxes, and fractions (to two decimal points) on the right.

Where to file the return

Positive tax returns:

- a) The tax return may be filed and paid in any organisation collaborating in tax collection management located in Spain (banks, savings banks or co-operative banks). Generally, once the self-assessed tax return has been submitted to the collaborating organisation, there is no need for it to be placed in an envelope or sent to the Tax Agency.

When, pursuant to the provisions of article 7 of the Ministerial Order approving this form, the self-assessment must be accompanied by any documentation, this shall be included in an envelope, which can be the general "Help programme" envelope or an ordinary envelope and, once the concept "NON-RESIDENT INCOME TAX" and the reference number of the payment document obtained when printing the self-assessment have been included on the envelope, it shall be delivered to the collaborating organisation, which shall forward it to the Tax Agency, or delivered personally or by registered post to the relevant Tax Agency Office, or dependent Administrations, or to the Large Taxpayers Central Office, or to the relevant Large Companies Management Units, for the self-assessments by taxpayers assigned to them.

- b) From 1 March 2011, taxes may be paid through a foreign bank under the procedure described in the "payment" section of these instructions. When, pursuant to article 7 of the Ministerial Order approving this form, specific documentation must be attached to the tax return, this, together with the "for the collaborating organisation/administration" copy of the deposit/refund document, will be sent in an ordinary envelope, addressed to the Oficina Nacional de Gestión Tributaria (Address: Agencia Tributaria. Departamento de Gestión Tributaria. Oficina Nacional de Gestión Tributaria. IRNR. Modelo 210. C/ Lérica 32-34 [Registro General]; 28020 Madrid).

Tax returns without deposit or refund (zero charge):

The "for the collaborating organisation/administration" copy of the deposit/refund document, and any corresponding documentation, if required, must be handed in personally or sent by registered post to the competent Tax Agency office or administration attached to the same, or delivered to the corresponding Large Taxpayers Central Office or Large Corporation Management Unit if filed by taxpayers assigned to these units.

However, if the taxpayer carries out the self-assessment and is assigned an identification code on filling in the form at the Tax Agency website and there is also no representative or address located in Spain included in the self-assessment where the notifications may be sent, this will be filed in person or by registered post, at the Oficina Nacional de Gestión Tributaria (Address: Agencia Tributaria. Departamento de Gestión Tributaria. Oficina Nacional de Gestión Tributaria. IRNR. Modelo 210. C/ Lérica 32-34 [Registro General]; 28020 Madrid).

Negative tax returns (refund):

The "for the collaborating organisation/administration" copy of the deposit/refund document, and any corresponding documentation, if required, must be handed in personally or sent by registered post to the competent Tax Agency office or administration attached to the same, or delivered to the corresponding Large Taxpayers Central Office or Large Corporation Management Unit if filed by taxpayers assigned to these units.

However, if the taxpayer carries out the self-assessment and is assigned an identification code on filling in the form at the Tax Agency website and there is also no representative or address located in Spain included in the self-assessment where the notifications may be sent, this will be filed in person or by registered post, at the Oficina Nacional de Gestión Tributaria (Address: Agencia Tributaria. Departamento de Gestión Tributaria. Oficina Nacional de Gestión Tributaria. IRNR. Modelo 210. C/ Lérica 32-34 [Registro General]; 28020 Madrid).

Criteria for determining jurisdiction

The following rules are applied for the purpose of determining the jurisdiction of territorial tax agency office, except in the case of positive tax returns filed and paid at foreign banks:

- **For earnings from real estate**, income from urban buildings or gains from the transfer of real estate: The tax agency where the property is located will have jurisdiction.
- **In all other cases:**
 - a) If the tax return is filed by a **representative**: The tax agency office corresponding to the tax address of the representative will have jurisdiction.
 - b) If the tax return is filed by a jointly **responsible party**: The tax agency office corresponding to the tax address of said jointly responsible party will have jurisdiction.

- c) In the case of a **negative tax return filed by a withholder**: The tax agency office corresponding to the tax address of the withholder will have jurisdiction..
- d) If the tax return is filed by **the taxpayer**: The tax agency office corresponding to the taxpayer's tax address will have jurisdiction.. In the absence of a Representative:
- 1) In the case of income: The tax agency corresponding to the payer's tax address.
 - 2) In the case of capital gains, if these are subject to withholdings, the tax agency corresponding to the withholder's tax address; if not subject to withholding, the tax agency corresponding to the tax address of the trustee or manager of the assets or rights or, failing that, the Madrid branch of the Tax Agency.

However, the Large Taxpayers Central Office and Large Corporation Management Units will have jurisdiction in the case of tax returns filed by taxpayers assigned to these organisations in the case of returns filed by the taxpayer, and in accordance with paragraph d) above, the representative, jointly responsible party or withholder that determine jurisdiction is a taxpayer assigned to the foregoing office or units.

In the case of positive tax returns paid through a foreign bank, the **Oficina Nacional de Gestión Tributaria** (Dirección: Agencia Tributaria. Departamento de Gestión Tributaria. Oficina Nacional de Gestión Tributaria. IRNR. Modelo 210. C/ Lérida 32-34 [Registro General]; 28020 Madrid).

However, in the case of self-assessment to refund or zero charge, if the taxpayer carries out the self-assessment and is assigned an identification code on filling in the form at the Tax Agency website and there is also no representative or address located in Spain included in the self-assessment where the notifications may be sent, the **Oficina Nacional de Gestión Tributaria** (Dirección: Agencia Tributaria. Departamento de Gestión Tributaria. Oficina Nacional de Gestión Tributaria. IRNR. Modelo 210. C/ Lérida 32-34 [Registro General]; 28020 Madrid).

Filing deadline

The period for filing and paying, as applicable, tax returns depends on the type of income in question and is as follows:

- a) **Income from the transfer of real estate**: Irrespective of the result, self-assessments for income from the transfer of real estate must be filed within three months after the one-month period subsequent to the date of transfer (date of accrual) of the asset has elapsed.
- b) **Income from real estate located in Spain**: The tax return must be filed within the calendar year following the date of accrual (31 December of each year). If filed electronically by Internet, the tax payment to be deposited from 1 January to 23 December can be paid automatically.
- c) **Other income**:
 1. Positive tax returns (to pay): Tax returns must be filed and paid within the first twenty calendar days of April, July, October and January for income accrued in the quarter preceding these dates. If filed electronically by Internet, the tax payment to be deposited from 1 to 15 can be paid automatically.
 2. Zero charge tax returns: These must be filed between 1 and 20 January of the year following accrual of the income in question.
 3. Negative tax returns (refund): These must be filed from 1 February of the year following accrual of the income in question and within four years following the end of the period for filing and paying withholdings. This is applicable to all self-assessed tax returns, irrespective of whether the refund derives from the internal rules of a particular double taxation Agreement, and even if a shorter period is stipulated in the implementing Order of the Agreement. The deadline for filing the self-assessment will be understood to conclude on the date it is filed.

Person performing the self-assessment

"N.I.F.": The tax return must contain the tax identification number (N.I.F.) assigned in Spain to the party filing the tax return.

"Surnames and name or company name":

Natural persons: The surname, the second surname (as applicable) and the name must be entered, in that order.

Legal persons and organisations: The full name of the company or organisation must be entered. Acronyms are not allowed.

Accrual

Income is considered to be accrued when:

- Income, on the due date or the date of payment if earlier.
- Income obtained by natural persons, owners of urban buildings, the last day of the calendar year.
- Capital gains, when the change in the asset situation takes place. In the case of transfer of real estate, indicate the date on which the transfer took place.

Regarding the refund request due to the application of an agreement regarding the special tax on certain gambling and lottery winnings, indicate the accrual which corresponds to the special tax. The special tax will be accrued when the prize is paid.

Group:

Several different incomes earned by the same taxpayer may be grouped together provided they correspond to the same income type code, come from the same payer and are subject to the same tax rate. Furthermore, if these incomes derive from an asset or right, they must come from the same asset or right. Nevertheless, in the case of income from rented or sublet property not subject to withholdings, they may be grouped with the same requirements except the requirement related to income from a single payer, although when income from property is declared from various payers a specific income type code must be indicated, code 35.

Items in an income group can never be offset against each other.

If the tax return is positive (to pay), check this box when choosing to group the income accrued in a single calendar quarter. Indicate the calendar quarter (1T, 2T, 3T or 4T) and the financial year of filing in the "period/year" box.

In the case of a zero charge or negative tax return, check this box when choosing to group the income accrued during a calendar year. Enter "0A", zero A, and the year of filing in the "period/year" box.

Date of accrual: When using this form to declare income from urban buildings, income from the transfer of real estate assets or any other separate source of income, enter the date of accrual of the income in question in "day/month/year" format. In these cases, enter "0A" and the year corresponding to the date of accrual in the "period/year" box.

Result of the self-assessment

Enter the result of the tax return (box (31)). If this result is negative (refund), enter the number preceded by a minus sign (-).

Payment

Amount: If the tax return is positive (to pay), enter the amount here (box [31]).

Through a collaborating organisation located in Spain:

The tax return may be filed and paid at any tax agency partner organisation located in Spain (banks, savings banks and cooperative banks).

Through a foreign bank:

From 1 March 2011, it will be possible the pay tax returns by bank transfer from a foreign bank, according to the following instructions:

From the Tax Agency Internet portal www.agenciatributaria.es fill in form 210 with the corresponding information, then print the form together and its corresponding payment document with its receipt number.

When filling in the form, remember the following:

- a) The party filing the tax return must be the taxpayer.
- b) The name of the foreign bank from which the transfer is made, and if applicable, the bank account, must be given.

Following this, pay the amount resulting from the self-assessment by means of a bank transfer for the corresponding amount, in euros, from a foreign bank account.

- c) The transfer must be sent to the Banco de España account detailed on the Tax Agency web page.

When making the transfer, the "beneficiary" of the same must be the receipt number of the payment document that was obtained when printing the tax return. This number must be followed by the words "-AEAT" (Beneficiary: 250NNNNNNNNNAEAT).

Likewise, the specific characters generated for the "Concepto" (item) field for each specific case and contained in the instructions returned by the printing service should be entered in this field. The code consists of the following data, written without spaces and in the order given (the number in brackets indicates the number of characters corresponding to each item in the code; numbers should be completed by zeroes to the left if necessary):

NIF (9), Modelo (3), Ejercicio (2), Anagrama (4), Periodo (2)

Where NIF is the 9 digit tax identification number assigned to the taxpayer in Spain, or if this is not available when filling in the form, the identification code issued when filling in the form, which will be valid only for that form-filing procedure. The NIF assigned in Spain, or failing that, the identification number assigned, must be used in the future when filing tax returns. Modelo (form) will always be 210. Ejercicio (fiscal year) will be the last 2 digits of the fiscal year. Anagrama is used only for natural persons (private individuals). Legal persons will enter the word "JURI".

(Example of Concepto: XXXXXXXXX21011JURI0A)

- d) Once payment and the details of the transfer have been received, these are associated with the corresponding tax return by means of a receipt number.
- e) When, pursuant to article 7 of the Ministerial Order approving this form, specific **documentation** must be attached to the tax return, this, together with the "for the collaborating organisation/administration" copy of the deposit/refund document, will be sent in an ordinary envelope, addressed to the Oficina Nacional de Gestión Tributaria (Address: Agencia Tributaria. Departamento de Gestión Tributaria. Oficina Nacional de Gestión Tributaria. IRNR. Modelo 210. C/ Lérida 32-34 [Registro General]; 28020 Madrid).

Rebate

Amount: If the tax return is negative (refund), enter the amount here (box [31]).

Refunds will be paid by bank transfer to the account indicated in the deposit/refund document. The holder of said account may be one of the following:

- a) The party filing the tax return. However, if the tax return is filed by the taxpayers' representative, the refund may only be paid into an account held by the taxpayers' legally authorised representative.
- b) The taxpayer.

If the refund is to be paid into an account held by one of the parties filing the tax return in their capacity as jointly responsible party, withholder or legally authorised representative, the bank account must be held in Spain. However, if the bank account is held by the taxpayer, it may be opened either in a Spanish bank or, from 1 March 2012, in a foreign bank.

When the refund is to be paid by bank transfer, the corresponding account number must be supplied.

NB: As a temporary measure, until 1 March 2012, refunds may be paid to accounts held by the taxpayer's representative

"Refund waiver": This box should be checked if the taxpayer waives the refund.

Nothing to pay or refund

If neither refund nor payment apply, check the "zero charge" box.

Date and signature

Enter the signature and date in the space provided for this purpose.

The document must be signed by the party filing the tax return or their representative.

In the case of a single tax return filed by a both spouses, and the property transferred is jointly owned by both non-resident spouses, both must sign the tax return.