

# Instructions for filling in your self-assessment form

## Non-resident Income Tax

Withholding in property purchases from non-residents without permanent establishment.

**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 file**

Form to be used by the purchasers, **residents or non-residents**, whether natural persons or entities, of real estate located in Spain from non-residents without permanent establishment. The purchasers are bound to withhold and deposit the statutory percentage, or to make the corresponding account deposit of the agreed consideration as payment on account of the tax that the non-resident will later have to pay (Articles 25.2 of the Tax Act and 14 of its Regulations).

An account deposit will not be required in the case of property provided for the incorporation or capital increase of companies with residence in Spanish territory.

If this tax withheld is not deposited, the building will be liable for the lesser amount of the sum withheld and the relevant tax.

Once the deposit has been made, the purchaser will deliver the "copy for the non-resident transferor" to said non-resident, who will use it to justify the account deposit when they file the tax return for income deriving from the transfer, and will keep the "copy for the purchaser" as proof that the deposit has been made.

**Tax returns for each property purchased must be filed at the territorial Tax Agency branch or office where the property is located.**

### • **Accrual**

**Date of accrual:** Enter the date on which the transfer took place as "day/month/year".

**Payment period:** Payment must be made within one month following the date of transfer.

### • **Property purchaser**

**"NIF in the country of residence":** If the purchaser is a non-resident and has a tax identification number assigned in their country of residence, enter this number here.

**"Number of acquirers":** In the case of several purchasers, enter the number of each one and fill in the appendix.

**"F/J":** Enter an F if the purchaser is a natural person, and J if a legal person or organisation.

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

**If the purchaser is a resident** enter the details of their address.

**If the purchaser is a non-resident** and has an address within Spain, this address may be entered here for notification purposes.

**(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.

**"Address in the country of residence":**

**If the purchaser is a non-resident**, enter the corresponding address in their country of residence according to the following instructions.

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

**"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 corresponding to the taxpayer's address from the list of country or territory codes attached.

**"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.

#### • Details of the non-resident transferor

Enter the details of the non-resident person or organisation transferring the building.

**"N.I.F.":** Enter the tax identification number (N.I.F.) assigned in Spain.

**"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.

**"Number of transferors":** In the case of several non-resident transferors, enter the number of each one and fill in the appendix.

**"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":** Enter the code corresponding to the taxpayer's country or territory of tax residence from the list of country codes attached.

**"Address in the 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 corresponding to the taxpayer's address from the list of country or territory codes attached.

#### • Building Description

Enter the description of the property transferred.

See the instructions on "residence" in the "Property purchaser" section.

**(60) Property register reference:** 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).

Mark with a X the box showing the public or private nature of the document.

**"Notary":** If a Public Document, enter the name and surnames of the Notary and the deed number.

#### • Settlement

**"Transmission cost" [01]:** Enter the agreed sale price.

If the property is owned by both resident and non-resident natural persons or organisations, only enter the proportion of the sale prices corresponding to the non-resident owners.

Example:

Property owned by four siblings, two of whom are residents (A and C) and two non-residents (B and D), acquired through inheritance. The property is sold for €200,000.

The percentage shares held by each owner are as follows: A : 20%, B: 20%, C: 30% and D: 30%.

1. Percentage share of the property held by non-residents B and D:  $20\% + 30\% = 50\%$
2. Sale price corresponding to non-residents (box 01)=  $200,000 \times 50\% = €100,000$
3. Withholding (box 02)=  $100,000 \times 3\% = €3,000$
4. Percentage of the total non-resident percentage represented by their ownership shares:  
B:  $(20/50) \times 100 = 40\%$  and D:  $(30/50) \times 100 = 60\%$
5. Withholding to be entered by each non-resident owner in box 29 of their respective 210 form subsection H:  
B:  $3,000 \times 40\% = €1,200$  and D:  $3,000 \times 60\% = 1,800$  Euro

**"Withholding percentage" [02]:** This is **3%**.

**"Withholding/account deposit" [03]:** Enter the percentage withholding (3%) of the amount entered in box [01].

**"Results to deposit from previous self-assessments" [04]:** In this box, enter the amount entered in tax returns already filed. This is only applicable to supplementary tax returns.

**"Result to deposit" [05]:** In this box, enter the result of subtracting boxes [03] and [04].

#### • Supplementary

Check this box if the tax return supplements a previous return.

If so, enter the receipt number of the previous return filed.

#### • Date and signature

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

The tax return must be signed by the purchaser of the property or their representative.

#### • Deposit

The party bound to withhold or deposit on account must file the self-assessed tax return and pay the resulting amount at any Tax Agency partner organisation located in Spain (banks, savings banks, co-operative banks).

**Warning: Once payment has been made, the "for the purchaser" and "for the non-resident transferor" copies will be returned to the taxpayer**

Once the self-assessment 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.

# Instruction for filling in appendices

List of purchasers  
(resident or non-resident)

List of transferors  
(non-resident)

**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.**

The corresponding appendix must be completed in the case of several non-resident transferors or several purchasers (resident or non-resident).

## • Self-assessment. Identification details

**"N.I.F.":** The tax identification number (N.I.F.) of the organisation filing the tax return must be entered.

**"Company name":** Enter the company name.

**"Receipt number":** Enter the tax return receipt number.

## • List of purchasers (resident or non-resident)

Enter the details of the purchasers (residents or non-residents)

**"N.I.F.":** Enter the tax identification number.

**"F/J":** Enter an "F" if the taxpayer is a natural person, and a "J" if 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.

**"NIF in the country of residence":** If the purchaser is a non-resident and has a tax identification number assigned in their country of residence, enter this number here.

**"C/O":** In the case of a married couple, enter "C" in the spaces in this box corresponding to both spouses. In other cases an "O" should be entered.

**"Share coeff.":** Indicate their share, in percentage terms, in the ownership of the property.

**"Residence" and "Address in the country of residence":** The instructions on "property purchaser" on the self-assessment form explain the meaning of the boxes in these sections.

## • List of transferors (non-resident)

Enter the details of the transferors (non-residents)

**"N.I.F.":** Enter the tax identification number.

**"F/J":** Enter an "F" if the taxpayer is a natural person, and a "J" if 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.

**"C/O":** In the case of a married couple, enter "C" in the spaces in this box corresponding to both spouses. In other cases an "O" should be entered.

**"Share coeff.":** Indicate their share, in percentage terms, in the ownership of the property.

**"N.I.F. in the country of residence", "Date and place of birth", "Tax residence: Country code" and "Address in the country of residence":**

The instructions on "details of non-resident transferor" on the self-assessment form explain the meaning of the boxes in these sections.