

INFORMATION “TAX DECLARATION ON FORM 210 FOR NON RESIDENT OWNERS OF ONE PROPERTY” (in 2017)

In order to comply with the new Spanish tax laws, you have to declare your Income Tax on form 210. You also find detailed information in English on the webpage of the Inland Revenue Office (write "Agencia Tributaria formulario 210" in your internet browser; once on the webpage click on "English" version, then on "Form 210 for filling (preliminary tax return)". The form has to be filled in **ON LINE** and paid in your bank any time during the calendar year. Following are simple instructions on how to fill the form in if you are a non resident owner of only one property. Remember that if the property is in two or more names, you have to present individual tax forms splitting the cadastral value. Before you start, make sure that the security level on your internet is not set too high. In order to adjust this, you need to select “tools” in your internet browser, “internet options”, and then click on the tab for “security”. Adjust the security level as low as possible. If this is not done, there will be an error on the form and you will not be able to print it.

BOX “Person performing the self-assessment”

N.I.F.: Enter your NIE number
 Surname: Enter your surname and first name
 In your capacity as: Tick the box that says “Taxpayer” “S”

BOX “Accrual”

Period: Select “annual”
 Accrual year: Enter **2016**
 Accrual date: Enter 31122016

BOX “Income Obtained”

“02” Income type: Select “income from urban property”
 “03” Currency keys: Select “euro”

BOX “Taxpayer”

N.I.F.: Enter NIE number (it automatically appears)
 F/J: Enter F
 Surname.... Enter surname and first name (it automatically appears)
 NIF in country of residence: (This is not compulsory to fill in)
 Date of Birth: Enter date of birth
 Place of Birth: Enter place of birth
 Country Code: Select county (United Kingdom is GB)(Germany is DE)
 “01” Tax Residence code: Select country where you are tax resident (United Kingdom is GB)(Germany is DE)

THE FOLLOWING IS SIMPLE - FILL IN THE ADDRESS OF YOUR COUNTRY OF RESIDENCE

BOX “Taxpayer’s Representative” – this is not necessary if you are filling the form in yourself.

BOX “Location of the property”

Fill in the address of the property that you are paying taxes for. The cadastral reference number can be found on your rates receipt.

BOX “Determination of the taxable base amount”

In box “04” Calculate 2 % of the Cadastral value (found on the 2016 rates receipt) and enter the amount.
 (If cadastral value individually was revised within last 10 years then take 1,1%)
 In box “21” Enter **19 % for residents in the EU, Iceland and Norway - 24% for other taxpayers**
 In boxes “22”, “24”, “28” & “31” Calculate 19% (or 24%) of the amount you entered in box “04” and enter this into all of the these boxes.

BOX “Supplementary self-assessment” – This is not compulsory

BOX “Choose the type of tax return”

In Positive Result Tick “to deposit”

PRESS VALIDATE AND GENERATE “PDF” - then print the form and take it to your bank for payment