

## Personal Income Tax in Spain

Who is considered liable for income tax in Spain?

When and where should income tax be paid?

What Spanish tax allowances and credits are there?

A person becomes liable for tax as a resident of Spain if:

- They spend more than 183 cumulative days in one calendar year in Spain,

that is: 1 January to 31 December, which is the tax year. They become liable

whether or not they formally register in the Registro Central de Extranjeros

- OR their "centre of economic interests" is in Spain, that is: the base for their economic or professional activities is in Spain

- OR their "centre of vital interests" is in Spain, that is: their spouse lives in Spain

and they are not legally separated, and/or their dependent minor children live in Spain

In Spain, an individual is either resident or not resident for the whole tax year.

A resident of Spain is liable for tax on their worldwide income at scale rates

after any available allowances and deductions.

A non-resident of Spain is liable for Spanish income tax only on Spanish income,  
generally at fixed rates and with no allowances or deductions.