



# Main taxes in Catalonia

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**KIT 5.1.1**

## **KIT 5.1.1: Main taxes in Catalonia.**

**ACCIÓ**

**Government of Catalonia**



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### **Created by**

Competitive Intelligence and Strategy Unit (ACCIÓ).

### **Collaboration**

*GD Global Mobility.*

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# 1. Direct taxes

1.1 Personal Income Tax (*IRPF*)

1.2 Corporation Tax (*IS*)

1.3 Non-resident Income Tax (*IRNR*)

1.4 Wealth Tax (*IP*)

1.5 Inheritance and Gift Tax (*ISD*)

1.6 Tax on the non-productive assets of legal entities

## 1.1 Personal Income Tax (*IRPF*)

**Taxable events.** Obtaining the following income:

- Income from work.
- Income from real estate capital.
- Income from assets and dividends, interest and returns on insurance contracts.
- Income from economic activities.
- Capital gains and losses.
- Income assignments

**Taxpayer:** Individuals resident for tax purposes in Spain.

**Tax rate:** Depending on the volume of the taxpayer's income, a scale between a minimum rate of 21.5% and a maximum rate of 48% is applied for general base income. The savings base is taxed at 23% from 50,000 euros (the first 6,000 euros at 19%, up to 50,000 at 21% and the excess at 23%).

## 1.2 Non-resident Income Tax (*IRNR*)

**Taxable event:** Income obtained in Spain by a non-resident.

**Taxpayer:** Non-resident individuals and legal entities.

**Tax rate:** 24% for dividends, interest and capital gains. Rates may be reduced in application of any Agreements for avoiding Double Taxation.

**Specialty for certain non-residents who acquire residence in Spain (“impatriates”):** This regime is very interesting for skilled workers who want to move to Spain (24% for the first €600,000 in the first year and the next five; and the rest at 45%).

## 1.3 Corporation Tax (*IS*)

**Taxable events.** Obtaining any type of income:

- Net returns (positive or negative) obtained from the year of economic exploitation.
- Income from property and rights that make up the entity's assets.
- Increases and decreases in assets.

**Taxpayer:** Legal entities and other entities resident for tax purposes in Spain.

**Tax rate:** 25% in general (as of 2016).

## 1.4 Wealth Tax (*IP*)

**Taxable event:** Ownership of goods and rights with economic content.

**Taxpayer:** Resident and non-resident individuals (in the case of non-residents exclusively for property and rights located in Spanish territory, according to the criteria of the Law).

**Tax rate:** A tax scale is applied for residents that ranges between 0.21% and 2.75% (0.2% and 2.5% for non-residents) while an exempt minimum of 500,000 euros applies (700,000 euros for non-residents).

## 1.5 Inheritance and Gift Tax (*ISD*)

**Taxable event:** Acquisition of goods and rights *mortis causa* and free acquisitions *inter vivos*.

**Taxpayer:** Natural persons who are the successors, the donees or the beneficiaries, resident or non-resident.

**Tax rate:** The general rate ranges from 7% to 32% (for transmissions *inter vivos* between relatives there is a specific scale), then applying reductions and multiplier coefficients for family proximity and specific rebates for each Autonomous Community. In Catalonia there is a rebate of 99% of the tax rate for inheritances due to death in favor of spouses. Other direct relatives have significant rebates, but not so high.

## 1.6 Tax on the non-productive assets of legal entities

**Taxable event:** Ownership of certain goods (real estate, motor vehicles with a power equal to or greater than two hundred horse power, leisure boats, aircraft, art objects and antiques and jewelry).

**Taxpayer:** Legal persons and entities that, without having legal personality, constitute an economic unit or separate wealth subject to taxation (for example, societies with a commercial object).

**Tax rate:** A tax scale that ranges between 0.21% and 2.75%.



## 2. Indirect taxes

2.1. Value Added Tax (IVA)

2.2 Tax on Property Transfers and Documented Legal Acts (*ITP-AJD*)

2.3. Excise Duties (*IIEE*)

2.4 Tariffs

2.5 Tax on packaged sugary drinks

2.6 Tax on stays in tourist establishments

## 2.1. Value Added Tax (*IVA*)

**Taxable event:** Delivery of goods and services, with monetary or in-kind consideration, carried out in the development of economic or professional activities, as well as intra-Community acquisitions and imports of goods.

**Taxpayer:** Natural or legal persons who have the status of entrepreneurs or professionals who act in the development of their business or professional activity.

**Tax rate:** 4%, 10% or 21% applicable, depending on the goods delivered or the service provided.

## 2.2 Tax on Property Transfers and Documented Legal Acts (*ITP-AJD*)

**Taxable event:** Certain transactions:

- Asset transfers with consideration when the transferor (in general) is not an employer.
- Corporate transactions.
- Legal acts documented by notarial documents (grant in public deed) or commercial documents (bills of exchange, etc.).

**Taxpayer:** Natural or legal persons.

**Tax rate:** Transfer of goods: 10% for real estate and 4% for property. Corporate transactions: 1%. 1.5% for deeds subject to the *AJD* modality and 1.8% for deeds where the *IVA* exemption is waived.

## 2.3. Excise Duties (*IIEE*)

**Taxable event:** Excise taxes are levied on beer, wine and fermented beverages, intermediate products, alcohol and derived beverages, on hydrocarbons, on tobacco, on certain means of transport, on alcohol and on electricity.

**Taxpayer:** Holders of factories or warehouses. Importers and purchasers. Commercial premises. Depending on the excise tax, the taxpayer may vary.

**Tax rate:** Different tax rates depending on the taxable event. In addition, there may be different rates depending on the type of product (gasoline is not taxed the same as diesel).

## 2.4. Tariffs

**Taxable event:** Imports, storage, warehousing and sale of goods through customs.

**Taxpayer:** Natural or legal persons who dispatch through customs.

**Tax rate:** This will vary according to the nature of the goods declared at customs and, sometimes, its origin. According to the product there can be very different rates, in such a way that there can be minimum or maximum rates or rates that depend on the value of the merchandise..

## 2.5 Tax on packaged sugary drinks

**Taxable event:** The tax is applicable to sugary drinks that contain added calorific sweeteners (including sugar, honey, fructose, sucrose, corn syrup, maple syrup, nectar or agave syrup and rice syrup).

**Taxpayer:** The natural or legal person who supplies the drink to the final consumer. The taxpayer is obliged to pass the tax on to the final consumer.

**Tax rate.** Two rates of tax are established according to the sugar content:

- Drinks with more than 8 grams of sugar per 100 ml: 0.12 euros/liter.
- Drinks of between 5 and 8 grams of sugar per 100 ml: 0.08 euros/liter.

## 2.6 Tax on stays in tourist establishments

**Taxable event:** The tax is levied on the capacity of individuals that is manifested by the stay, for days or fractions of days, with or without overnight stay, in tourist establishments and facilities.

**Taxpayer:** Individuals receiving the service.

**Tax rate:** This will vary according to the type of establishment or equipment (the law differentiates between 5\* hotels, 4\* hotels, boats, etc.) and the location of this establishment or equipment (within Barcelona or outside Barcelona).



## 3. Local taxes

3.1 Real Estate Tax (*IBI*)

3.2 Tax on Economic Activities (*IAE*)

3.3 Mechanical Traction Vehicle Tax (*IVTM*)

3.4 Increase in the Value of Urban Land Tax  
(*IIVTNU*)

3.5 Tax on constructions, installations and works  
(*ICIO*)

## 3.1 Real estate tax (*IBI*)

**Taxable event:** Ownership of real estate, rural or urban. Ownership of real rights of usufruct or surface on real estate. Ownership of an administrative concession on public goods or services.

**Taxpayer:** Natural and legal persons and other entities such as communities of property.

**Tax rate:** 0.4%–1.1% on the cadastral value of urban property (the specific percentage is set by each City Council). 0.3%–0.9% on the cadastral value of rural properties (the specific percentage is set by each City Council).

## 3.2 Tax on economic activities (*IAE*)

**Taxable event:** Exercise of economic activities (business, professional or artistic) in national territory, regardless of whether they are carried out or not in a specific place.

**Taxpayer:** Natural and legal persons and other entities such as communities of property.

**Tax rate:** Exemption for individuals and entities with a turnover of less than one million euros. The tax rate will be that which results from applying the weighting coefficient to the rate based on turnover and the situation coefficient. There may be a provincial surcharge.

### 3.3 Mechanical Traction Vehicle Tax (*IVTM*)

**Taxable event:** Ownership of registered mechanical traction vehicles.

**Taxpayer:** Natural or legal persons.

**Tax rate:** Different amounts depending on the power and class of vehicle.

### 3.4 Increase in the Value of Urban Land Tax (*IIVTNU*)

**Taxable event:** Increase in the value of land of an urban nature.

**Taxpayer:** Natural or legal persons, who sell a property or receive it as a donation or inheritance.

**Tax rate:** A coefficient is applied to the cadastral value depending on the age, which can be up to 60%, and on this amount the tax rate, which can reach 30%, is applied.

### 3.5 Tax on constructions, installations and works (*ICIO*)

**Taxable event:** Undertaking any construction, installation or work that requires a works or urban planning license.

**Taxpayer:** Natural or legal persons, whether or not they own the property where the taxable event is located.

**Tax rate:** Up to 4% of the actual and effective cost of the construction, installation or work.



## 4. Further information

### Links that may be of interest

State Tax Administration Agency:

- [https://www.agenciatributaria.es/AEAT.internet/Inicio/La\\_Agencia\\_Tributaria/Normativa/Normativa\\_tributaria\\_y\\_aduanera/Normativa\\_tributaria\\_y\\_aduanera.shtml](https://www.agenciatributaria.es/AEAT.internet/Inicio/La_Agencia_Tributaria/Normativa/Normativa_tributaria_y_aduanera/Normativa_tributaria_y_aduanera.shtml)
- <https://atc.gencat.cat/es/tributs/>



# ACCIÓ

Passeig de Gràcia, 129

08008 Barcelona

[www.accio.gencat.cat](http://www.accio.gencat.cat)

[www.catalonia.com](http://www.catalonia.com)

@accio\_cat

@catalonia\_ti