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# Main taxes in Catalonia

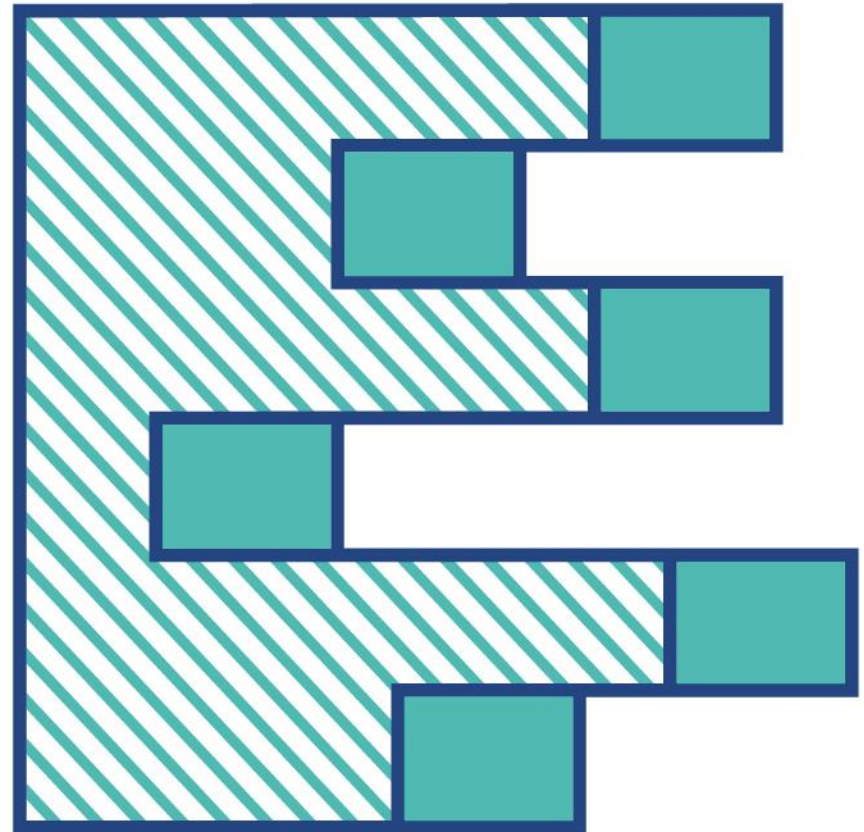
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## KIT 8.1

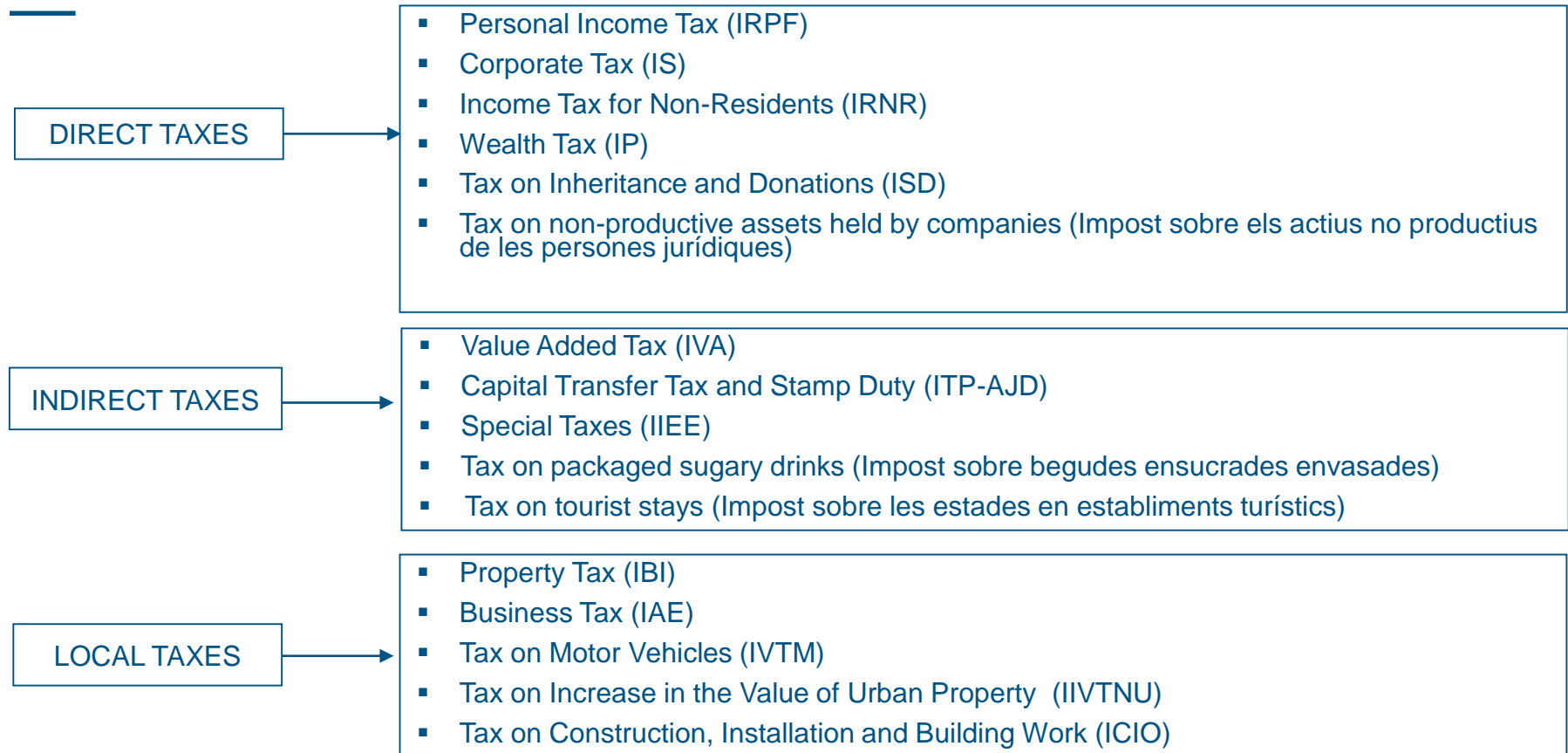
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### Advice & Information Tools

July 2017



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# Direct taxes

DIRECT  
TAXES

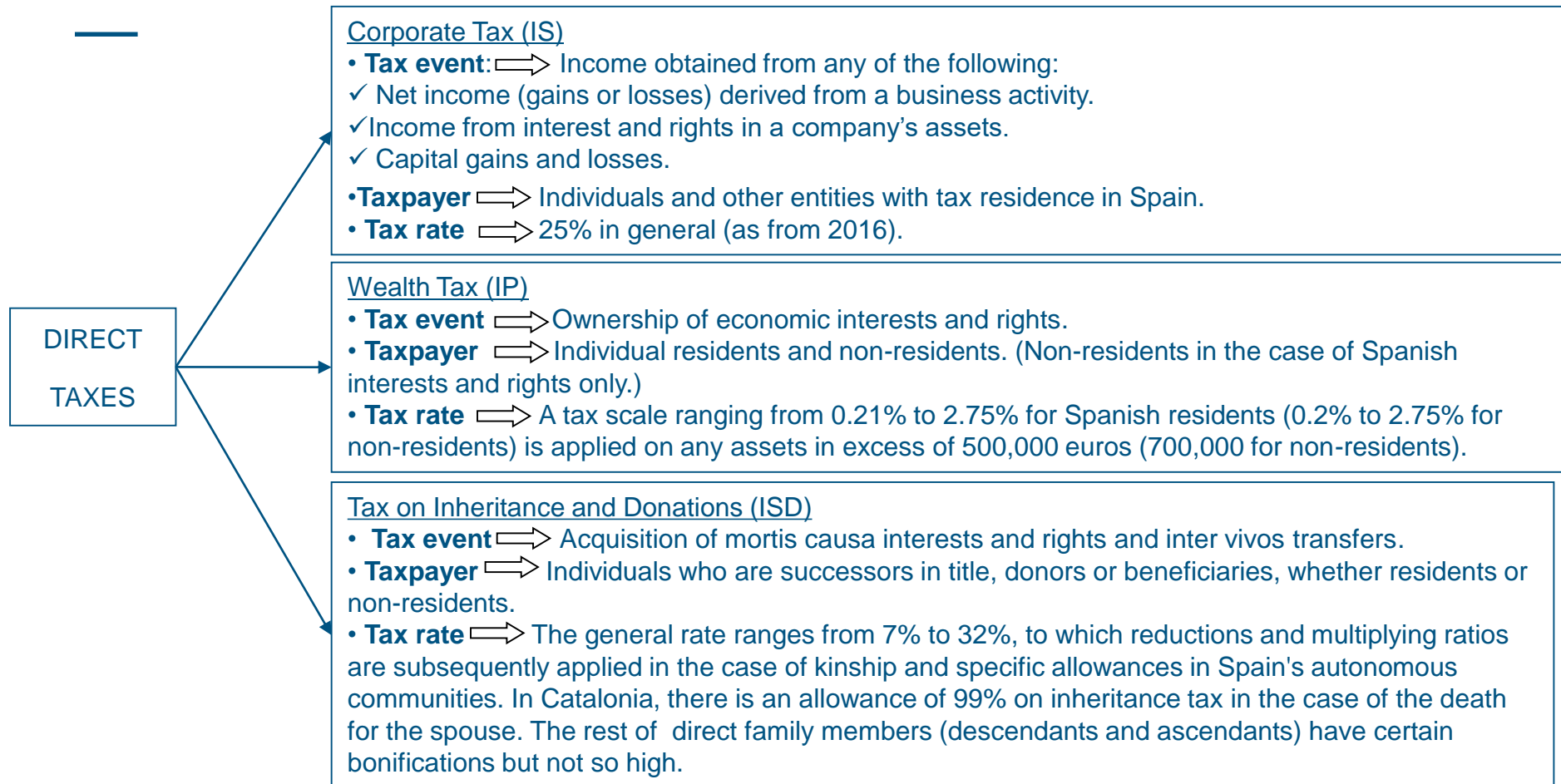
## Personal Income Tax (IRPF)

- **Tax event** ⇒ Income obtained from the following:
  - ✓ Income from employment.
  - ✓ Investment income from property.
  - ✓ Investment income other than from property and dividends, interest and returns of insurance contracts
  - ✓ Income from business activities.
  - ✓ Capital gains and losses.
  - ✓ Other revenue.
- **Taxpayer** ⇒ Individuals with tax residence in Spain.
- **Tax rates** ⇒ A minimum of 21.5% and a maximum of 48% is levied on taxpayers' income based on their earnings. Savings income is taxed at a rate of up to 23% for any amounts above 50,000 (19% for the first 6,000 euros, 21% for up to 50,000 euros and 23% for any amounts above that).

## Income Tax for Non-Residents (IRNR)

- **Tax event** ⇒ Income obtained in Spain by non-residents.
- **Taxpayer** ⇒ Non-resident legal entities and individuals.
- **Tax rate** ⇒ 24% for dividends, interest and capital gains. Rates may be reduced if provided for in agreements for avoiding double taxation.
- Special system for employees relocated to Spain ("inpatriates"): this special system allows taxpayers who are residents to be taxed temporarily as non-residents. A flat rate of 24% up to €600,000 (applicable in the tax period of change of residency and for the following five ones) and 45% onwards.

# Direct taxes



# Direct taxes

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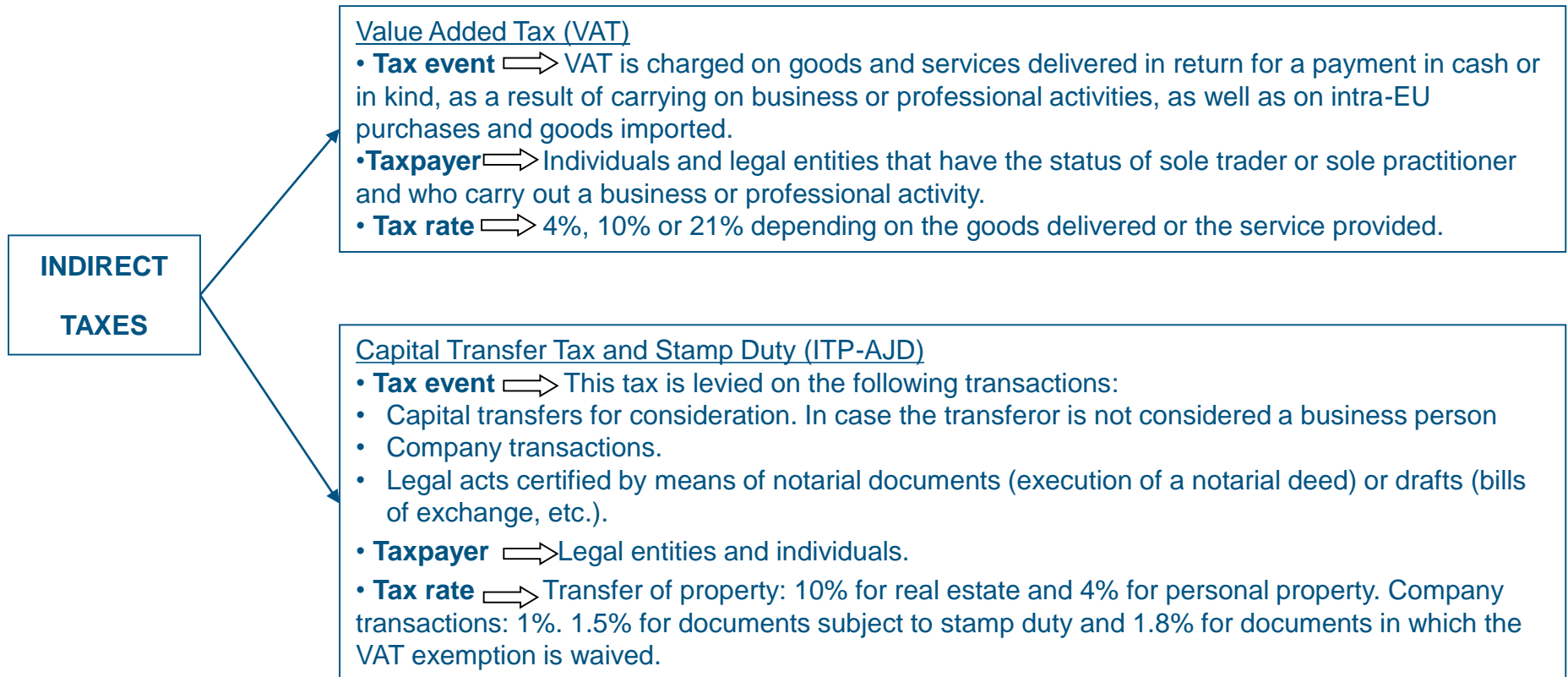
## DIRECT TAXES



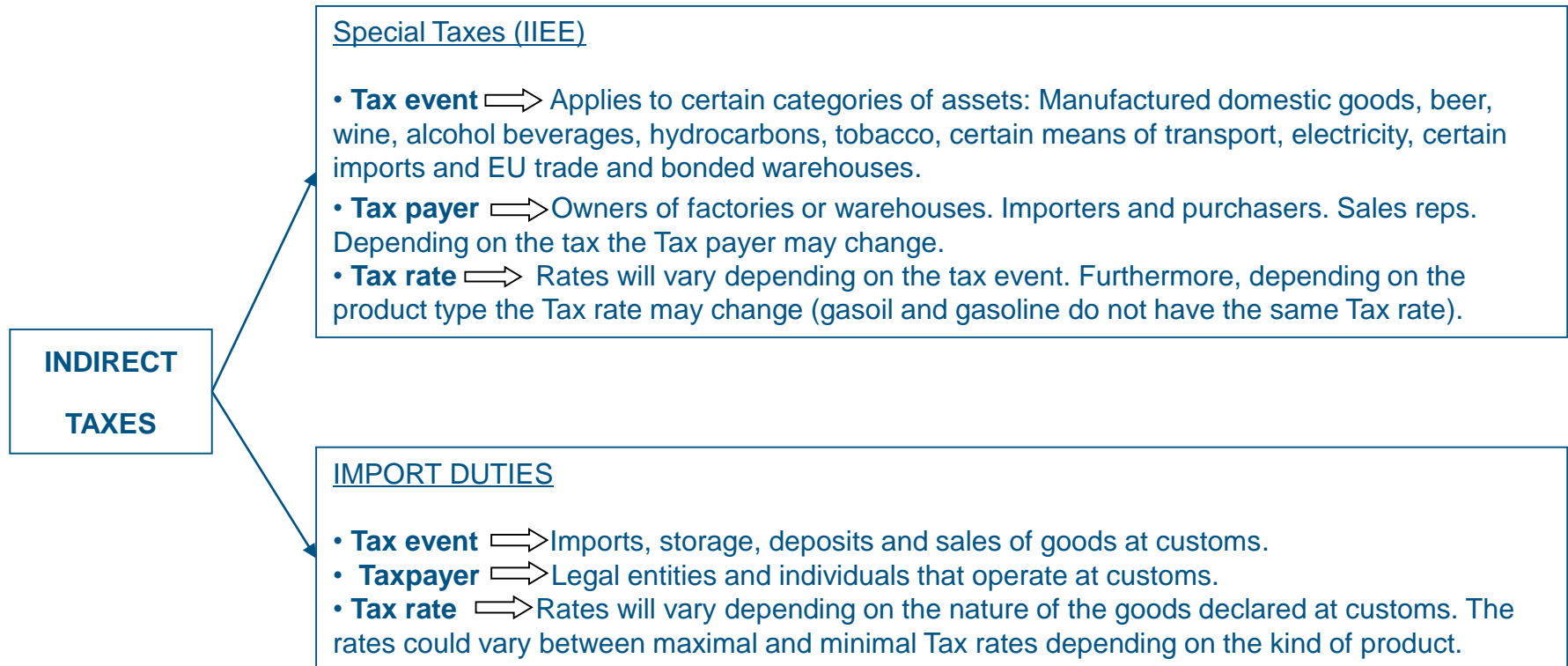
Tax on non-productive assets held by companies (Impost sobre els actius no productius de les persones jurídiques)

- **Tax event**  $\Rightarrow$  Ownership of certain assets (real estate, automobiles with engines in excess of 200 horsepower, leisure boats, aeroplanes, art objects, antiques and jewellery), located in Catalonia and deemed not be used for business purposes.
- **Taxpayer**  $\Rightarrow$  Entities with legal personality and entities without legal personality but constituting a taxable business unit or a separate set of assets (e.g. civil law companies with commercial purposes).
- **Tax rate**  $\Rightarrow$  A tax scale ranging from 0.21 % to 2.75 % is applied.

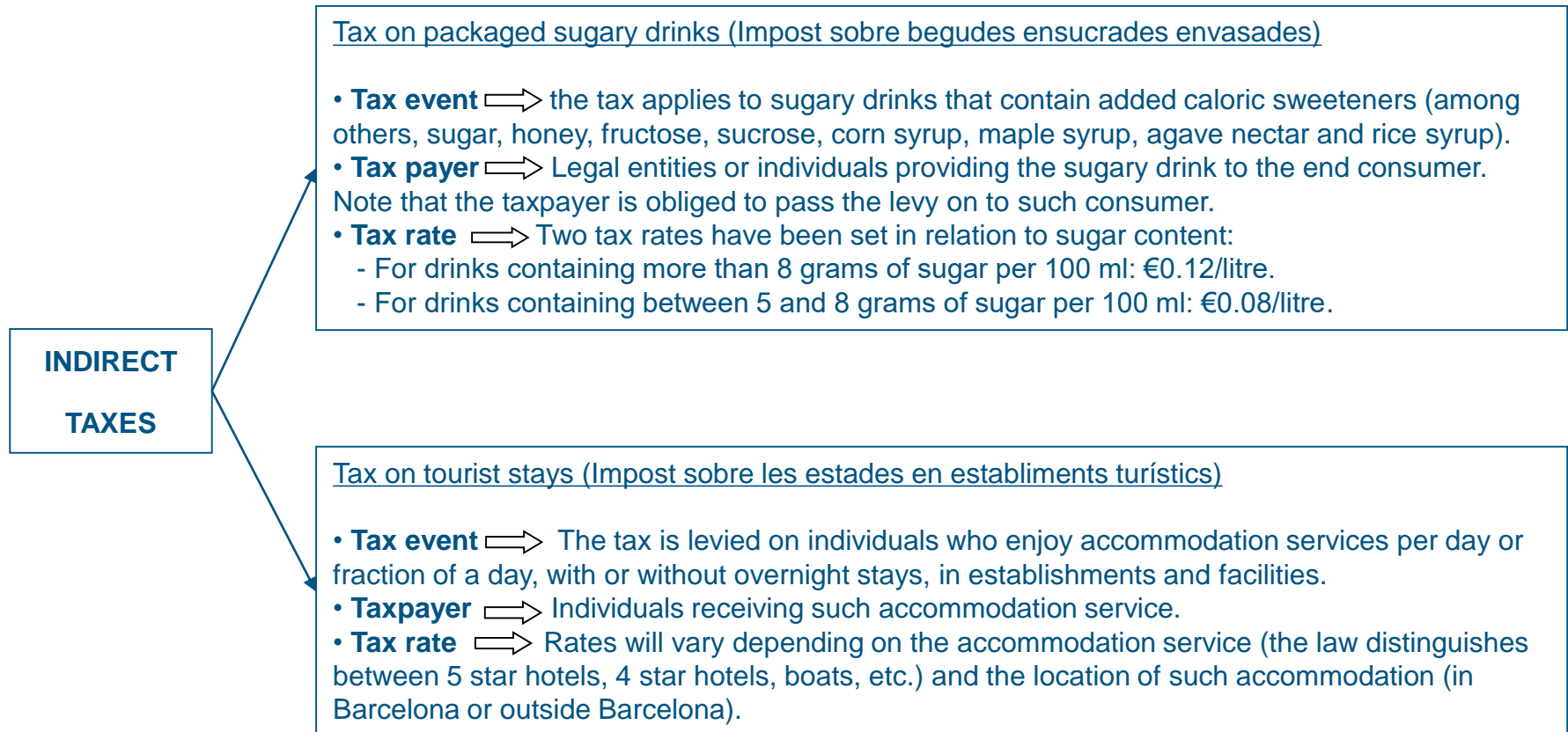
# Indirect taxes



# Indirect taxes

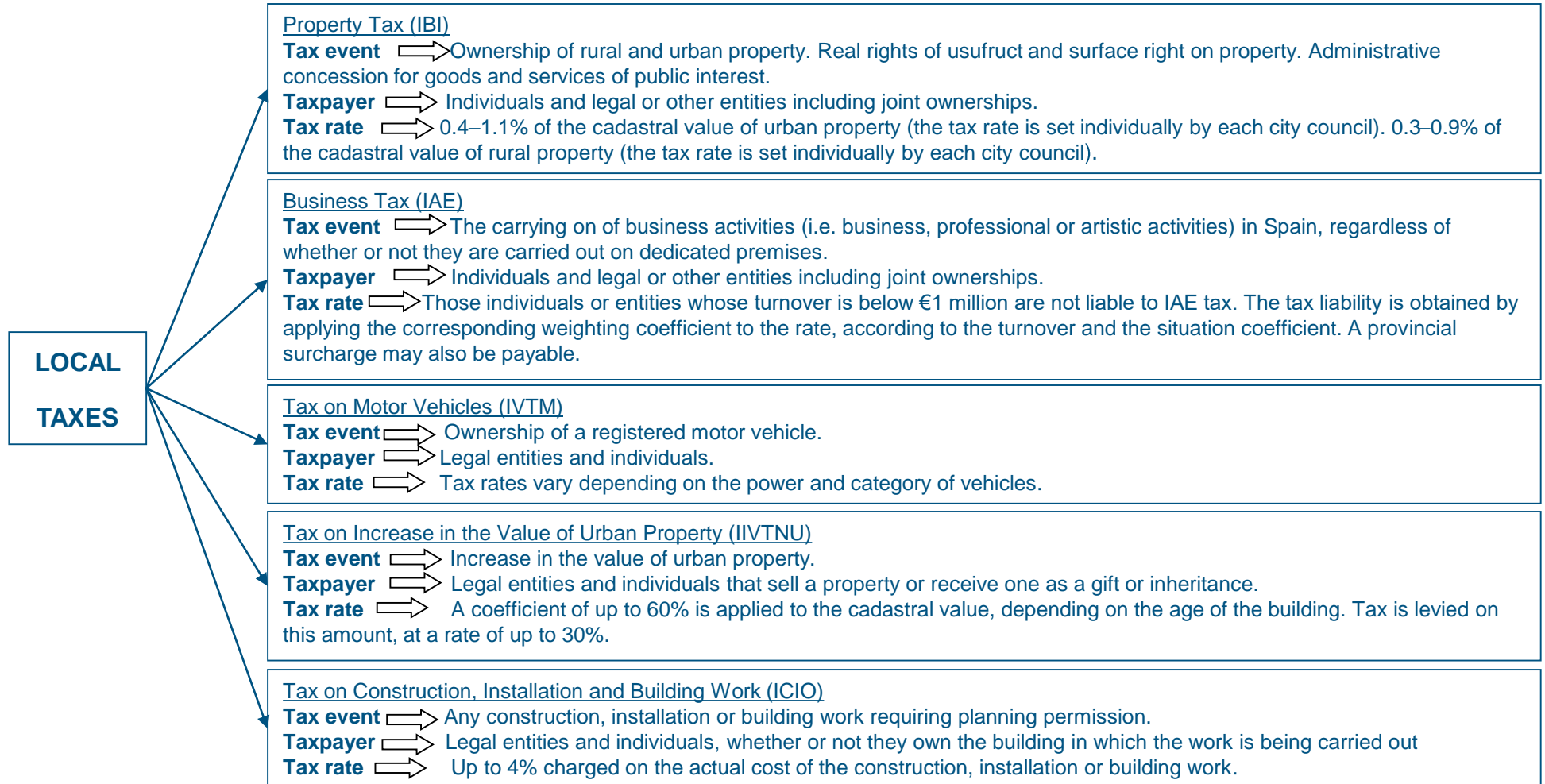


# Indirect taxes





# Local taxes



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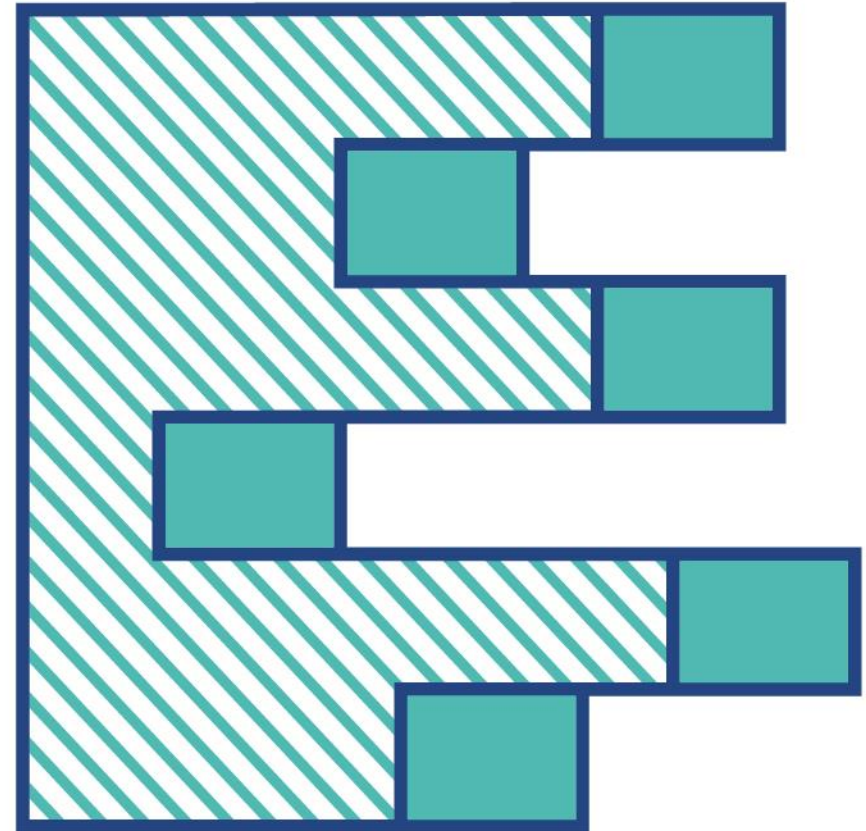
# ACCIÓ

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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

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