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# Main taxes in Catalonia

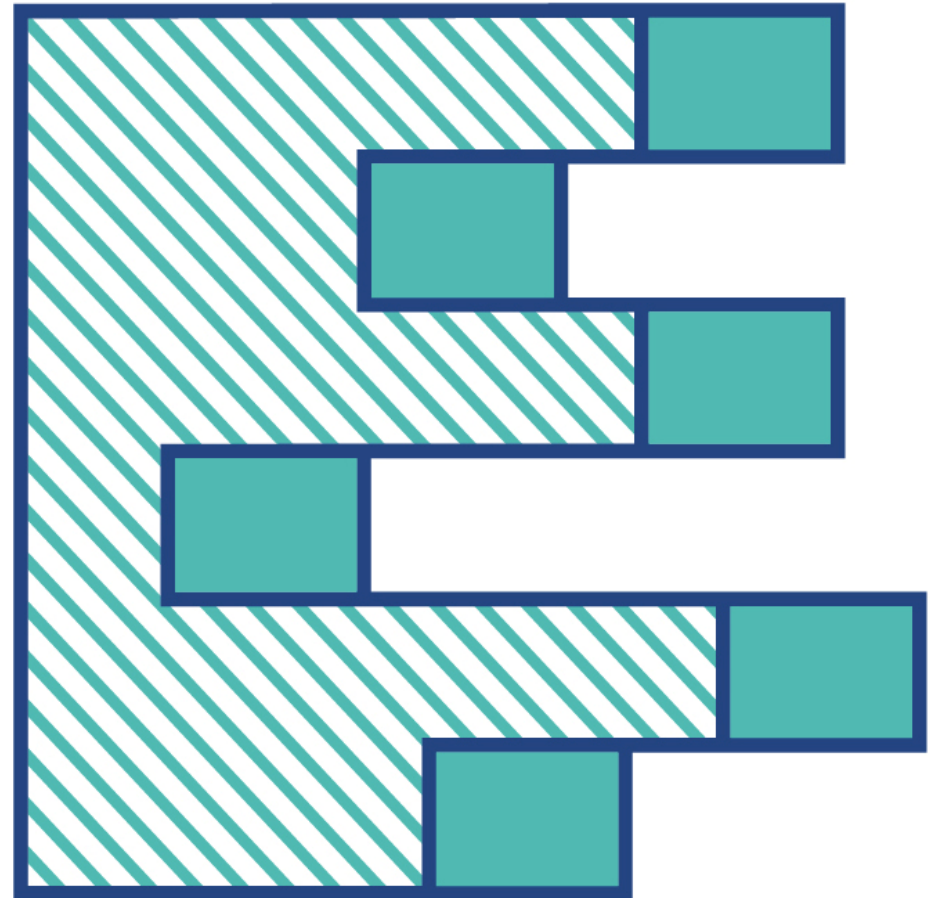
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## KIT 8.1

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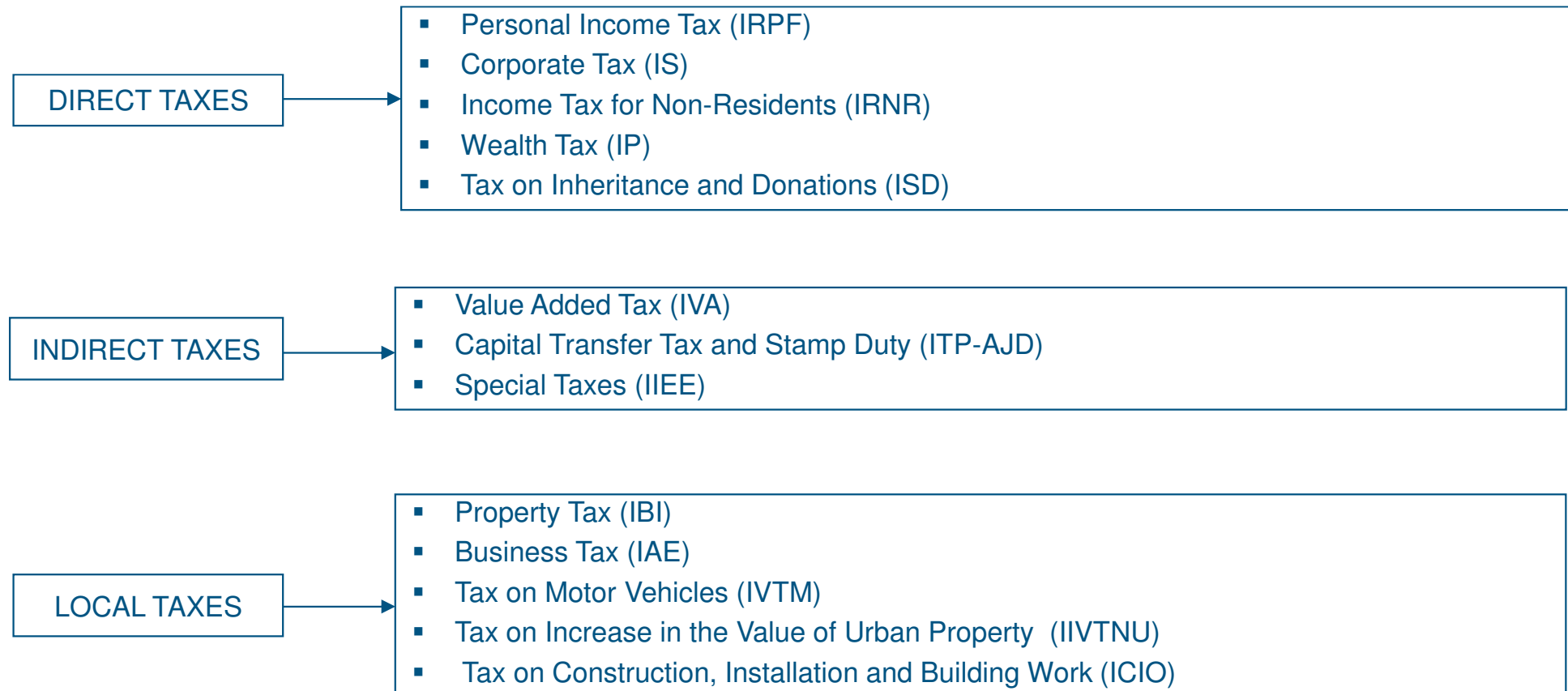
### Advice & Information Tools

February 2016



# Contents

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# Direct taxes

DIRECT  
TAXES

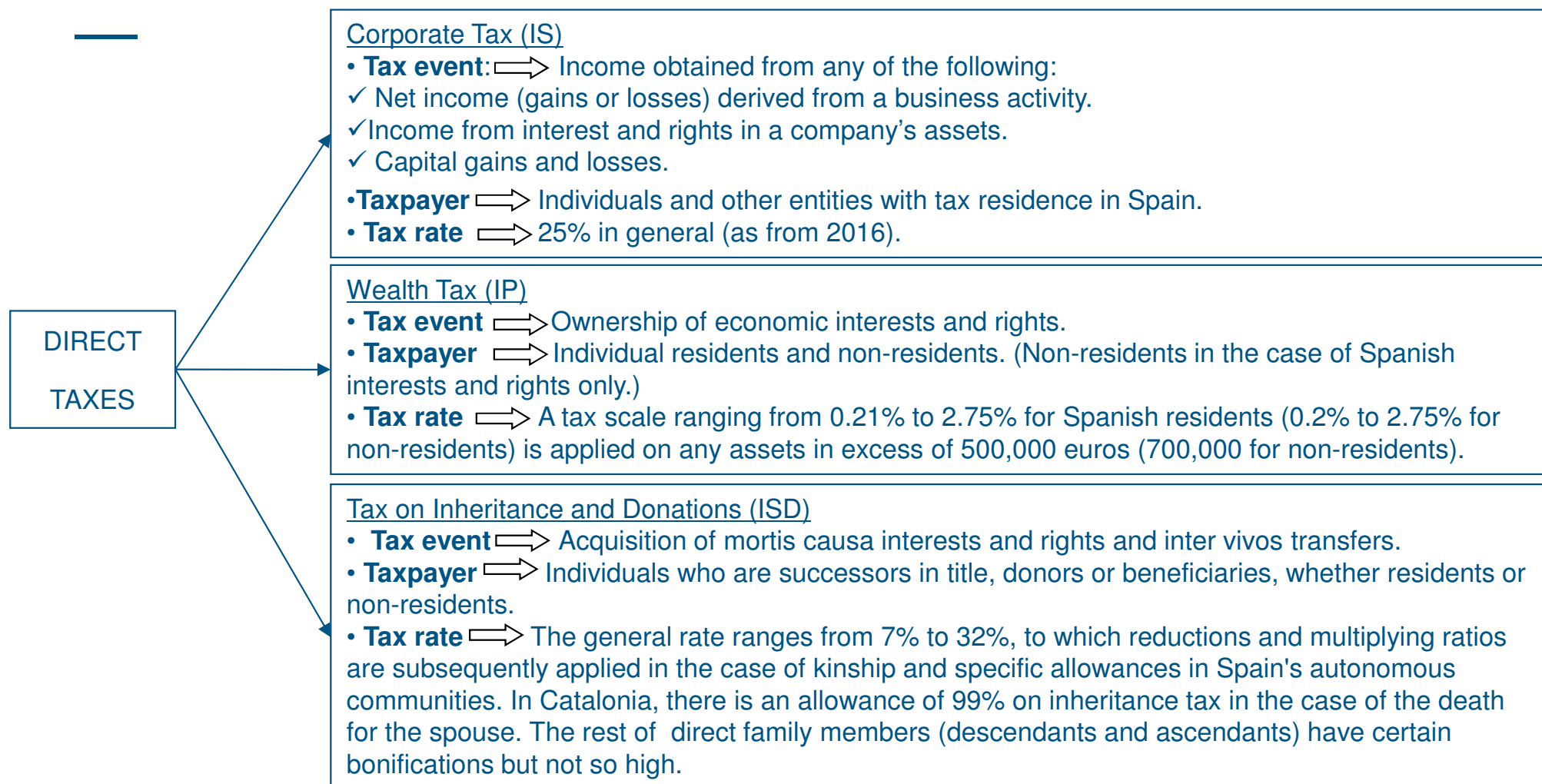
## Personal Income Tax (IRPF)

- **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).

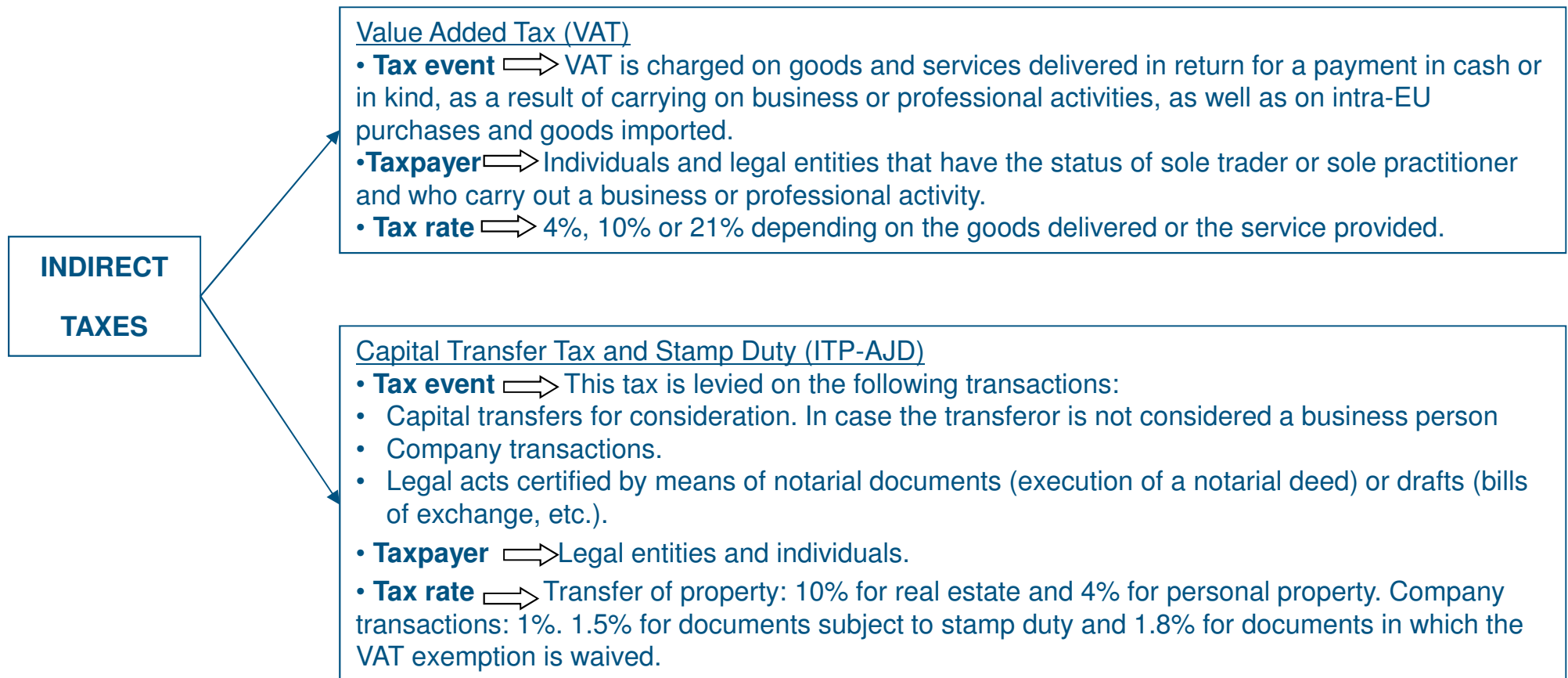
## Income Tax for Non-Residents (IRNR)

- **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.

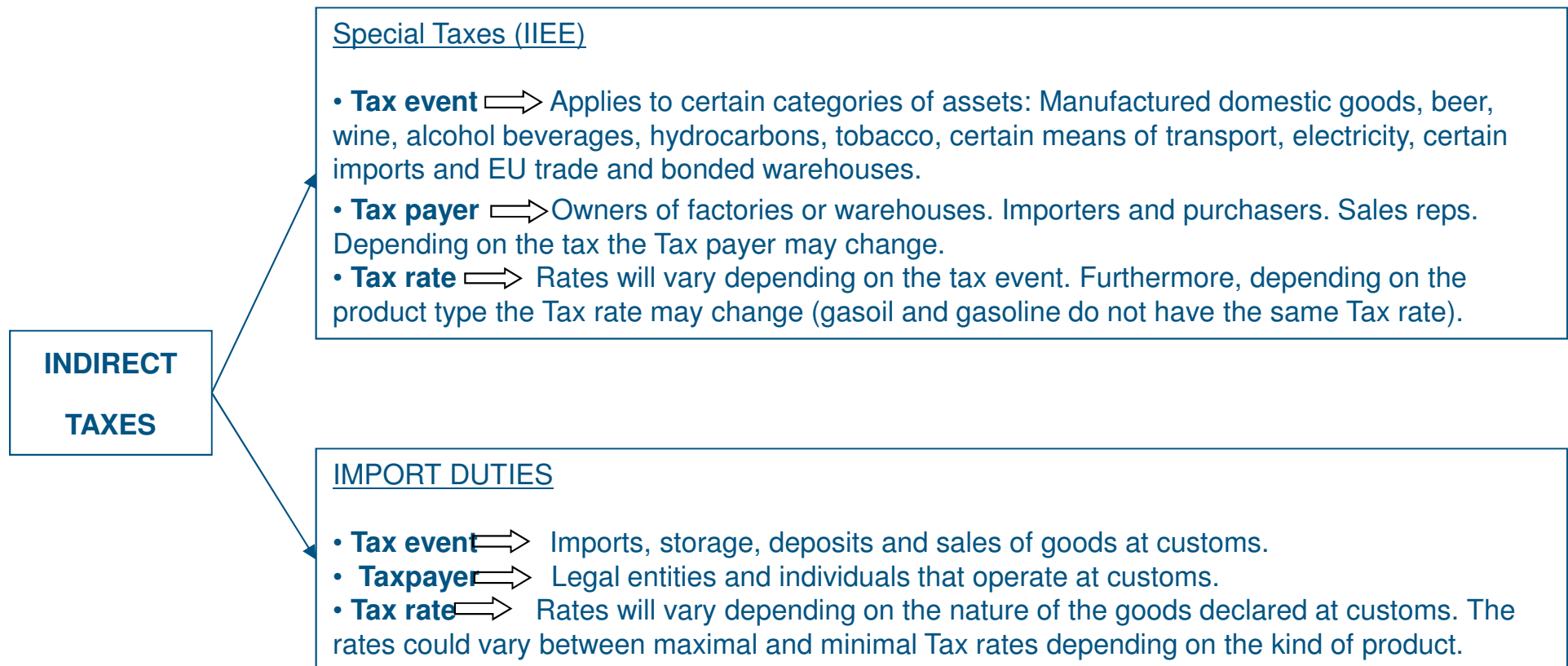
# Direct taxes



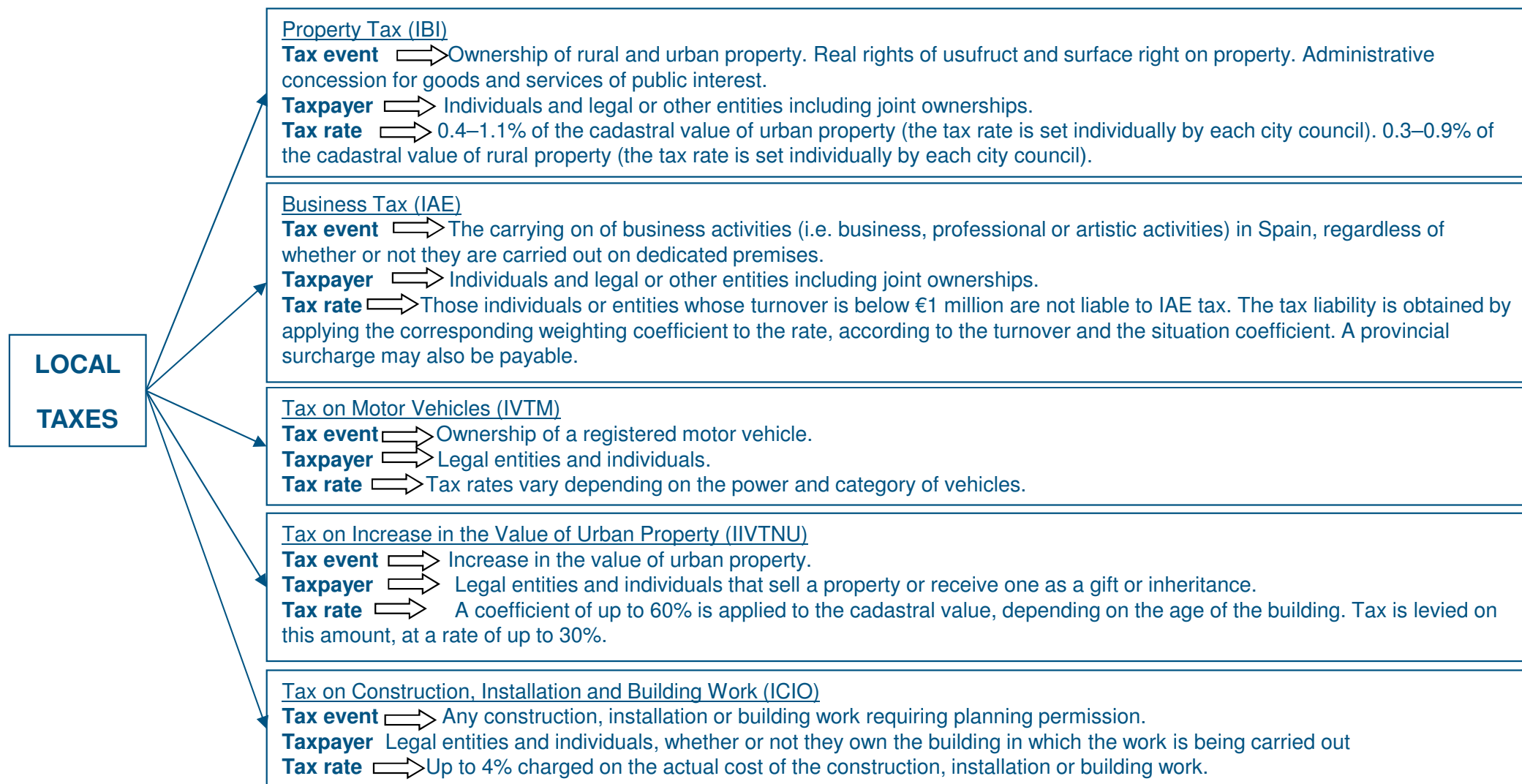
# Indirect taxes



# Indirect taxes



# Local taxes



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# ACCIÓ

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