

INFORMATION ON TAX DECLARATION ON FORM 210 FOR NON RESIDENT OWNERS OF ONE PROPERTY (PREVIOUS FORM 214)

As from this year 2009, the tax return that non resident property owners paid until now on form 214 has changed. The wealth tax (patrimonio) element of this tax has been eliminated. In order to comply with the new Spanish tax laws, you now have to declare your Income Tax for year 2008 on form 210. Similar to the 214 form, this one can be filled in, and paid in your bank any time during the year. This form can be obtained in the Inland Revenue Offices in Torremolinos, Marbella or Malaga. The Mijas Foreigners Department offers the service of obtaining the forms from Hacienda and they are available in our offices at the Mijas Town Hall or in the Branch Offices in la Cala, Mijas Costa (check beforehand for availability). Their official price is 1,50 € and is two different sheets with carbon copies. Following are simple instructions on how to fill the form in if you are a non resident owner of only one property.

FIRST SHEET - This sheet is the declaration form that has all the main information.

Delegación: MALAGA
Administración de: TORREMOLINOS
Código: 29103

Presentador: This is where you have to stick your stickers. If you don't have any, you have to go to hacienda (Inland Revenue) and register with your passport and NIE number, and they will print you out some. In F/J you put F. On the line below you put an "X" in the contribuyente (S) box.

Devengo: This is the year that you are declaring – put **31-12-2008**

IGNORE THE FOLLOWING THREE SECTIONS. Contribuyente, Representante and Pagador.

Renta Obtenida: Fill in the address of the property you are paying tax on (street, number postal code and municipality).

Codigo Pais 1) : This is the code of your home county (for example Britain is "GB") This can be checked on a list printed on the back of the form

Tipo Renta 2): fill in **02**
Clase de divisa 3): fill in **954**

Determinación de la base imponible:

you only have to fill in the 210-A

Box number 4: here you have to put 1.1% of the cadastral value that is on your 2008 rates receipts (this is for the area of Mijas – check if you live in other municipalities because it could be 2% if the Inland Revenue has not revised the values). It is very important that you take into account all the owners that figure on the deeds and only put the percentage belonging to you (eg. if the property belongs to four persons, you would be liable for 25%). If you have not been the owner of the property for the whole year you would have to calculate the amount according to the days you have owned it. If you don't have the cadastral value you need to use a more complicated method.

Liquidación:

Box number 14: fill in **24%**

Box number 18: fill in the result of multiplying the amount in box number 4 by 24%

Box number 21: fill in the same amount as box number 18

Fecha y Firma: Date and signature.



SECOND SHEET – This refers to the actual payment of the tax.

The first part is exactly the same as in sheet number 1.

Cuota Diferencial: fill in the same amount as you have already put in the previous box 21

Ingreso: Choose if you wish to pay in cash (en efectivo) or that the amount be debited from your account (E.C. adeudo en cuenta) – if so fill in your bank details. Where it says Importe, repeat the same amount as in box 21.

Ignore all of the following sections until the last one where you once again put the date and signature. Put an "X" where it says Contribuyente and take it to your bank to pay.



The information provided on this Information Sheet has been prepared by the Lawyers Office for the Informative talk given by them during the celebration of the Informative Day for Foreign Residents organised by the Mijas Foreigners Department and celebrated on the 17th of April 2009.

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