

Spanish tax representative

All non-resident property owners in Spain should appoint a Spanish tax representative to the Spanish tax authorities .

Scandinavian companies with subsidiaries in Spain must appoint a Spanish tax representative resident in Spain of their choice.

What is a Spanish tax representative?

A Spanish tax representative is a natural or legal person established in Spain and appointed by a non-resident person or by a company.

The Spanish tax representative forms the link between the taxpayer and the Spanish tax authorities.

Should I, as a non-resident property owner in Spain, appoint a Spanish tax representative?

Yes!

Although the law does not impose an obligation on non-resident property owners in Spain to appoint a Spanish tax representative, and thus there is basically no sanction, it is highly recommended to register a Spanish tax representative with the Spanish tax authorities.

This is because the Spanish tax authorities will otherwise send notifications with binding effect to the property's address in Spain, often with a short deadline to respond to the inquiry.

If the inquiry is not answered in time, this often leads to a sanction or loss of opportunity to raise objections.

When is a Spanish tax representative required?

- Company operating in Spain via a permanent establishment.
- Parent company with subsidiary in Spain.
- When the law expressly states so.
- When, due to the nature of an activity or transaction, it is required by the Spanish tax authorities.
- Persons or enterprises residing in tax havens or countries with which there is no effective exchange of information.

Digital certificate

With a digital certificate you, or your Spanish advisor, can send and receive digital mail to the Spanish public authorities. This will make it easier for you to ensure that notifications from the Spanish tax authorities will not remain unread in an empty mailbox on your property in Spain.

You can apply for a digital certificate via the Spanish Embassy in your home country.

Why is it required to appoint a Spanish tax representative and what does this person do?

The Spanish tax authorities need to be able to address some non-residents with binding effect for the non-resident, and in a way that is simple and secure.

The Spanish tax representative is then responsible for making a request from the Spanish tax authorities known to the non-resident.

It is therefore necessary that a tax representative is registered to carry out this task.

Is there any sanction for not complying with the obligation to appoint a Spanish tax representative?

Failure to appoint and register a Spanish tax representative is considered a serious infringement and will result in a penalty of EUR 2,000.00

How do I get a Spanish tax representative?

A notarial power of attorney must be issued to the Spanish tax representative.

The Spanish tax representative will then register with the Spanish tax authorities, where you have the following options:

Simple representation:

Ordinary mail is used for notifications sent to the tax representative.

Electronic representation without digital certificate:

Notifications are sent to the tax representative digitally.

Electronic representation with digital certificate:

Notifications are made digitally and a complete tax record can be accessed by the tax representative electronically. Personal appearance of the taxpayer is necessary when applying for a digital certificate.

Zafo Law as your Spanish tax representative

- Our office address is your tax notification address.
- We can answer tax requirements on your behalf.
- We submit your Spanish tax return.
- We can use your digital certificate.

The tax representative must accept the appointment with the Spanish tax authorities.

Who can be appointed and register as a Spanish tax representative?

Any natural or legal person established for tax purposes in Spain may be appointed and can register as a Spanish tax representative.

The legislation indirectly recommends that the Spanish tax representative is a knowledgeable tax adviser.

The Spanish law firm ZAFO LAW can be appointed as your Spanish tax representative.

What else can your Spanish tax representative help you with?

As non-resident property owners in Spain must make sure to file an annual Spanish tax return with the Spanish tax authorities, whether or not they have had rental income from renting out their property, it will normally be the Spanish tax representative who prepares and files the annual Spanish tax return.

Do as hundreds of other Scandinavians who own real estate in Spain, as well as several Scandinavian companies, and appoint Zafo Law as your Spanish tax representative.

Read more about Spanish tax returns for non-resident owner of property in our Fact Sheet on this topic.