



## Information necessary to prepare the income tax return for displaced workers (Special Expat Tax, Form 151, “Régimen especial de trabajadores desplazados”)

### Personal information regarding the taxpayer:

- Copy of NIE and personal ID or passport of taxpayer
- If possible: copy of income tax declaration of last year (Form 151)
- Domicile (exact address),
- Is the flat where the taxpayer lives of his property or rented?
  - o In case of rent: please indicate NIF and name of the owner
  - o In case of own property: please indicate the date of purchase (purchase deed), the purchase value, and the cadastral value (separately for construction and ground) – best is to send a copy of the last receipt of the IBI (=property tax)
- Shall some of the tax paid go to the Catholic Church and/or social organizations?

### Income:

- Income from **inheritances or donations** received is **NOT included** in the income tax return. There is a separate tax for this, namely the inheritance and gift tax. Such income must therefore be reported and taxed separately from the income tax return.
- In the case of application of the “Beckham Law”, **only income from Spanish source** must be declared and taxed.
- As an exception of that rule, **in case of income from work, ALL income from ALL over the world is treated as if it was obtained in Spain.**
- So, all income from work from any country of the world must be declared and will be taxed (but there exists the possibility to deduct the tax already paid in the country of source, where the work was actually done).

#### 1. Income from work (from all over the world):

- Sheet of the employer with a statement of the earnings of the year 2021 and the deductions made (“certificado de retenciones”) or all payrolls of the year



- Are there any other benefits from work? (insurance, use of car, flat, stocks, metro ticket, ...)
  - Travelling expenses: were they included in the payroll?
  - Anything else that should be mentioned?
2. **Other income, that is treated like income from work (only Spanish source):**
- Social Security pensions (accident, illness,...)
  - Unemployment pay (SEPE)
  - Severance pay (indemnización por despido)
3. **Income because the person forms part of the board of directors of a Spanish company or is sole administrator**
4. **Income from real estate (only if the property is in Spain):**
- Total income (rent)
  - Deductible costs (insurances, property tax and other taxes, depreciation, costs for supplies, services attached to the flat such as gardening, security service, porter, costs for legal advice for the rental agreement etc...)
  - Information about the tenant:
    - o Is the tenant a relative of the taxpayer?
    - o Is the flat used by the tenant as his home ("vivienda habitual")?
  - Also please indicate if you get income from **subleasing**.
5. **Income from rental activity through online platforms (AirBnB, Booking.com, ...) (only if rented apartment is in Spain):**
- Please indicate exactly how the situation is: are you the owner of this rental apartment? Or are you the tenant and rent out one room? Are there any other services included, such as changing of bedlinen, cleaning, meals, ...?
  - **IMPORTANT: if you start getting income that could be interpreted as deriving from a permanent establishment, this could be a cause of EXCLUSION of the Beckham law!**
6. **Income from capital (from Spanish source):**
- Such as: interests, dividends, payments from insurance companies, intellectual property rights, patent rights, image rights;
  - Information about everything: information sheets of the banks regarding the accounts and interests generated, information of the companies where the taxpayer has shares or where he is partner about dividends paid, etc.)
7. **Income from economic activities (self-employment) in Spain:**
- All tax returns filed during the year (Mod. 130)



- Detailed information about the activity, income and costs.
- **IMPORTANT: if you start working self-employed apart from your working contract, this is a cause of EXCLUSION of the Beckham law!**

#### 8. Gains and losses (from Spanish source):

- Winning of prizes;
- Sale of any properties during 2021 (real estate, stocks, ...);
- Indemnifications from insurances;
- Public grants/subsidies received.

#### Possible deductions:

- Have you made any donations to a charity organization in Spain (with certificate)?
- Withheld amounts by the employer (income from work), Spanish banks (interests), companies (dividends, administrator salary), etc.
- Has there been made tax payments in other countries/has there been directly retained tax for income from work there? How much? (please submit detailed information with certificates)