



APPLICATION PROCESS FOR YOUR CERTIFICATE OF RESIDENCIA FISCAL EN ESPAÑA

A FISCAL RESIDENT CERTIFICATE (CERTIFICADO DE RESIDENCIA FISCAL) IS OBLIGATORY WHEN SELLING A PROPERTY IN SPAIN APPLICABLE TO RESIDENTS.

Without this document, you will be treated as a non-resident and the 3% nonresident retention will be withheld at the notary. The amount minus taxes due can be reclaimed. You will incur costs and you will have to rely on the goodwill of the tax authorities to return your funds promptly. Suggest you do not hold your breath.

This is an update to the article below. Please go to the bottom of page to find out how to make the application for this document.

A notary's response to a Residency Certificate

My clients, who are residents, purchased a property in Andalucía. When drawing up the purchase contract (escritura de compraventa) in a notary office. The clerk was at first, not willing to inscribe in the document that they were residents in Spain. As far as he was concerned, he had no proof of resident status. He made the point that the A4 size green document which has replaced the previous resident card, (and even though accompanied by passports) was not proof enough. He did have a point. If they had been selling a property they would have been considered as nonresidents. This would result in the couple having to abide by the rule that, a 'nonresident tax' would be applied.

Consequently, three percent of the total sale price would be legally withheld by the purchaser, purchasers lawyer or the banks gestor if, the purchaser had applied for a mortgage. The funds would then be forwarded, with the relevant forms to the tax authority. The gestor would also withhold a fee for the

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processing of this payment. You would then have a time limited period to reclaim the amount retained, minus any taxes you may owe.

IF you have made your annual tax declaration on a yearly basis, you would apply for the 'Certificado de Residente Fiscal' (tax resident) with this document, the three percent retention will not be withheld.

Consider that the rules are changing daily to safeguard against anyone selling a property and then leaving Spain owing taxes. If you are a nonresident vendor, take note that the 'Plus Valia taxes' due on the sale, will also be retained by the purchasers representative.

The resident document states,

"La persona que a continuación se indica, ha solicitado y obtenido su inscripción en el Registro Central de Extranjeros de la Dirección de la Policía y de la Guardia Civil, como residente comunitario en España" (The person indicated below, has sought and obtained registration in the Central Registry of Foreigners, of the administration of the Police and the Civil Guard; as a community resident in Spain) Translate and take this statement as you will, but there is no doubt, that there is conflicting and controversial recognition of resident status at present.

For this reason it is important to take further action to validate your resident status.

You can either use your accountant or, visit the 'Agencia Tributaria' website.

Go directly to this link. You can click on the language change on the top right hand side of pages. This will give you the option to apply for the certificate electronically, with a digital certificate installed on your computer, or a Clave Pin.

<https://www.agenciatributaria.gob.es/AEAT.sede/tramitacion/G317.shtml>

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Select 'request' option.

Select the method of identification.

Select the second option down, 'Residencia Fiscal'.

If you don't want to apply electronically, you can download the form through this link.

http://www.agenciatributaria.es/AEAT.internet/en_gb/Certificaciones/informacion.shtml

Choose 'download the form' and a PDF document will open. Print, fill out your personal details, tick 'Residencia Fiscal en España' and hand in the form at the Tax Office in your area. Bring valid ID, so your passport.

Example of the certificate posted below.

Update 2018. The certificates are issued with a verification code, so any interested party can check the authenticity and validity of it, with aid of this code. Validity period: 3 months.

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Agencia Tributaria
www.agenciatributaria.es

Delegación de MALAGA

AV ANDALUCIA, 2
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Tel. 952077200
Fax. 952077271

Delegación de MALAGA

Nº de Remesa: 00009



Nº Comunicación: 0916576801250

**29680 ESTEPONA
MALAGA**

RESIDENCIA FISCAL EN ESPAÑA

Nº REFERENCIA: 2009 34

Las autoridades fiscales de ESPAÑA certifican que en cuanto les es posible conocer
The tax Authorities of SPAIN certify that to the best of their knowledge

con NIF: X M

Es residente en ESPAÑA.
Is resident of SPAIN.

Podrá consultar este certificado en la página de la Agencia Tributaria (www.agenciatributaria.es) en:
You can view this certificate at the Tax Agency's web page (www.agenciatributaria.es) at:
"Oficina Virtual/Certificaciones/Comprobación de certificaciones expedidas".

utilizando el código seguro de verificación que se proporciona a pie de página.
by using the secure verification code provided at the bottom of the page.

Se expide el presente certificado a petición del interesado.
This certificate is issued at the request of the applicant.

MALAGA, a 15 de abril de 2009

El Jefe de Sección de Regímenes Especiales,



Fdo.: Manuel Villalba Gil



La autenticidad de este documento puede ser comprobada mediante el Código Seguro Verificación (EBF0688E59A534A9) en www.agenciatributaria.es

Myra Azzopardi Swainson

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Updated 21/04/2018

<https://www.facebook.com/groups/citizensinspain/>

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CITIZENS ADVICE BUREAU SPAIN

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