

IRNR (statlig fastighetsskatt) "Modelo 210" deklaration för 2025 (=inkomstår 2024)

IRNR deklarerar och betalas senast 31/12 året EFTER inkomståret

Våra förutsättningar:

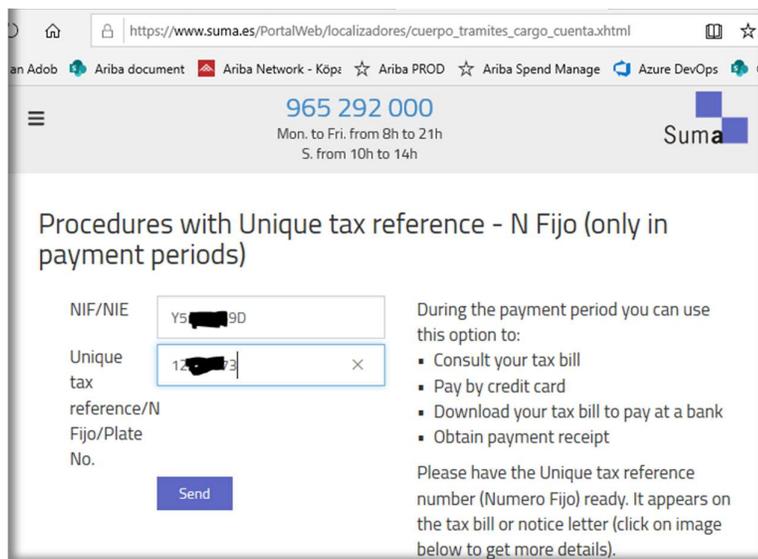
Vi är två delägare – svenskar fast bosatta i Sverige (=EU). Deklarationerna gäller två fastigheter i Spanien - ett radhus samt en garageplats i delat garage. Dessa har var sin fastighetsbeteckning och tillträdde 2017. Vi har alltså ägt dem under hela skatteåret. Ingen uthyrning. Så här gör jag våra deklarationer:

Ta reda på fastigheternas taxeringsvärde (Valor Catastral/VC) för 2024. (Man deklarerar 2025 för inkomståret 2024).

Lättast genom att titta på kvittot för IBI (kommunal fastighetsskatt) för 2024.

https://www.suma.es/PortalWeb/localizadores/cuerpo_tramites_cargo_cuenta.shtml

Fyll i NIE nummer samt Numero Fijo/Unique tax reference. Numero Fijo hittas på gammalt kvitto/fråga på SUMA. Man kan också kontakta SUMA direkt för att få ut Valor Catastral. Glöm då inte att påpeka att det skall vara för 2024.



965 292 000
Mon. to Fri. from 8h to 21h
S. from 10h to 14h

Procedures with Unique tax reference - N Fijo (only in payment periods)

NIF/NIE: Y5...9D

Unique tax reference/N Fijo/Plate No.: 12...73

Send

During the payment period you can use this option to:

- Consult your tax bill
- Pay by credit card
- Download your tax bill to pay at a bank
- Obtain payment receipt

Please have the Unique tax reference number (Numero Fijo) ready. It appears on the tax bill or notice letter (click on image below to get more details).

Tryck på förstoringsglasat, och på nästa sida "download proof of payment" för att få fram kvittot.

Año del recibo	Type	Tax/Charge	Council	Tax object	Unique Tax Ref.	Último día de pago voluntario	Amount
2019	R	IMPTO BIENES INMUEBLES URBANA	AYUNTAMIENTO DE ORIHUELA	CL...	000...	04/10/2019	264,97



Name	Download	Email
EN_IPAGO_SDP_2020111...		

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Nu har vi de uppgifter som behövs – fastighetens beteckning (Ref.Catastral) samt taxeringsvärdet (Valor Catastral).

Huset:

Detalle del Recibo					
REF. CATASTRAL:	789 [REDACTED] OSWO	AÑO ULTIMA REVISION:	1994	USO:	V
VALOR CAT./BASE IMPONIBLE:	38125,09	COEF.PROP.:	1,0900	SUP.CONST:	86
VALOR SUELO:	6312,01			SUP.SUELO:	14603
VALOR CONST.:	31813,08	TIPO IMPOSITIVO:			0,6950%
BASE LIQUIDABLE:	38125,09	CUOTA INTEGRAL:			264,97
	BONIFICACION	0,00%	IMPORTE BONIFICACION:		0,00
			DEDUCCION:		0,00
			CUOTA LIQUIDA:		264,97

Garaget:

Detalle del Recibo					
REF. CATASTRAL:	789 [REDACTED] 7XY	AÑO ULTIMA REVISION:	1994	USO:	A
VALOR CAT./BASE IMPONIBLE:	5254,62	COEF.PROP.:	0,1500	SUP.CONST:	21
VALOR SUELO:	868,17			SUP.SUELO:	14603
VALOR CONST.:	4386,45	TIPO IMPOSITIVO:			0,6950%
BASE LIQUIDABLE:	5254,62	CUOTA INTEGRAL:			36,52
	BONIFICACION	0,00%	IMPORTE BONIFICACION:		0,00
			DEDUCCION:		0,00
			CUOTA LIQUIDA:		36,52

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Skattesatsen för IRNR hittas på Agencia Tributaria's hemsida:

https://sede.agenciatributaria.gob.es/Sede/en_gb/no-residentes/irnr-sin-establecimiento-permanente/tipos-gravamen-irnr-sin-establecimiento-permanente.html

https://sede.agenciatributaria.gob.es/Sede/en_gb/vivienda-otros-inmuebles/imputacion-rentas-inmobiliarias/calculo-renta-imputada.html

Vi hyr inte ut, VC är INTE reviderat inom de senaste 10 åren, och vi är bosatta inom EU. Dock är vi två ägare så vi skall betala halva beloppet var för bägge fastigheterna = totalt fyra deklarationer.

II. Non-resident Income Tax

When a property is owned by a couple or by several people, each of them is an independent taxpayer, so they must file separate returns.

Depending on the destination of the property, the income subject to tax are:

1. Revenues attributed to urban properties of own use.

The yield to be declared is the amount resulting from applying the following percentages to the cadastral value of the property, which appears in the receipt of the Real Estate Tax (IBI):

- In general, 2%.
- In the case of properties whose cadastral value has been revised or modified and has come into effect in the tax period or within the ten previous tax periods, **1.1 percent.**

This yield is understood to be accrued once a year, on December 31.

The proportional part of said amount will be declared if the property has not been owned throughout the year or if it has been leased for some period of time.

Tax rate

Year of accrual	2015		2016 and following	
	Residents in the EU, Iceland and Norway	Other taxpayers	Residents in the EU, Iceland and Norway	Other taxpayers
Tax rate	19.50%	24%	19%	24%

Model: **model 210, entering the type of income 02.**

Forms of presentation :

- on paper, by printing a completed form on the Internet portal of the Tax Agency.
- telematics, by Internet.

Presentation period : throughout the calendar year following the accrual date.

Taxable base är alltså i vårt fall 2 % av Valor Catastral. På detta värde skall vi betala 19% skatt.

	inkomstår 2024		
	huset	garaget	
Valor Cadastral	€ 38 125,09	€ 5 254,62	
Valor Cadastral/ägare	€ 19 062,55	€ 2 627,31	
taxable base (2 % av VC)	€ 381,25	€ 52,55	
tax EU members 19% av taxable base	€ 72,44	€ 9,98	
för ägarna tillsammans	€ 144,88	€ 19,97	€ 164,84

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Gå till https://sede.agenciatributaria.gob.es/Sede/en_gb/no-residentes/irnr-sin-establecimiento-permanente/modelo-210-irnr-sin-establecimiento-permanente.html och välj blanketten för 2018 och senare.



GOBIERNO DE ESPAÑA MINISTERIO DE HACIENDA

Agencia Tributaria

Electronic Office
All online formalities

Electronic Office - Tax Agency Home > All formalities > Taxes and fees > Non-residents Income Tax > Form 210. IRNR. Non-resident income tax (without permanent establishment).

Procedure

Form 210. IRNR. Non-resident income tax (without permanent establishment).

▶ **Formalities**

▶ **Submissions**

- ▶ Filing accrued 2018 and following [Help](#)
- ▶ Power of attorney between spouses in order to file form 210 jointly. Accruals from 2018 and following [Help](#)
- ▶ Filing accrued 2011 to 2017 [Help](#)
- ▶ Filing in lots: Filing accrued from 01-01-2018 [Help](#)

▶ **Filings using data from previous tax returns or from previous years**

- ▶ Filing tax returns for 2018 and subsequent years

▶ **Preliminary tax return**

- ▶ Form 210 for filing (preliminary tax return). Accrued 2018 and following [Help](#)
- ▶ Form 210 for filing (preliminary tax return). Accrued 2011 to 2017 [Help](#)

Direktlänk till Modelo 210 blanketten:

<https://www2.agenciatributaria.gob.es/wpl/OV17-M210/index.zul> Välj English som språk uppe i högra hörnet.

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Första delen är information om den som deklarerar. (NIF = NIE-nummer)

Non-residents income tax. Non-residents who are not permanently established. Form 210.

☐ The shaded codes match the boxes on the official form.
☐ The asterisk * means that this piece of information must be completed.

Optional: Import file data | Delete or clear fields | Optional: Save file

Person performing the self-assessment

NIF * ?
Y D | If you are filing as a taxpayer and you do not have an NIF tax code, click Taxpayer [S] and click here to get your identification code

Surname (s) and first name or company name: *
B RS

In your capacity as * :
 S Taxpayer R Taxpayer's representative
Jointly responsible
 P Payer D Trustee G Manager
 T Withholder (for self-assessment with refund request only :)

Accrual

Grouping Period * ? 0A - Annual Accrual year * ? 2019 Accrual date ? 31122019
(DDMMYYYY)

Income obtained

[02] Income type *
02 INCOME FROM URBAN PROPERTY

[03] Currency keys 954 Euro

Taxpayer

NIF Y D F / J ? * F Surname (s) and first name or company name: B C
NIF in the country of residence Date of birth 5 Place of birth: City Country Code
(DDMMYYYY) KR SE SWEDEN

[01] Tax residence: Country Code *
SE SWEDEN

Address in country of residence

Residence R Additional residence information
Town City TORSLANDA E-mail
Post Code (ZIP) 42343 Province / Region / State Country Code SE SWEDEN
Land line tel. Mobile tel. 46 Fax no.

Som "Province/Region/State" brukar jag skriva Vastra Gotaland. (Blanketten accepterar inte å/ä/ö)

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Hoppa över tax representative (eftersom du ju deklarerar själv) och fyll i adressuppgifterna för fastigheten i Spanien. Samt Property Register Reference (Ref.Catastral) som du ju hittade på IBI-kvittot.

Taxpayer's representative or, where applicable, residence in Spanish territory for the purpose of notifications					
NIF	F / J ?	Surname (s) and first name or company name:		Representative:	
<input type="text"/>	<input type="text"/>	<input type="text"/>		Legal <input type="radio"/>	Voluntary <input type="radio"/>
Type of street	Street name	Type of number ?	No. House	Qual. no. ?	
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
Block	Doorway	Stairway	Floor	Door	
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
Additional data on residence ?		Town / City (if different from the Municipality)			
<input type="text"/>		<input type="text"/>			
Post Code	Province	Municipality name			
<input type="text"/>	<input type="text"/>	<input type="text"/>			
Municipality code	Land line tel.	Mobile tel.	Fax no.		
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>		
Location of the property (only for income types U1, U2 and 28)					
Type of street	Street name	Type of number ?	No. House	Qual. no. ?	
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
Block	Doorway	Stairway	Floor	Door	
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
Additional data on residence ?		Town / City (if different from the Municipality)			
<input type="text"/>		<input type="text"/>			
Post Code *	Province *	Municipality name *			
<input type="text"/>	<input type="text"/>	<input type="text"/>			
INE Code of the Municipality	Property Register Reference				
<input type="text"/>	<input type="text"/>				

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Och nu uträkningen. I ruta 04 fyll i Taxable Base (I mitt exempel 2% av VC delat på två eftersom jag just nu deklarerar för den ene av de två delägarna). I ruta 21 – procentsatsen (19% för EU medborgare). I ruta 22 skattebeloppet. Beloppet kopieras då ned till ruta 24, 28 & 31.

Man kan också låta blanketten räkna ut taxable base genom att trycka på knappen bredvid rutan och ange %-sats av ägande, taxeringsvärdet, om VC reviderats de senaste 10 åren samt antal dagar man ägt fastigheten under året.

Determination of the taxable base amount	
210 I Income from immovable property	
Taxable base	[04] <input type="text"/> <input type="button" value="Calculate imputed income from immovable property"/>

Income from immovable property	
Ownership percentage	<input type="text" value="50,00"/> %
Rateable value	<input type="text" value="38.125,09"/>
Indicate whether the rateable value has been revised, changed or determined using a generally applicable collective valuation procedure which has come into force this year or in the previous ten years (Yes/No)	<input type="text" value="YES"/> ▾
Computable period (number of days)	<input type="text" value="365"/>
Imputed income	<input type="text" value="209,69"/>

När du sedan anger vilken %-sats du skall betala (19% för EU-medborgare) fylls beloppet automatiskt i blanketten.

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Determination of the taxable base amount		
210 I Income from immovable property		
Taxable base	[04] 209	69
Settlement		
Exemptions:		
Law IRNR, except dividends (annual limit of 1,500 Euros)	[19] <input type="checkbox"/>	Agreement [20] <input type="checkbox"/>
Tax rate Law IRNR (%)	[twenty-one] 19	00
Full amount due	[22] 39	84
Deduction for donations	[2. 3] 0	00
Amount due Law IRNR [22] - [23]	[24] 39	84
Only countries with agreement		
Agreement percentage (%)	[25] 0	00
Agreement Limit	[26] 0	00
Reduction due to Agreement [24] - [26]	[27] 0	00
Reduced amount due [24] - [27]	[28] 39	84
Withholdings / payments on account	[29] 0	00
Previous Deposit / Refund. Only in the case of supplementary self-assessment.	[30] 0	00
Result of the self-assessment [28] - [29] ± [30] *	[31] 39	84
Supplementary self-assessment		
<input type="checkbox"/> Receipt number from previous self-assessment:		
Choose the type of tax return		
Positive Result		
<input type="radio"/> To deposit	<input checked="" type="radio"/> Deposit through a financial organization based abroad	
Zero tax payable		
<input type="radio"/> Zero tax payable		
Negative result.		
<input type="radio"/> Request for refund. in Spain		
<input type="radio"/> Refund by transfer through the financial organization based abroad		
Waiving the refund, in favor of the Public Treasury		
<input type="radio"/> Waiving the refund, in favor of the Public Treasury		

Välj hur du vill betala skatten. "To deposit" om du vill printa ut deklarationen och gå in på en spansk bank och betala. Jag väljer "Deposit through a financial organization based abroad" eftersom jag vill betala med en överföring från vårt EUR-konto i SEB. Man har då en månad på sig att göra överföringen. Oavsett så skall deklarationen vara gjord och betald senast 31 december.

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Blanketten ber mig då ange från vilket konto vi kommer betala in skatten. Jag anger uppgifterna för vårt konto i SEB och trycker sedan på 'Validate and generate PDF'.

Deposit through a financial organization based abroad
Deposit made to the Public Treasury. Restricted account of collaboration in the Tax Agency's self-assessment tax collection. "ES879000001200270002107"
Details of the foreign bank:
Account holder or instructing party: Tax Identification Number (NIF) *
Y██████████
Surname (s) and first name or company name: *
B██████████ S██████████

European Union
SWIFT-BIC code: **ESSESESS** Account number (IBAN): **SE385000██████████9**

Other countries
SWIFT-BIC code: Account number:
Bank:
Bank address:
City: Country: Country Code:

Notices for the submission of form 210 created through this form.
In order to effectively submit this self-assessment, you must complete the following steps:
1. Validate and generate PDF. You can save the document on your computer in PDF format.
2. Print document.
3. Write the NIF [Tax ID Number] on the Deposit or Refund Document and sign it manually.
4. Follow the procedure described in the instructions included in the PDF based on the type of result of the tax return and, where applicable, the cho-
payment option.

Validate and generate PDF

Tryck på 'Validate tax record' för att kolla att du inte har några fel i blanketten (blanketten accepterar tex inte å/ä/ö) och om allt är grönt så 'Generate Preliminary Tax Return'

Errors and warnings

Type	Line number	Code	Description	Go to warning / error
✓	-	00001	There are no errors.	

Hide information Delete tax record **Validate tax record** Import Export **Generate preliminary tax return**

Spara ned pdf-dokumentet på din dator.

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Nu har du deklarerat och det återstår bara att betala. Öppna pdf-dokumentet. I det har (bland annat) kvittonummer samt instruktioner för betalning genererats. **Lägg in betalningen från din bank till Agencia Tributarias kontonummer (det som står i blanketten) och ange den information som de begär. (Det är viktigt för annars kopplas inte din betalning till din deklaration) Betalningen skall ske senast 31/12.**

Número de justificante: 2[REDACTED]5

3. Order a bank transfer for the amount 39,84 in euro, to the following bank account with the Bank of Spain:

- IBAN: ES8790000001200270002107
- BIC: ESPBESMMXXX

When ordering the transfer, you must include the information:

- In the "Beneficiary or Payee" field: 25[REDACTED]AT
- In the "Item" field: Y5[REDACTED]0A

Once the Tax Agency has received the deposit and the details identifying the transfer, it will link them to the corresponding self-assessment so the taxpayer does not have to send copies of the self-assessment form 210 which he or she has just received, unless he or she must attach the additional documentation mentioned in number 2 in these instructions, in which case he or she must follow the procedure outlined in number 4.

Klart :-)!

Nu återstår bara att göra om samma sak igen för delägare nummer två samt för vår del även deklarerera för garaget x två ägare.