

| PAYMENT PERIOD  | TAXES AND FEES   |
|---|--|
| <b>January 2024</b> <ul style="list-style-type: none"> <li><i>Non-Residents</i></li> <li><i>Residents</i></li> </ul>        | <p><b>1.- 20. January</b> Income Tax from rentals of the 4<sup>th</sup> quarter of the previous year (tax model 210)</p> <p><b>1. January- 1. April</b> Declaration of foreign assets over 50.000 € per category. The data serves only for informational purpose without tax request, but if you don't declare it they can fine you (tax model 720).</p>               |
| <b>March – May 2024</b> <ul style="list-style-type: none"> <li><i>Owner of cars and properties</i></li> </ul>               | <p><b>6. March- 10. May</b> Car Tax (SUMA), Garbage collection fee for the 1st semester (SUMA) and No Parking sign fee (SUMA)</p>  |
| <b>April – June 2024</b> <ul style="list-style-type: none"> <li><i>Non-Residents</i></li> <li><i>Residents</i></li> </ul>   | <p><b>1. - 20. April</b> Income Tax from rentals of the 1st quarter of the actual year (tax model 210)</p> <p><b>5. May- 1. July</b> Income Tax Declaration for Residents for the previous year (tax model 100)</p>  |
| <b>July – October 2024</b> <ul style="list-style-type: none"> <li><i>Non-Residents</i></li> <li><i>Residents</i></li> </ul> | <p><b>1. - 20. July</b> Income Tax from rentals of the 2<sup>nd</sup> quarter of the actual year (tax model 210)</p> <p><b>1. - 20. October</b> Income Tax from rentals of the 3<sup>rd</sup> quarter of the actual year (tax model 210)</p> <p><b>25. July- 10. October</b> Property Tax (SUMA) and Garbage collection fee for the 2<sup>nd</sup> semester (SUMA)</p> |
| <b>All the year</b> <ul style="list-style-type: none"> <li><i>Non-Residents</i></li> </ul>                                  | <p>Income Tax for non-residents for own use of property (tax model 210)</p>  |

If you are not sure if you are taxable in Spain, arrange an appointment to clarify your tax situation. We advise you professionally and take care of the tax returns, advantages and deadlines.