

Summary Table: Non-Resident Income Tax (IRNR)

A quick reference guide to understand your tax obligations in Spain.

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Introduction

The Non-Resident Income Tax (Impuesto sobre la Renta de No Residentes - IRNR) is the tax levied on income obtained in Spanish territory by non-resident individuals and entities. Understanding its basic aspects is essential for complying correctly with tax obligations and avoiding penalties.

This summary table has been designed to offer a clear and quick overview of the most common scenarios faced by non-residents, the applicable tax rates, and the corresponding declaration forms.

IRNR Taxation Summary Table

Type of Income	Taxable Base	General Rate (%)	EU/EEA ¹ Rate (%)	Form	Key Observations
Income from Real Estate					
Rental Income	Gross income	24%	19%	210	EU/EEA residents may deduct related expenses.
Own Use (Imputed Income)	2% or 1.1% of the cadastral value ²	24%	19%	210	Declared annually. Not paid if the property generates rental income.

Capital Gains

<i>Sale of Real Estate</i>	Net difference between sale and purchase value	19%	19%	210	The buyer must withhold 3% of the sale price as a payment on account of the tax.
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<i>Sale of Shares, Funds</i>	Net gain	19%	19%	210	May be exempt depending on the applicable double taxation treaty.
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Capital Yields

<i>Dividends</i>	Gross amount	19%	19%	210	Subject to withholding at source. The rate may be lower under a treaty.
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<i>Interest</i>	Gross amount	19%	19%	210	Generally exempt for EU/EEA residents.
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Pensions	Gross amount	Progressive IRPF scale	Progressive IRPF scale	210	Complex taxation. Depends on the type of pension and the applicable treaty.
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Employment Income	Gross amount	24%	19% ³	210	The payer usually applies a withholding. Form 149/151 for specific cases.
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Explanatory Notes:

¹ **EU/EEA:** Refers to residents in other countries of the European Union or the European Economic Area (Iceland and Norway). ² **Cadastral Value:** The 1.1% rate applies if the cadastral value has been revised in the last 10 years; otherwise, the 2% rate applies. ³

EU/EEA Residents: For employment income, the rate is 19% provided that tax residency in another Member State is proven.

Disclaimer: *This table is an informational summary and does not replace personalized legal or tax advice. Regulations may change, and the application of double taxation treaties may alter the conditions set out here. Always consult a professional.*

Do you need help with your IRNR declaration?

At SpainTaxGuide.com, we connect you with tax experts to ensure you meet your obligations correctly and efficiently.

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