

Workshop in Spanish taxes for individuals living abroad



In collaboration with:



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12th of April 2018

08:30 AM to 10:30 AM

Rue Belliard 20 – 1, 1040 – Brussels

Information:

In collaboration with **B LAW & TAX**, we have the pleasure to invite you to a workshop about **Spanish taxes for individuals living abroad: Tax residence conflicts and benefits provided for employment income and income obtained from EU institutions**. The purpose of the workshop it is to clarify the tax residence rules provided by the Spanish Personal Income Tax regulation and the tax obligations in Spain of those individuals who move their residence from Spain to other countries, with special focus on the tax benefits provided in the mentioned regulation for employees working outside of Spain and the tax situation of staff working for the European Union institutions.

Speaker: Ms. Inmaculada Pineda, Partner at B LAW & TAX

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Programme:

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- **Welcome and introduction.**
- **Tax residence**
 - **Tax residence test provided in the article 9 of the Spanish Personal Income Tax Law**
 - **Tax Treaties signed by Spain. Tax residence test provided in the article 4 of the Model Tax Convention on Income and on Capital.**
 - **Particular cases: diplomats, civil servants and other staff working for the European Union institutions**
 - **Change of the tax residence. Formal obligations within the Spanish Tax Office.**
- **Tax implications of the residence: taxation and tax benefits provided in the Spanish Personal Income Tax regulation:**
 - Employment income linked with services provided outside of Spain. Exemption provided in article 7 p) of the Spanish Personal Income Tax Law:
 - Requirements
 - Amount of the exemption. Calculation.
 - Application of the exemption and documentation to be provided to the Tax Authorities.
 - Particular cases: civil servants and other staff working for the European Union institutions.
 - Employment Income. Exempted allowances provided in the article 9 of the Personal Income Tax regulation:
 - Requirements
 - Amount of the benefit and documentation to be provided to the Tax Authorities.
 - Particular cases: civil servants and other staff working for the European Union institutions.

More information:

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The conference will be conducted in English

Free entrance – Compulsory registration

Limited places - Priority for members of the Chamber

During the event a networking breakfast will be served

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