



TAX CERTIFICATE

Tax Residency Certificate Step-by Step Guide How to Obtain Your Certificate

Important Legal Disclaimer: *Only for informative purposes.*

- *While we strive for accuracy, please be aware that content may be incomplete.*
- *Spanish tax laws are updated regularly and vary significantly depending on your Autonomous Community.*

We strongly recommend verifying your specific financial situation with a qualified Spanish tax advisor (gestor) and the Tax Agency.

Contents

The Three Tests for Spanish Tax Residency	3
1. The 183-Day Rule (The Bright-Line Test)	3
How to Prove Your Stay:	4
2. The Center of Vital Interests (The Economic & Personal Tie-Breaker)..	4
Economic Activities Test.....	4
The Family Ties Test (The “Attraction” Rule)	4
Tie-Breakers: The Double Taxation Treaty (DTA) Solution	5
Request for a tax certificate of tax residence	6
Denial of tax residence certificate	9

The Three Tests for Spanish Tax Residency

1. The 183-Day Rule (The Bright-Line Test)

This is the most straightforward rule. You are a tax resident if you spend more than 183 days in Spain during a calendar year.

- Key Detail: Sporadic absences count as time in Spain. The burden is on *you* to prove you were resident elsewhere if you claim to be non-resident.
- It's crucial to maintain a consistent, date-verifiable log of your physical presence. When in doubt, obtain a **Certificate of Fiscal Residence** from your home country's tax authority.

To reach the minimum 183 days required for tax residency, the TEAC – Tribunal Económico-Administrativo Central aggregates time in Spain into three distinct categories:

Component	Description	Calculation Rules
1. Presencia Certificada (Certified Presence)	Days proven with unquestionable evidence (e.g., plane tickets, police records, etc.).	The day is counted in full if presence is certified, regardless of the number of hours spent that day. No proof of consecutive days is required.
2. Días Presuntos (Presumed Days)	Days that reasonably pass between two certified presences in Spain.	If a reasonable number of consecutive days falls between two days of certified presence, they are <i>presumed</i> to be days of permanence in Spain, unless certified presence outside of Spain is proven for those days.
3. Ausencias Esporádicas (Sporadic Absences)	Days spent outside of Spain that are not proved to be permanent or continuous absences .	The literal law states that sporadic absences must be added back to the days of effective presence (Certified + Presumed) to determine if the 183-day threshold is met. They serve to reinforce the conclusion of permanence in Spain.

How to Prove Your Stay:

The tax authorities consider a wide range of evidence:

- Report on Working Life issued by the General Treasury of the Social System
- Employment contracts and payroll
- Bills or receipts for water, electricity or gas consumption, or other indicative of recurrent consumption in Spain
- Any other document or proof of residence that you consider appropriate

You can also add these other ones:

- Passport stamps (though less reliable within the Schengen Area).
- Official residency certificates from another country.
- Flight itineraries and boarding passes
- Employment contracts and payslips from a non-Spanish employer.
- Rental agreements or property deeds in another country.

2. The Center of Vital Interests (The Economic & Personal Tie-Breaker)

Economic Activities Test

You can be deemed a tax resident if the main base or core of your economic activities or interests is in Spain. This is a broader concept that looks at:

- Where your primary professional, business, or investment income is generated.
- Where your most significant assets are located.
- The country you have the strongest economic ties with.

The Family Ties Test (The “Attraction” Rule)

It is presumed that you are a tax resident in Spain if your spouse (not legally separated) and your minor dependent children habitually reside in Spain.

- Evidence to the Contrary: You can challenge this presumption by providing a tax residency certificate from another country or other compelling evidence.

Tie-Breakers: The Double Taxation Treaty (DTA) Solution

What if you could be considered a tax resident in both Spain and your home country? This is where Double Taxation Agreements (DTAs) come in. Spain's treaties follow international models to resolve this conflict with a step-by-step tie-breaker:

1. Permanent Home: You are a resident of the country where you have a permanent home available to you.
2. Center of Vital Interests: If you have a home in both, it's the country with which you have closer personal and economic relations.
3. Habitual Abode: If that is unclear, it's the country where you have a "habitual abode" (i.e., you live more regularly).
4. Nationality: If you live in both or neither, it's the country of your nationality.
5. Mutual Agreement: If all else fails, the tax authorities of the two countries will decide for you.

Request for a tax certificate of tax residence

(As shown at the Tax Agency website)

The application for a tax residence certificate is available online from the "All procedures", "Certificates", "Census" section. You can identify yourself with **Cl@ve** or with **certificate or electronic DNI**.

Identifícate con

 Cl@ve Móvil

 Certificado o DNI electrónico

¿Tienes dudas? visita la [ayuda de identificación electrónica](#)

Enter the requested data in the form. If you are acting on behalf of a third party, check the corresponding box and provide the requested information. Click on "Validate request"; Next, check that the information is correct and click "Sign and Send."

Certificados Tributarios

1. Rellenar la solicitud 2. Confirmar la solicitud 3. Obtener certificado

Datos del trámite

Procedimiento: Expedición de certificados tributarios - Residencia fiscal
Trámite: Solicitud

Datos del peticionario

El asterisco * indica que es imprescindible completar este dato

NIF/NIE:

Apellidos y nombre / Razón social:

* Tipo de Representación

En nombre propio
 En representación de terceros

Datos del titular (Sin contenido sólo cuando se actúa en nombre propio)

El asterisco * indica que es imprescindible completar este dato

NIF/NIE:

Apellidos y nombre / Razón social (obligatorio completar si el titular es una persona física)

Es necesario consignar

El asterisco * indica que es imprescindible completar este dato

* Modelo

General
 Especifico para el artículo 2 de la Directiva 2011/96/UE

Seleccione país de convenio con España o "Sin convenio" si no lo tiene

Elija la opción deseada

Avisos

Revise los datos introducidos y en caso de estar conforme, firme y envíe la solicitud

1. Rellenar la solicitud 2. Confirmar la solicitud 3. Obtener certificado

Datos del trámite

Procedimiento: Expedición de certificados tributarios - Residencia fiscal
Trámite: Solicitud

Datos del peticionario

NIF/NIE:

Apellidos y nombre / Razón social:

En calidad de: Titular

Datos del titular

NIF/NIE:

Apellidos y nombre / Razón social:

Se ha consignado

Modelo: General
País de convenio: PORTUGAL

Finally, check the "I agree" box and click "Sign and Send."

Certificados Tributarios

1. Rellenar la solicitud 2. Confirmar la solicitud **3. Obtener certificado**

Datos del trámite

Procedimiento: Expedición de certificados tributarios - Residencia fiscal

Trámite: Solicitud

Datos de su solicitud

Referencia: [REDACTED]


Fecha: [REDACTED]

Hora: 11:10:09

Código electrónico de la solicitud: [REDACTED]

Órgano competente: [REDACTED]

[Descargar documento](#) [Rellenar una nueva solicitud](#)


Agencia Tributaria
 sede.agenciatributaria.gob.es

Delegación Especial de ANDALUCIA

Administración de SEVILLA CENTRO
 PZ MINISTRO INDALECIO PRIETO, 1
 41071 SEVILLA (SEVILLA)
 Tel. 954348000

[REDACTED]

RESIDENCIA FISCAL EN ESPAÑA. CONVENIO

Nº REFERENCIA: 2023 [REDACTED]

Las autoridades fiscales de ESPAÑA certifican que, en cuanto les es posible conocer, [REDACTED] con NIF [REDACTED], es residente en ESPAÑA en el sentido del Convenio entre **ESPAÑA y PORTUGAL**.

*The tax Authorities of SPAIN certify that to the best of their knowledge, [REDACTED] with ID [REDACTED], is a resident of SPAIN within the meaning of the **SPAIN and PORTUGAL** tax Convention.*

Podrá consultar este certificado en la página de la Agencia Tributaria (sede.agenciatributaria.gob.es) en: *You can view this certificate at the Tax Agency's web page (sede.agenciatributaria.gob.es) at:* "Notificaciones y cotejo de documentos/Notifications and verification of documents", 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.*

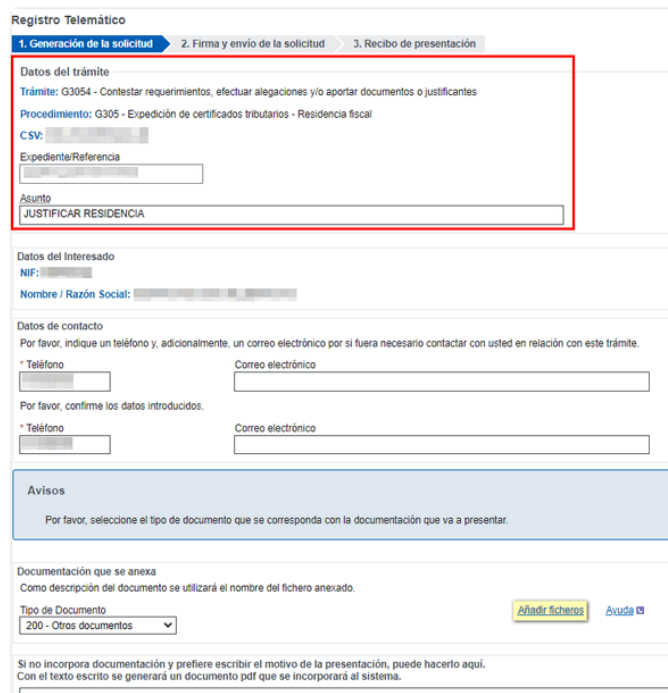
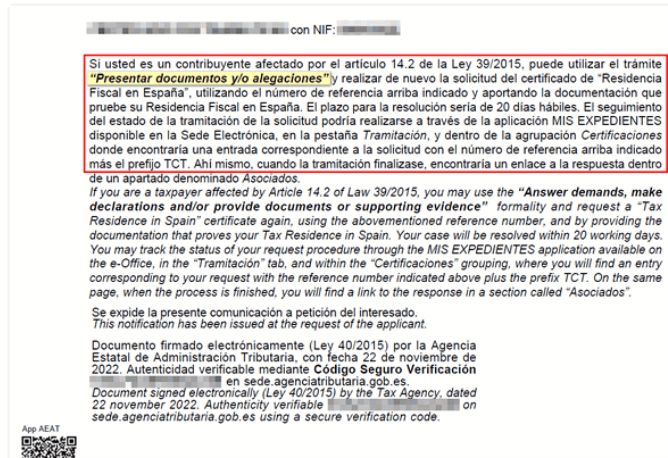
Se expide el presente certificado a petición del interesado. *This certificate is issued at the request of the applicant.*

Whenever possible, the certificate will be obtained immediately, although it will always be available if accessed with the same electronic certificate with which it was requested, through the "Check issued certificates" option, within the procedures related to "Certificates". In addition, with the CSV associated with said presentation, the document can be recovered from the "Document verification using secure verification code (CSV)".

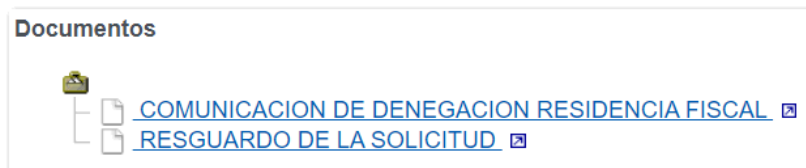
The certification may also be requested at the Administration or Delegation of the AEAT that corresponds to the tax domicile by submitting Form 01.

If the taxpayer requests the certificate through the Electronic Office but does not meet the requirements to issue it at the time, he or she is allowed to complete the application, a certificate denial document is generated and an alternative is offered to continue with the process without going to the Administration. To do this, you will need to access the " **Submit documents and/or allegations** " process for issuing tax certificates for tax

residence, to provide the supporting documentation for tax residence in Spain and thus reopen the file.



The processing status of the application can be accessed through "My Files".



It is important to note that, in relation to the format of the certification, the space dedicated to the bar code, communication number and address for notifications located in the upper right-hand part of the document may vary depending on the method of delivery of the certification, and these data may not be displayed in certain cases.

However, the authenticity of the document obtained may be verified at any time using the Secure Verification Code (CSV) that appears next to the electronic signature of the document, through the "Comparison of documents using a secure verification code" section available at the Tax Agency headquarters.

The certificate of tax residence can also be requested at the Administration or Delegation, requesting an appointment in advance, or by telephone; In the latter case, you will have to make an appointment and the AEAT will contact you at the telephone number you indicate to make the request.

Denial of tax residence certificate

Possibility of submitting supporting documentation and a 20-day resolution period.

COMUNICACION

Nº DE REFERENCIA:

La Agencia Estatal de Administración Tributaria,

En relación con la solicitud de certificado de Residencia Fiscal en España, **formulada por:**

NIF/NIE:

Se COMUNICA que, consultados los antecedentes obrantes en la Agencia Tributaria, no procede acceder a la solicitud.

La presente comunicación se expide a petición del interesado y tiene carácter informativo.

Puede verificar la autenticidad de este documento en la página de la Agencia Tributaria (<https://sede.agenciatributaria.gob.es/>), accediendo a la opción "Notificaciones y cotejo de documentos" > "Cotejo de documentos con CSV" > "Cotejo de documentos electrónicos", marcando, dentro de las opciones disponibles, la siguiente: "Cotejo de documentos mediante código seguro de verificación" e introduciendo el Código Seguro de Verificación que se proporciona a pie de página. (<https://sede.agenciatributaria.gob.es/Sede/procedimientoini/ZZ05.shtml>)

INFORMACIÓN ADICIONAL

En relación con su solicitud de un certificado de residencia fiscal, de acuerdo con la información disponible en las bases de datos de la Agencia Tributaria, **no es posible certificar su residencia fiscal en España.** No obstante, **podrá utilizar cualquier medio de prueba admisible en Derecho para acreditar su residencia fiscal en España.**

En el caso de **PERSONA FÍSICA:**

Se indican, a título de ejemplo, algunos medios que podrían utilizarse para acreditar la residencia fiscal en España durante un **periodo superior a 183 días al año:**

- Informe de Vida Laboral expedida por la Tesorería General de la Seguridad Social
- Contratos Laborales y nóminas
- Facturas de consumos o recibos de agua, electricidad, gas, u otros gastos indicativos de consumo periódico en España
- Cualquier otro documento o justificante que estime conveniente para acreditar su residencia

App AEAT



NIF/NIE:

Nº DE REFERENCIA:

PÁGINA: 2

Podrá aportar la documentación que se considere justifica su residencia, **utilizando el número de referencia arriba indicado**, a través del trámite **“Presentar documentos y/o alegaciones”** disponible dentro del mismo apartado desde el que realizó la primera solicitud del certificado.

Si no está obligado a relacionarse con la Administración por medios electrónicos, también puede acudir a las oficinas de la Agencia Tributaria solicitando cita previa a través de los teléfonos 901 200 351 o 91 290 13 40, o a través del apartado de “Cita previa y asistencia digital” de la sede electrónica de la Agencia Tributaria (<https://sede.agenciatributaria.gob.es/Sede/procedimientoini/GC29.shtml>).

El seguimiento del estado de la tramitación de la solicitud podrá realizarlo desde “Área personal” situado en la parte superior derecha de la Sede electrónica y accediendo a “Mis expedientes”.

El plazo de resolución será de 20 días hábiles.

En el caso de **PERSONA JURÍDICA o ENTIDAD SIN PERSONALIDAD JURÍDICA:**

Se consideran **residentes en territorio español** las entidades en las que concurra alguno de los siguientes **requisitos:**

- Que se hubiesen **constituido** conforme a las leyes españolas
- Que tengan su **domicilio social** en territorio español
- Que tengan su **sede de dirección efectiva** en territorio español

Se entenderá que una entidad tiene su sede de dirección efectiva en territorio español cuando en él radique la dirección y control del conjunto de sus actividades.

Podrá aportar la documentación que se considere justifica su residencia, **utilizando el número de referencia arriba indicado**, a través del trámite **“Presentar documentos y/o alegaciones”** disponible dentro del mismo apartado desde el que realizó la primera solicitud del certificado.

El plazo de resolución será de 20 días hábiles.

El seguimiento del estado de la tramitación de la solicitud podrá realizarlo desde “Área personal” situado en la parte superior derecha de la Sede electrónica y accediendo a “Mis expedientes”.

Documento firmado electrónicamente (Ley 40/2015) por la Agencia Estatal de Administración Tributaria, con fecha **7 de diciembre de 2025**. Autenticidad verificable mediante Código Seguro Verificación en sede.agenciatributaria.gob.es.

NIF/NIE: ; REFERENCE NUMBER:

PÁGINA: 3

NOTICE

REFERENCE NUMBER:

The Spanish Tax Agency,

In relation to the request for a certificate of Tax Residence in Spain, **made by:**

; NIF/NIE: ;

it is **hereby NOTIFIED** that, having consulted the background information available at the Tax Agency, it is not appropriate to grant the request.

This communication is issued at the request of the interested party and is for information purposes only.

You can check the authenticity of this document on the Tax Agency website (<https://sede.agenciatributaria.gob.es/>), by accessing the option “**Notifications and verification of documents**” > “**Verification of documents with CSV**” > “**Comparison of electronic documents**”, selecting the following from the available options: “**Document check using the secure verification code**” and entering the Secure Verification Code provided at the bottom of the page. (<https://sede.agenciatributaria.gob.es/Sede/procedimientoini/ZZ05.shtml>)

ADDITIONAL INFORMATION

Regarding your request for a tax residency certificate, according to the information available in the Tax Agency's databases, **it is not possible to certify your tax residency in Spain**. However, **you may use any legally admissible means of evidence to prove tax residence in Spain**.

In the case of **NATURAL PERSON**:

The following are examples of means that could be used to provide proof of tax residence for a period of more than 183 days per year:

- Report on Working Life issued by the General Treasury of the Social System
- Employment contracts and payroll
- Bills or receipts for water, electricity or gas consumption, or other indicative of recurrent consumption in Spain
- Any other document or proof of residence that you consider appropriate

You can provide the documentation that is considered to justify your residence, **using the reference number indicated above**, through the procedure “**Submit documents and/or allegations**” available within the same section from which you made the first request for the certificate.

The **resolution period shall be 20 working days**.

NIF/NIE:

REFERENCE NUMBER:

PÁGINA: 4

If you are not obliged to interact with the Administration by electronic means, you can also go to the tax offices by making an appointment on 901 200 351 or 91 290 13 40, or through the “Appointment and digital assistance” section of the Tax Agency's electronic office (https://sede.agenciatributaria.gob.es/Sede/en_gb/procedimientoini/GC29.shtml).

You can monitor the processing status of the application from the “Personal Area” located in the top right hand side of the electronic office by accessing “My procedures”.

In the case of **LEGAL ENTITY or ENTITY WITHOUT LEGAL PERSONALITY:**

Entities that **meet any of** the following requirements are considered residents in Spanish **territory:**

- That they had been **constituted** in accordance with Spanish laws
- That they have their registered **office** in Spanish territory
- That they have **their effective management headquarters** in Spanish territory

It will be understood that an entity has its effective management headquarters in Spanish territory when the direction and control of all its activities resides there.

You can provide the documentation that is considered to justify your residence, **using the reference number indicated above**, through the procedure **“Submit documents and/or allegations”** available within the same section from which you made the first request for the certificate.

The **resolution period shall be 20 working days.**

You can monitor the processing status of the application from the “Personal Area” located in the top right hand side of the electronic office by accessing “My procedures”.

Document signed electronically (Law 40/2015) by the Tax Agency, dated **december 7, 2025**. Authenticity verifiable on sede.agenciatributaria.gob.es using a secure verification code.