

Local Lodging

Rent

IRS

- Income < 200.000,00€/year: Progressive rate of IRS on 35% of the gross income. A flat rate of 28% will be applicable in the case of a non-resident.
- Income > 200.000,00€/year: Following the rules of IRC to know the net income as an

- 28% on your net income (there are expenses not deductible for example, furniture, household appliances, decoration and expenditure of a financial nature).

IRC

- 21% on the net income.
- In case of a PME: 17% on the first 15.000,00€ of collectable material and 21% on the rest; eventual municipal outfall.

- Risk of fiscal transparence if is a simplified society of goods with net income on the IRS of the partners.

VAT

- Not Applicable if the income < 10.000,00€ per year.
- Applicable 6% over each stay if the income > 10.000,00€ per year.

- Not Applicable.

Stamp Tax

- Not Applicable.

- 10% over the first rent (Deductible in the IRS).

Social Security

- Exemption in the first year of the inscription and after there is a minimum taxation in 20% of the gross income. The tax is 29.60%.
- Exemption in case of accumulation of independent activities with dependent activities.

- Not Applicable.

Others Obligations

- Prior communication to the town hall and get the number of the Local Lodging.

- Registry of the rent contract in the site of the finances.

- Emission of an invoice per each rent in the site of the finances or in other software (SAFT).

- Monthly emission of rent electronic receipts.

- Monthly or quarterly delivery the liquidated VAT to the state (there are a possibility of deduction of the VAT).

- Not Applicable.

- It's necessary a complaint book.

- Not Applicable.

- Registry in the SEF and communication of every entrance of national people of other states (the same case if they are from the EU).

- Not Applicable.