

## Habitual Residence And Fiscal Domicile

INDIVIDUALS				
Criterion to determine fiscal domicile in the BC: habitual residence in the BC				
Determination of habitual residence in the BC				
Previous requirement:	Be resident in the Spanish territory			
Criteria	Taxpayers who remain longer than 183 days in the Spanish territory	Longest permanency in the BC	of the tax period	Personal Income Tax
			of the previous year	I&GT, TT&SD and EDCMT
			the Personal Income Tax residency at the date of the accrual	Rest of tax figures
	Main center of interests in the BC (where they obtain most of the taxable income for personal Income Tax purposes)			
	Last declared residence in the BC for Personal Income Tax purposes			
Taxpayers who remain shorter than 183 days in the Spanish territory	Main center or base of business or professional activity in the BC			
	Spouse and dependant minor children have their habitual residence in the BC			
Anti-fraud rule:	<ul style="list-style-type: none"> <li>- Changes of residence made for the purposes of achieving lower tax liability shall not be deemed effective</li> <li>- In the event of a change in business residence, having obtained prior agreement from both Administrations, or as a result of a ruling by the Board of Arbitration, it shall be presumed, unless proof exists to the contrary, that the new fiscal residence established in this manner shall remain in place for three years after the date of the ruling.</li> </ul>			
CORPORATE PERSONS				
Criterion to determine fiscal domicile in the BC: registered office in the BC				
Requirement:	Administrative management and direction of their business is centralised in the BC			
Subsidiary criterion	Place where the greatest fixed asset value is located			
Anti-fraud rule:	<ul style="list-style-type: none"> <li>- It shall be presumed that no change of fiscal domicile of corporate persons has taken place if in the year before or after the change no earnings are filed or the professional activity has been terminated</li> <li>- In the event of a change in business residence, having obtained prior agreement from both Administrations, or as a result of a ruling by the Board of Arbitration, it shall be presumed, unless proof exists to the contrary, that the new fiscal residence established in this manner shall remain in place for three years after the date of the ruling</li> </ul>			
PERMANENT ESTABLISHMENTS, CIVIL SOCIETIES OR UNINCORPORATED PERSONS				
Criterion to determine fiscal domicile in the BC: administrative management and direction of their business is centralised in the BC				
Subsidiary criterion	Place where the greatest fixed asset value is located			