



Domestic Tax Spain

A Single Service to Comply with Local Tax Regimes

Constant changes to the international taxation system pose significant operational and technological challenges for businesses. SIX helps its clients to maintain domestic tax compliance through the provision of tailored data services and solutions.

The Tax Data Challenge

Spain has a progressive tax system for residents, with rates varying from 19% to 28% based on the amount of capital gain. For non-residents located inside the European Union (EU) or European Economic Area (EEA), capital gains are taxed at a flat rate of 19%, regardless of the amount. Non-residents from outside the EU and EEA are subject to a higher flat rate of 24%.

Under the NRIT (Non-Resident Income Tax) Act, non-resident entities that do not operate through a permanent establishment in Spain are subject to a withholding tax of 19% or 24% on income sourced from Spain and the applicable rate varies depending on the nature of the income received by non-resident entities or individuals.

The Traspasos regime is a tax deferral mechanism available to Spanish tax residents. It enables investors to switch between investment funds – whether domestic or international – without triggering capital gains tax, provided both funds are officially registered and designated with Traspasos status.

The Domestic Tax Service from SIX

- Spanish Capital Gains Tax
- Spanish Withholding Tax
- Traspaso Fund Classification

Key Benefits

- **Consistency:** Fully encoded data feed available globally
- **Accuracy:** Notification of regulatory requirements and calculation of tax amounts
- **Closeness:** Our Tax Data Operations and Support teams are continuously monitoring developments in Spanish taxation and regulation
- **Completeness:** Systematic mapping of Spanish tax and regulatory information in an extensive database

Easy and Rapid Interfacing with Your System

- Tax data is fully integrated in VDF.
- Achieve straight-through processing for tax data.
- Data structures are designed to cope also with the countries to come.

TRUST OUR EXPERTISE



SIX is a trusted industry leader with decades of expertise in Tax Data Services, delivering proven solutions for transactional accuracy and seamless regulatory reporting.



We provide Financial Transaction Tax (FTT) and Stamp Duty data packages for Belgium, China, Finland, France, Hong Kong, Hungary, Ireland, Liechtenstein, Malaysia, Singapore, South Africa, UK, etc. and we monitor any new upcoming regulation worldwide.



We offer Domestic Tax Packages for Austria, Belgium (incl. European Interest Income Tax), France, Italy, Spain, Switzerland (IUP Instruments), UK and continuously investigate expanding to cover new jurisdictions and requirements.



Over 95 years of experience with the provision of data.

Why You Can Rely on SIX and Their Service

In combining the wealth of the securities database from SIX with the closeness of local experts throughout Europe, SIX is ready with the required tax data, in time when the new regulation is enforced. Leader with long-standing experience in Tax Data Services for transactional, reporting-related and suitability purposes, SIX is your one-stop shop for tax and compliance data.

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