Agencia Tributaria

NON-RESIDENT TAX COMPLIANCE PROJECT

WHAT IS THE PROBLEM?

1 The problem: Non-residents who actually live in Spain

Some taxpayers claim they are non-residents to avoid paying Spanish personal income tax (IRPF), but in reality they live in Spain.



Spanish citizens
who declare that they have moved abroad.

Foreign citizens
who claim to live in their country of origin but actually reside in Spain (with NIE).

2 Why it matters

Incorrect non-resident status leads to a loss of tax revenue and an unfair tax system.



Loss of tax revenue

They should pay Spanish IRPF as residents, but they only pay limited taxes as non-residents.



Unfairness

Creates unequal treatment compared to taxpayers who correctly comply with their obligations.



Integrity of the tax system

Detecting these cases reinforces compliance and the credibility of the tax administration.

3 Examples of situations

Spanish citizen who claims to have moved abroad



Declares that he has moved to another country.

but...



Actually lives in Spain:
house, family, consumption, economic activity, etc.

Foreign citizen who claims to live in their country of origin



Declares that he/she lives in their country of origin.

but...



Actually resides in Spain:
main economic interests, family, consumption, etc.
(They must have a NIE to be analysed).

4 How we detect them

We use multiple sources of information to identify indicators of residence in Spain.

Population register information (empadronamiento)

Family relationships (spouse, minor children)



Employment and Social Security data

Other indicators (traffic fines, vehicle use, customs data, etc.)

Consumption indicators (electricity, payment cards, bank activity, etc.)

Tax information (withholdings, tax forms, model 210, etc.)

THE NUMBER OF NON-RESIDENTS CONTINUES TO GROW EVERY YEAR

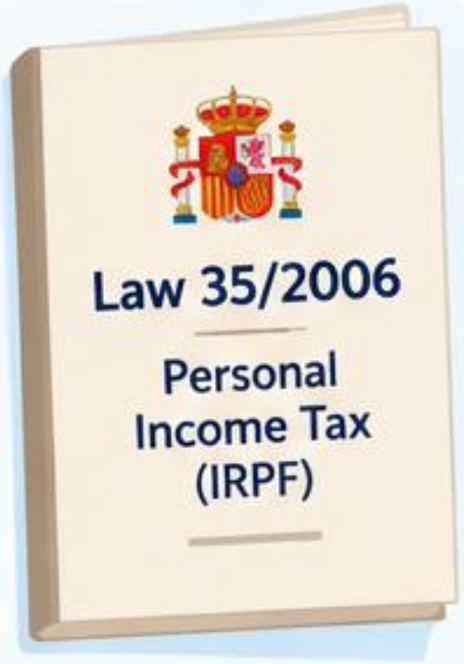


Among non-residents, there are millions of European citizens who own a home in Spain and stay there during their holidays or throughout the year.

WHAT DOES THE SPANISH LAW SAY?

1 Legal framework: Tax residency in Spain

Article 9 of Law 35/2006 on Personal Income Tax (IRPF)



A taxpayer is considered to have their **tax residence in Spain** when any of the following circumstances apply (Article 9.1):

1



Presence is Spain for more than 183 days per calendar year.
(Article 9.1.a)

2



Centre of economic interests
The main centre or base of their economic activities or interests is located in Spain, directly or indirectly.
(Article 9.1.b)



Presumption based on family ties
It shall be presumed, unless proven otherwise, that the taxpayer is resident in Spain when their spouse (not legally separated) and minor children who depend on them habitually reside in Spain.
(Article 9.1, second paragraph)

2 Spanish nationals claiming to live abroad

Spanish citizens who declare that they have moved to another country



They declare that they have taken up residence abroad, but...

- They continue to spend more than 183 days in Spain.
- Their main economic interests remain in Spain.
- Their spouse or minor children continue to reside in Spain.

3 Foreign nationals claiming to live outside Spain

Foreign citizens who state that they reside in their country of origin



They declare that they live in their country of origin, but...

- They spend a significant part of the year in Spain (more than 183 days).
- Their economic activities or investments are based in Spain.
- Their family ties (spouse or minor children) are in Spain.

For the purposes of this project, these taxpayers must have a NIE (Foreigners' Identification Number) to be analysed.

4 Non-resident taxpayers: key points

Indicators are used to identify potential cases for further analysis



1. **Presence in Spain**
   More than 183 days per year. (Article 9.1.a)
2. **Economic interests**
   Main centre or base of economic activities or interests in Spain. (Article 9.1.b)
3. **Family ties**
   Spouse and minor children residing in Spain (presumption).
4. **Foreign nationals**
   Reciprocity rule (Article 9.2) and applicable tax treaties.

HOW DOES THE PROCESS WORK?

The tax residency analysis process is based on:

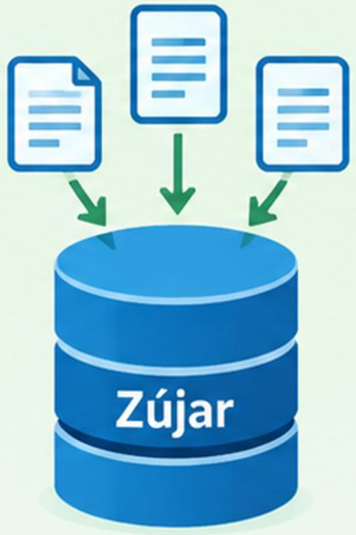
1 Collection of evidence

Evidence is obtained from data in Spain or through international data exchange (CRS/DAC, FATCA).



2 Loading a Zújar with this evidence

The collected evidence is loaded into a Zújar database.



3 Generation of a risk map

A risk map is generated using predefined risk indicators, planned annually and loaded into a Zújar database.



4 Extraction of data for a selection

Data is extracted from the Zújar database to obtain a selection of taxpayers for analysis.



5 Review of the most significant cases

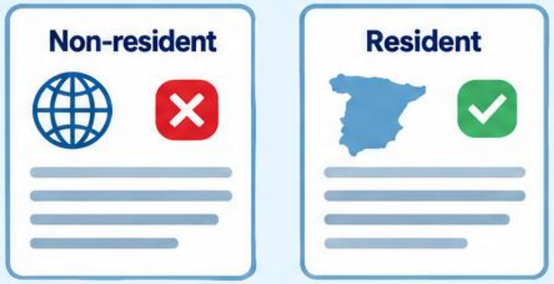
The most relevant cases are analysed in detail to verify the taxpayer's tax residency.



Data Collection Process

1 Tax returns

We create a file with all the data from tax returns in which a taxpayer declares that they are a non-resident, as well as those in which they inform that they are a resident.



2 Evidence of presence in Spain (on that day)

We create another file with evidence that the taxpayer was in Spain on that day.

1. Visit to a notary
2. Purchase with an invoice at a store
3. Traffic fine
4. Visit to a doctor
5. Importation at their home address
6. Delivery of diesel at their home address, etc.

3 Third-party information

Information from third parties who inform us that the taxpayer has indicated that they reside in Spain.

1. **CRS / DACx**
2. **FATCA**
3. **DAC7**

Data integration and processing

We combine the information from all sources to identify evidence of presence in Spain.

4 File with presumed days of residence in Spain

We create a file with presumed days of residence in Spain, based on the evidence.

1. For the taxpayer
2. For their spouse
3. For the family unit

WE CREATE A ZUJAR USING TAX RETURNS IN WHICH TAXPAYERS DECLARE THEMSELVES TO BE NON-RESIDENTS.

Página principal | No residentes. Marcas | HERMES | DAFNE Contribuyentes [2024] | Zújar de expedientes Plan de Inspección Financiera y Tributaria

Multirregistro*

Exportar | Autofiltro | Condiciones | Aplicar | Actualizar | Totales | SAIT/MARFIL | Grupo de columnas | Columnas | Expresión | Ajustar | Guardar | Cancela

Y
Ejercicio igual a 2024
Resumen marcas NO residente igual a 1

	Ejercicio	NIF Ide...	Mod.182-Donaciones	Mod.187-Tipo2-Particip. Soc.	CRS-DAC2-Controlling person	CRS-DAC2-Cuenta titular país	FATCA	Mod.291-Autorizado	Mod.291-Titulares y usufructuarios	Mod.650	Mod.651	Mod.210	Mod.211-Adquirientes	Mod.211-Transmitentes	Mod.200	Mod.212	Mod.213	Mod.214
	= 20...	=	≥	≥	≥	≥	≥	≥	≥	≥	≥	≥	≥	≥	≥	≥	≥	≥
→	2024	Z16...	0	0	0	1	0	0	0	0	0	0	0	0	0		0	
	2024	Y01...	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
	2024	Y01...	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
	2024	X08...	0	0	0	1	0	0	0	0	0	1	0	0	0		0	
	2024	X09...	0	0	0	1	0	0	0	0	0	0	0	0	0		0	
	2024	X09...	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
	2024	X10...	0	0	0	1	0	0	0	0	0	0	0	0	0		0	
	2024	X11...	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
	2024	X12...	0	0	0	1	0	0	0	0	0	0	0	0	0		0	
	2024	Z18...	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
	2024	X16...	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
	2024	X16...	0	0	0	0	0	0	0	0	0	1	0	0	0		0	
	2024	X17...	0	0	0	1	0	0	0	0	0	1	0	0	0		0	
	2024	X13...	0	0	0	1	0	0	0	0	0	1	0	0	0		0	
	2024	M0...	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
	2024	X03...	0	0	1	0	0	0	0	0	0	0	0	0	0		0	
	2024	M0...	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
	2024	X25...	0	0	0	1	0	0	0	0	0	1	0	0	0		0	
	2024	X53...	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
	2024	X27...	0	0	0	1	0	0	0	0	0	0	0	0	0		0	
	2024	X27...	0	0	0	1	0	0	0	0	0	1	0	0	0		0	
	2024	X27...	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
	2024	X26...	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
	2024	747...	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
	2024	M0...	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
	2024	M0...	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
	2024	X34...	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
	2024	X37...	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
	2024	X38...	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
	2024	X30...	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
Σ	-	-	17.921	25.028	17.549	1.593.158	81.144	19.896	57.631	24.025	6.864	735.902	80.815	87.604	755		2	

Se muestran los 1.000 primeros contribuyentes de un total de 4.150.887.

#: 31 | 07-10-202

WE STORE ALL DE EVIDENCES ON A DATA BASE: ZUJAR

Multirregistro*

Exportar | Autofiltro | Condiciones | Aplicar | Actualizar | Totales | SAIT/MARFIL | Grupo de columnas | Columnas | Expresión | Ajustar | Guardar | Cancelar

Ejercicio	NIF I...	Origen	Ítem mensual	Fecha registrada en el origen	Información adicional 1	Tipo de información adicional 1	Información adicional 2	Tipo de información adicional 2
= 2025	=	=	=	=	=	=	=	=
2025	Y718...	ZJ de Facturas SII Anual - ZJ de ingresos y Pagos integrados	NO	31-12-2025	PRESTACION DE SERVICIOS	Descripción de la factura	18494	Cod. Epígrafe del NIF titular del libro identificado
2025	2433...	Contribuyente sin datos en el ejercicio						
2025	1619...	ZJ de Facturas SII Anual - ZJ de ingresos y Pagos integrados	NO	21-02-2025	Suministros de energia	Descripción de la factura	11516	Cod. Epígrafe del NIF titular del libro identificado
2025	1619...	ZJ de Facturas SII Anual - ZJ de ingresos y Pagos integrados	NO	18-03-2025	Suministros de energia	Descripción de la factura	11516	Cod. Epígrafe del NIF titular del libro identificado
2025	1619...	ZJ de Facturas SII Anual - ZJ de ingresos y Pagos integrados	NO	28-11-2025	ABONO INTERESES Y DIVIDENDOS	Descripción de la factura	1811	Cod. Epígrafe del NIF titular del libro identificado
2025	1619...	ZJ de Facturas SII Anual - ZJ de ingresos y Pagos integrados	NO	20-10-2025	Suministros de energia	Descripción de la factura	11516	Cod. Epígrafe del NIF titular del libro identificado
2025	1619...	ZJ de Facturas SII Anual - ZJ de ingresos y Pagos integrados	NO	20-01-2025	Suministros de energia	Descripción de la factura	11516	Cod. Epígrafe del NIF titular del libro identificado
2025	1619...	ZJ de Facturas SII Anual - ZJ de ingresos y Pagos integrados	NO	22-05-2025	Suministros de energia	Descripción de la factura	11516	Cod. Epígrafe del NIF titular del libro identificado
2025	1619...	ZJ del Modelo 159 - Tipo 2 (Consumo de luz)	SI	01-04-2025	Kwh	Unidad de medida del consumo eléctrico	ES0021000000107629ND0F	CUPS (Cód. Universal del punto de suministro)
2025	1619...	ZJ de Facturas SII Anual - ZJ de ingresos y Pagos integrados	NO	17-06-2025	Suministros de energia	Descripción de la factura	11516	Cod. Epígrafe del NIF titular del libro identificado
2025	1619...	ZJ del Modelo 159 - Tipo 2 (Consumo de luz)	SI	01-02-2025	Kwh	Unidad de medida del consumo eléctrico	ES0021000000107629ND0F	CUPS (Cód. Universal del punto de suministro)
2025	1619...	ZJ de Facturas SII Anual - ZJ de ingresos y Pagos integrados	NO	22-08-2025	Suministros de energia	Descripción de la factura	11516	Cod. Epígrafe del NIF titular del libro identificado
2025	1619...	ZJ de Facturas SII Anual - ZJ de ingresos y Pagos integrados	NO	18-07-2025	Suministros de energia	Descripción de la factura	11516	Cod. Epígrafe del NIF titular del libro identificado
2025	1619...	ZJ de Facturas SII Anual - ZJ de ingresos y Pagos integrados	NO	02-06-2025	ABONO INTERESES Y DIVIDENDOS	Descripción de la factura	1811	Cod. Epígrafe del NIF titular del libro identificado
2025	1619...	ZJ del Modelo 159 - Tipo 2 (Consumo de luz)	SI	01-05-2025	Kwh	Unidad de medida del consumo eléctrico	ES0021000000107629ND0F	CUPS (Cód. Universal del punto de suministro)
2025	1619...	ZJ del Modelo 159 - Tipo 2 (Consumo de luz)	SI	01-08-2025	Kwh	Unidad de medida del consumo eléctrico	ES0021000000107629ND0F	CUPS (Cód. Universal del punto de suministro)
2025	1619...	ZJ de Facturas SII Anual - ZJ de ingresos y Pagos integrados	NO	17-12-2025	Suministros de energia	Descripción de la factura	11516	Cod. Epígrafe del NIF titular del libro identificado
2025	1619...	ZJ de Facturas SII Anual - ZJ de ingresos y Pagos integrados	NO	31-01-2025	ABONO INTERESES Y DIVIDENDOS	Descripción de la factura	1811	Cod. Epígrafe del NIF titular del libro identificado
2025	1619...	ZJ de Facturas SII Anual - ZJ de ingresos y Pagos integrados	NO	31-01-2025	TRIMESTRE 4 2024	Descripción de la factura	1811	Cod. Epígrafe del NIF titular del libro identificado
2025	1619...	ZJ de Facturas SII Anual - ZJ de ingresos y Pagos integrados	NO	30-06-2025	ADMINISTRACION DE DEPOSITOS	Descripción de la factura	1811	Cod. Epígrafe del NIF titular del libro identificado
2025	1619...	ZJ del Modelo 159 - Tipo 2 (Consumo de luz)	SI	01-03-2025	Kwh	Unidad de medida del consumo eléctrico	ES0021000000107629ND0F	CUPS (Cód. Universal del punto de suministro)
2025	1619...	ZJ de Facturas SII Anual - ZJ de ingresos y Pagos integrados	NO	31-12-2025	ADMINISTRACION DE DEPOSITOS	Descripción de la factura	1811	Cod. Epígrafe del NIF titular del libro identificado
2025	1619...	ZJ del Modelo 159 - Tipo 2 (Consumo de luz)	SI	01-10-2025	Kwh	Unidad de medida del consumo eléctrico	ES0021000000107629ND0F	CUPS (Cód. Universal del punto de suministro)
2025	1619...	ZJ del Modelo 159 - Tipo 2 (Consumo de luz)	SI	01-11-2025	Kwh	Unidad de medida del consumo eléctrico	ES0021000000107629ND0F	CUPS (Cód. Universal del punto de suministro)
2025	1619...	ZJ del Modelo 159 - Tipo 2 (Consumo de luz)	SI	01-09-2025	Kwh	Unidad de medida del consumo eléctrico	ES0021000000107629ND0F	CUPS (Cód. Universal del punto de suministro)
2025	1619...	ZJ de Facturas SII Anual - ZJ de ingresos y Pagos integrados	NO	30-01-2025	COMISION BENEFICI	Descripción de la factura	1811	Cod. Epígrafe del NIF titular del libro identificado
2025	1619...	ZJ de Facturas SII Anual - ZJ de ingresos y Pagos integrados	NO	19-03-2025	ABONO INTERESES Y DIVIDENDOS	Descripción de la factura	1811	Cod. Epígrafe del NIF titular del libro identificado
2025	1619...	ZJ de Facturas SII Anual - ZJ de ingresos y Pagos integrados	NO	22-09-2025	Suministros de energia	Descripción de la factura	11516	Cod. Epígrafe del NIF titular del libro identificado
2025	1619...	ZJ del Modelo 159 - Tipo 2 (Consumo de luz)	SI	01-06-2025	Kwh	Unidad de medida del consumo eléctrico	ES0021000000107629ND0F	CUPS (Cód. Universal del punto de suministro)
2025	1619...	ZJ de Facturas SII Anual - ZJ de ingresos y Pagos integrados	NO	29-07-2025	TRIMESTRE 2 2025	Descripción de la factura	1811	Cod. Epígrafe del NIF titular del libro identificado
2025	1619...	ZJ del Modelo 159 - Tipo 2 (Consumo de luz)	SI	01-01-2025	Kwh	Unidad de medida del consumo eléctrico	ES0021000000107629ND0F	CUPS (Cód. Universal del punto de suministro)
2025	1619...	ZJ del Modelo 159 - Tipo 2 (Consumo de luz)	SI	01-07-2025	Kwh	Unidad de medida del consumo eléctrico	ES0021000000107629ND0F	CUPS (Cód. Universal del punto de suministro)
2025	1619...	ZJ del Modelo 159 - Tipo 2 (Consumo de luz)	SI	01-12-2025	Kwh	Unidad de medida del consumo eléctrico	ES0021000000107629ND0F	CUPS (Cód. Universal del punto de suministro)
2025	1619...	ZJ de Facturas SII Anual - ZJ de ingresos y Pagos integrados	NO	29-10-2025	TRIMESTRE 3 2025	Descripción de la factura	1811	Cod. Epígrafe del NIF titular del libro identificado
2025	1619...	ZJ de Facturas SII Anual - ZJ de ingresos y Pagos integrados	NO	29-05-2025	ABONO INTERESES Y DIVIDENDOS	Descripción de la factura	1811	Cod. Epígrafe del NIF titular del libro identificado
2025	1619...	ZJ de Facturas SII Anual - ZJ de ingresos y Pagos integrados	NO	24-11-2025	Suministros de energia	Descripción de la factura	11516	Cod. Epígrafe del NIF titular del libro identificado
2025	1619...	ZJ de Facturas SII Anual - ZJ de ingresos y Pagos integrados	NO	16-04-2025	Suministros de energia	Descripción de la factura	11516	Cod. Epígrafe del NIF titular del libro identificado

Se muestran los 1.000 primeros contribuyentes de un total de 22.298.219.

#: 9 11-10-2026

WE CREATE A ZUJAR CONTAINING THE NUMBER OF DAYS OF PRESUMED RESIDENCE IN SPAIN

MultirregistroV1*

Exportar | Autofiltro | Condiciones | Aplicar | Actualizar | Totales | SAIT/MARFIL | Grupo de columnas | Columnas | Expresión | Ajustar | Guardar | Cancelar

Y
Contribuyente no residente en el ejercicio igual a SI
Ejercicio igual a 2025

Ejercicio	NIF Id...	Contribuyente no residente en el ejercicio	Número de días de evidencias en el ejercicio	Número de días de evidencias del cónyuge en el ejercicio	Número de días de evidencias de la unidad familiar en el ejercicio	Número de días presuntos en el ejercicio	Número de días presuntos del cónyuge en el ejercicio	Número de días presuntos de la unidad familiar en el ejercicio	NI... c...	Cónyuge no residente en el ejercicio
= 2025	=	= SI	=	=	=	=	=	=	=	=
2025	X1...	SI	39		39	365		365		
2025	Y3...	SI	37		37	365		365		
2025	14...	SI	177		177	365		365		
2025	79...	SI	364		364	365		365		
2025	79...	SI	143		143	365		365		
2025	Y0...	SI	249		249	365		365		
2025	30...	SI	104		104	365		365		
2025	72...	SI	160		160	365		365		
2025	60...	SI	167		167	365		365		
2025	79...	SI	64		64	365		365		
2025	60...	SI	64		64	365		365		
2025	X8...	SI	145		145	365		365		
2025	X8...	SI	235		235	365		365		
2025	16...	SI	241		241	365		365		
2025	78...	SI	94		94	365		365		
2025	16...	SI	85		85	365		365		
2025	X9...	SI	37		37	365		365		
2025	79...	SI	268		268	365		365		
2025	X9...	SI	148		148	365		365		
2025	04...	SI	85		85	365		365		
2025	X6...	SI	54		54	365		365		
2025	78...	SI	56		56	365		365		
2025	79...	SI	137		137	365		365		
2025	Z0...	SI	45		45	365		365		
2025	Y9...	SI	60		60	365		365		
2025	Y9...	SI	63		63	365		365		
2025	Y9...	SI	43		43	365		365		
2025	Y9...	SI	90		90	365		365		
2025	Y9...	SI	51		51	365		365		
2025	Y8...	SI	41		41	365		365		
2025	Y7...	SI	163		163	365		365		
2025	Y6...	SI	45		45	365		365		

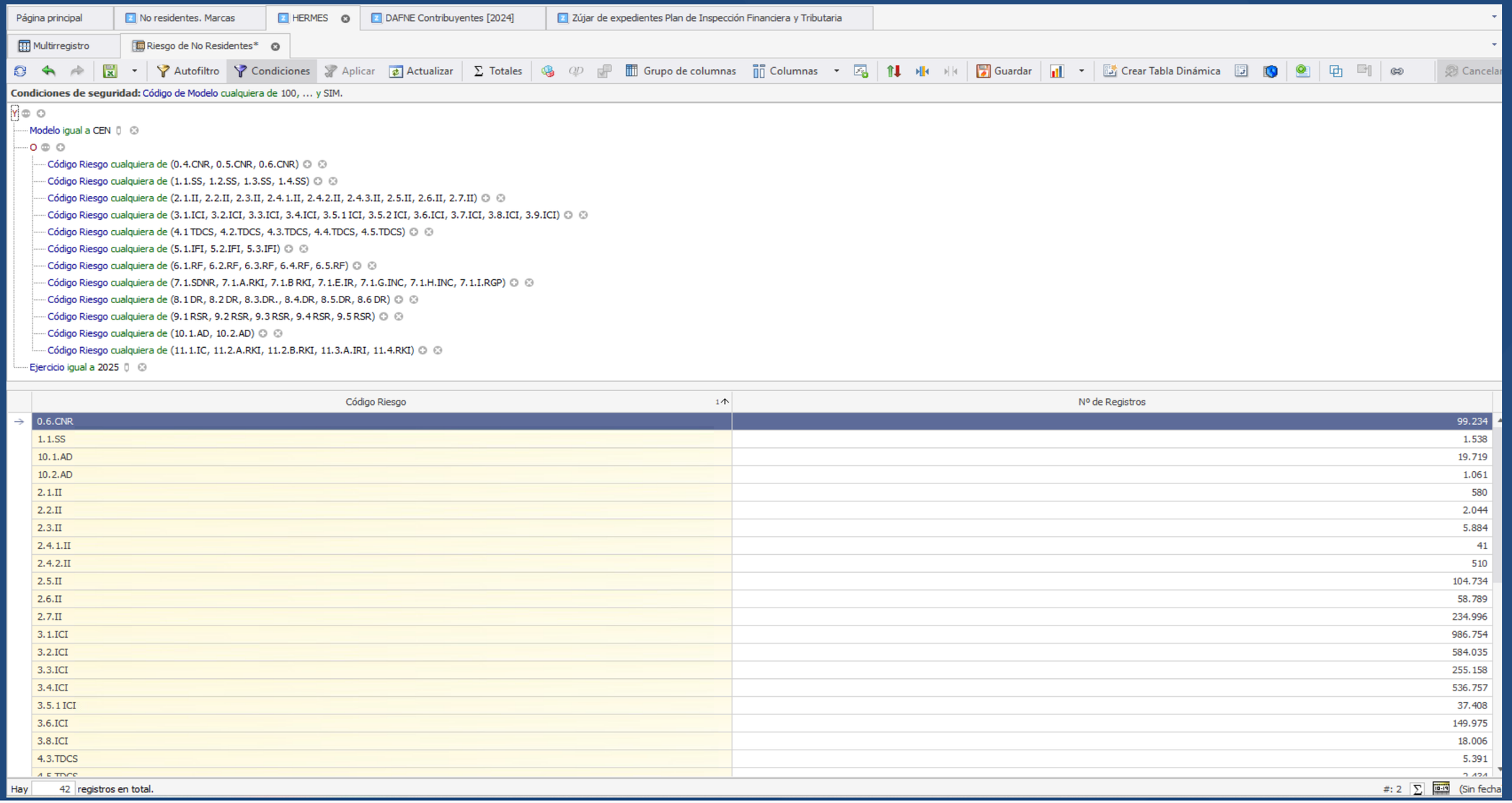
Se muestran los 1.000 primeros contribuyentes de un total de 3.951.355.

#: 11 | 11-10-2026

WE START CREATING A RISK MAP ON EXCEL

Código Perfil	Indice	Nombre Perfil	Código Riesgo	Nombre Riesgo	NOMBRE ACTUAL CPR	DECISIÓN.	Colectivo de contribuyentes SOBRE LOS QUE ACTIVAR EL RIESGO	Responsable	Puntos	Diferencia	Porcentaje	Eficacia	InfoExtra
0	4	210 COMPROBADO	0.4.CNR	Actuaciones realizadas 210					1				
0	5	210 PRESENTADO	0.5.CNR	210 PRESENTADO					1	BASE IMPONIBLE		CUOTA INTEGRA	
1	1	Seguridad Social	1.1.SS	Deducido de presentadores TC1 a la TGSS	PR-PFCRE-Riesgo 8.e	ELABORAR RIESGO. BASE CPR	colectivo ONIF	Rafael Padilla	= Riesgo Ponderado	Base cotización		Cotización	
1	2	Seguridad Social	1.2.SS	Deducido de prestaciones sanitarias	PR-PFCRE-Riesgo 8.f	ELABORAR RIESGO. BASE CPR	colectivo ONIF	Rafael Padilla	= Riesgo Ponderado				
1	3	Seguridad Social	1.3.SS	Deducido de la utilización de tarjetas sanitarias	PR-PFCRERiesgo 8.s	ELABORAR RIESGO. BASE CPR	colectivo ONIF	Rafael Padilla	= Riesgo Ponderado				
1	4	Seguridad Social	1.4.SS	Deducido del Censo de Empledas de Hogar			colectivo ONIF	Rosa Gomis	= Riesgo Ponderado				
2	1	Información Internacional	2.1.II	Deducidos de imputaciones en FATCA	PR-PFCRE-Riesgo 8.g	ELABORAR RIESGO. BASE CPR	colectivo ONIF	Rafael Padilla	= Riesgo Ponderado	SALDO		RENDIMIENTOS (INTERESES + OTROS)	
2	2	Información Internacional	2.2.II	Deducidos de imputaciones en AEOI-DAC1 IE/DF	PR-PFCRERiesgo 8.h	ELABORAR RIESGO. BASE CPR	colectivo ONIF	Rafael Padilla	= Riesgo Ponderado	Rendimiento		Rendimiento * 0,25	
2	3	Información Internacional	2.3.II	Deducidos de imputaciones en AEOI-DAC1 PEN	PR-PFCRERiesgo 8.i	ELABORAR RIESGO. BASE CPR	colectivo ONIF	Rafael Padilla	= Riesgo Ponderado	Rendimiento		Rendimiento * 0,25	
2	4	Información Internacional	2.4.II	Deducidos de imputaciones en AEOI-DAC1 IP	PR-PFCRE-Riesgo 8.j	ELABORAR RIESGO. BASE CPR	colectivo ONIF	Rafael Padilla	= Riesgo Ponderado	Rendimiento		Rendimiento * 0,25	
2	5	Información Internacional	2.5.II	Deducidos de imputaciones en CRS-DAC2	PR-PFCRE-Riesgo 8.k	ELABORAR RIESGO. BASE CPR	colectivo ONIF	Rafael Padilla	= Riesgo Ponderado	Rendimiento(Dividendos+Intereses)		Rendimiento * 0,25	
2	6	Información Internacional	2.6.II	Análisis CRS/DAC2 de "ida y vuelta"	PR-PFTRFE-Riesgo 8.p	ELABORAR RIESGO. BASE CPR	colectivo ONIF	Rafael Padilla	= Riesgo Ponderado	SALDOS		SALDOS * 0,25	
2	7	Información Internacional	2.7.II	Análisis de las direcciones facilitadas en CRS/DAC2	PRPFCRE-Riesgo 8.r	ELABORAR RIESGO. BASE CPR	colectivo ONIF	Rafael Padilla	= Riesgo Ponderado	SALDOS		SALDOS * 0,25	DIR1
2	8	Información Internacional	2.8.II										
3	1	Imputaciones comerciales internas	3.1.ICI	Deducido del SII	PR-PFCRE-Riesgo 8.a	ELABORAR RIESGO. BASE CPR	colectivo ONIF	Rafael Padilla	= Riesgo Ponderado	IMPORTE FACTURAS		IMPORTE FACTURAS * 25%	
3	2	Imputaciones comerciales internas	3.2.ICI	Deducido de consumos eléctricos	PR-PFCRE-Riesgo 8.c	ELABORAR RIESGO. BASE CPR	colectivo ONIF	Rafael Padilla	= Riesgo Ponderado			CONSUMO	CUP1

WE STORE DE RISK ON A ZUJAR CALLED HERMES



THE SELECTION.
WE DEFINE A SET OF RISK INDICATORS FOR EACH CASE

01.183. Presence Indicator

Indicator of days of stay in Spain

Identifies taxpayers who may have spent more than 183 days in Spain during the calendar year.

A Objective

The objective of this profile is, by combining the risk indicators developed for the control of tax residence, to obtain **reasonable indications** that the taxpayer has been resident in Spain for a period of **more than 183 days** during the calendar year.



B Activation criteria

IRPF

Not previously audited as a non-filer of IRPF (0.3.CNR)

and

210

Not previously audited for the control of **Model 210** (0.4.CNR)

The profile is activated if either of the above conditions is met and any of the following risk indicators is present, with the probability scores, weighted risk or effectiveness values indicated.

A large number of candidates is obtained from risk 3.2. (**Electricity consumption**). In these cases, it is necessary to analyse the filing of Model 210 and the existence of additional risks, which is identified through the column **InfoExtra1** with a value **greater than 1**. These circumstances will be taken into account in the proposed pre-selection.

Risk indicators used in this profile

0.3.CNR	Management campaign – non-filers
0.4.CNR	Actions carried out on Model 210
0.6.CNR	Taxpayers registered on the municipal register for the entire year
0.7.CNR	Derived from complaints
1.1.SS	Derived from TC1 filers to the Social Security (TGSS)
1.3.SS	Derived from the use of health cards
1.4.SS	Derived from the Census of household employees
3.1.ICI	Derived from the Immediate Supply of Information (SII)
3.2.ICI	Derived from electricity consumption
4.4.TDCS	Derived from the use of payment cards issued by foreign banking entities
4.5.TDCS	Derived from data on access to safe deposit boxes
6.4.RF	Derived from Model 233 data on nursery school expenses
8.2.DR	Withholdings made by third parties on the taxpayer as a RESIDENT
8.3.DR	Derived from the filing of Model 06 for exemption from IEDMT due to change of residence
8.4.DR	Information provided by ONIF on traffic fines
8.5.DR	DGT Renting. Usual drivers
8.6.DR	Models 650–651 filed in the Autonomous Community
10.1.AD	Derived from the addresses declared in import operations
10.2.AD	Derived from the filing of an import customs declaration (DUA) under the customs franchise for change of residence to Spain

02 CIE. Centre of Economic Interests

Indicator of the main centre of economic activities or interests

Identifies taxpayers whose main economic activities or interests are located in Spain, directly or indirectly.

A Objective

The objective of this profile is, by combining the risk indicators developed for the control of tax residence, to obtain reasonable indications that the taxpayer's **main centre or base of their economic activities or interests is located in Spain**, directly or indirectly.



B Activation criteria

The profile is activated if the taxpayer has not previously been audited as a non-filer of IRPF (0.3.CNR) or in relation to Model 210 (0.4.CNR), and if any of the following risk indicators are met, with the probability scores, weighted risk or effectiveness values indicated.

Not previously audited as a non-filer of IRPF (0.3.CNR)

IRPF

and

Not previously audited in relation to Model 210 (0.4.CNR)

210

→ And any of the following risk indicators is present

A large number of candidates is obtained from **risk 9.5**, which aims to identify company directors. An attempt has been made to limit this to taxpayers who are directors of **2 or more companies (InfoExtra1)**, with relevant turnover or with economic activity, seeking companies with declared employees.

In the subsequent selection, this profile is not used independently, so the need to combine it with the other profiles mitigates the impact of risk 9.5.

Risk indicators used in this profile

Code	Risk indicator	Description
0.3.CNR		Management campaign – non-filers
0.4.CNR		Actions carried out on Model 210
2.1.II		Derived from FATCA attributions
2.2.II		Derived from AEOI-DAC1 attributions IE/DF
2.3.II		Derived from AEOI-DAC1 attributions PEN
2.4.II		Derived from AEOI-DAC1 attributions IP
2.5.II		Derived from CRS-DAC2 attributions
2.6.II		CRS/DAC2 "round-trip" analysis
2.7.II		Analysis of addresses provided in CRS/DAC2
3.3.ICI		Derived from residential real estate properties
3.4.ICI		Derived from integrated income and payments
3.5.1.ICI		Direct attributions from e-commerce
3.5.2.ICI		Indirect attributions from e-commerce
4.1.TDCS		High-value cards
4.3.TDCS		Currency exchange transactions
5.1.IFI		Derived from bank accounts
5.3.IFI		Movements in non-resident accounts
9.2.RSR		Shareholdings in companies with real estate assets
9.5.RSR		Company director

03 RF. Family Relationships

Indicator based on the presence in Spain of the spouse and minor children

Identifies taxpayers who may be resident in Spain based on the presence in Spain of their non-separated spouse and minor children.

A Objective

The objective of this profile is, by combining the risk indicators developed for the control of tax residence, to obtain reasonable indications that allow us to establish **a presumption of residence in Spain** based on the presence in Spain of the taxpayer's **non-separated spouse and minor children**.



B Activation criteria

The profile is activated if the taxpayer has not previously been audited as a non-filer of IRPF (0.3.CNR) or in relation to Model 210 (0.4.CNR), and if any of the following risk indicators are met, with the probability scores, weighted risk or effectiveness values indicated.

Not previously audited as a non-filer of IRPF (0.3.CNR)

IRPF

and

Not previously audited in relation to Model 210 (0.4.CNR)

210

→ And any of the following risk indicators is present.

Risk indicators used in this profile

Code	Risk indicator	Description
	6.1.RF	Inconsistencies in non-residence status between data in the Spanish database (BDC) and CRS data, relating to first-degree relatives who are resident in Spain.
	6.3.RF	Family with real estate properties in Spain without Model 210 or rental income declared.
	6.5.RF	Derived from the personal income tax return (IRPF) filed by the spouse.

WE SELECT TAXPAYERS FOR FURTHER EXAMINATION

Página principal | No residentes. Marcas | HERMES | DAFNE Contribuyentes [2024] | Zújar de expedientes Plan de Inspección Financiera y Tributaria

Multirregistro* | Combinación de Multirregistro y Agrupado por NIF identificado*

Autofiltro | Condiciones | Aplicar | Actualizar | Totales | Ejercicios | SAIT/MARFIL | Grupo de columnas | Columnas | Expresión | Guardar | Cancelar

Y

[Preseleccion] Nombre contiene RESIDENTE

[Preseleccion] IdPreseleccion	[Preseleccion] Nombre	[Tipo] Tipo	[Con... NIF ...	[Preseleccion] Estado	[Preseleccion] Fecha alta	[Contribuyente] Estado del NIF en Preseleccion	[Contribuyente] Código expediente Orion	[Contribuyente] Tipo persona (física / jurídica)	[Contribuyente] Delegación Especial
=	abc RESIDENTE	=	=	=	=	=	=	=	=
14101	2025_03 CONTROL DE NO RESIDENTES	Inspección	1629...	FINALIZADA	25-02-2025	DESCARTADO		Física	Madrid
14101	2025_03 CONTROL DE NO RESIDENTES	Inspección	0538...	FINALIZADA	25-02-2025	DESCARTADO		Física	Madrid
14101	2025_03 CONTROL DE NO RESIDENTES	Inspección	5540...	FINALIZADA	25-02-2025	DESCARTADO		Física	Madrid
14101	2025_03 CONTROL DE NO RESIDENTES	Inspección	4831...	FINALIZADA	25-02-2025	DESCARTADO		Física	Valencia
14101	2025_03 CONTROL DE NO RESIDENTES	Inspección	4475...	FINALIZADA	25-02-2025	DESCARTADO		Física	Valencia
14101	2025_03 CONTROL DE NO RESIDENTES	Inspección	3349...	FINALIZADA	25-02-2025	ENVIADO	2025000000000098064	Física	Valencia
14101	2025_03 CONTROL DE NO RESIDENTES	Inspección	X151...	FINALIZADA	25-02-2025	DESCARTADO		Física	Valencia
14101	2025_03 CONTROL DE NO RESIDENTES	Inspección	X110...	FINALIZADA	25-02-2025	DESCARTADO		Física	Valencia
14101	2025_03 CONTROL DE NO RESIDENTES	Inspección	X071...	FINALIZADA	25-02-2025	DESCARTADO		Física	Valencia
14101	2025_03 CONTROL DE NO RESIDENTES	Inspección	2149...	FINALIZADA	25-02-2025	DESCARTADO		Física	Valencia
14101	2025_03 CONTROL DE NO RESIDENTES	Inspección	X204...	FINALIZADA	25-02-2025	DESCARTADO		Física	Valencia
14101	2025_03 CONTROL DE NO RESIDENTES	Inspección	X253...	FINALIZADA	25-02-2025	DESCARTADO		Física	Valencia
14101	2025_03 CONTROL DE NO RESIDENTES	Inspección	X281...	FINALIZADA	25-02-2025	DESCARTADO		Física	Valencia
14101	2025_03 CONTROL DE NO RESIDENTES	Inspección	X252...	FINALIZADA	25-02-2025	DESCARTADO		Física	Valencia
14101	2025_03 CONTROL DE NO RESIDENTES	Inspección	X367...	FINALIZADA	25-02-2025	DESCARTADO		Física	Valencia
14101	2025_03 CONTROL DE NO RESIDENTES	Inspección	X372...	FINALIZADA	25-02-2025	DESCARTADO		Física	Valencia
14101	2025_03 CONTROL DE NO RESIDENTES	Inspección	X439...	FINALIZADA	25-02-2025	DESCARTADO		Física	Valencia
14101	2025_03 CONTROL DE NO RESIDENTES	Inspección	X883...	FINALIZADA	25-02-2025	DESCARTADO		Física	Valencia
14101	2025_03 CONTROL DE NO RESIDENTES	Inspección	X818...	FINALIZADA	25-02-2025	DESCARTADO		Física	Valencia
14101	2025_03 CONTROL DE NO RESIDENTES	Inspección	Y043...	FINALIZADA	25-02-2025	DESCARTADO		Física	Valencia
14101	2025_03 CONTROL DE NO RESIDENTES	Inspección	Y013...	FINALIZADA	25-02-2025	DESCARTADO		Física	Valencia
14101	2025_03 CONTROL DE NO RESIDENTES	Inspección	Y232...	FINALIZADA	25-02-2025	DESCARTADO		Física	Valencia
14101	2025_03 CONTROL DE NO RESIDENTES	Inspección	Y198...	FINALIZADA	25-02-2025	DESCARTADO		Física	Valencia
14101	2025_03 CONTROL DE NO RESIDENTES	Inspección	Y158...	FINALIZADA	25-02-2025	DESCARTADO		Física	Valencia
14101	2025_03 CONTROL DE NO RESIDENTES	Inspección	Y228...	FINALIZADA	25-02-2025	DESCARTADO		Física	Valencia
14101	2025_03 CONTROL DE NO RESIDENTES	Inspección	Y230...	FINALIZADA	25-02-2025	DESCARTADO		Física	Valencia
14101	2025_03 CONTROL DE NO RESIDENTES	Inspección	Y189...	FINALIZADA	25-02-2025	DESCARTADO		Física	Valencia
14101	2025_03 CONTROL DE NO RESIDENTES	Inspección	Y268...	FINALIZADA	25-02-2025	DESCARTADO		Física	Valencia
14101	2025_03 CONTROL DE NO RESIDENTES	Inspección	Y310...	FINALIZADA	25-02-2025	ENVIADO	2025000000000058981	Física	Valencia
14101	2025_03 CONTROL DE NO RESIDENTES	Inspección	Y314...	FINALIZADA	25-02-2025	DESCARTADO		Física	Valencia
14101	2025_03 CONTROL DE NO RESIDENTES	Inspección	Y381...	FINALIZADA	25-02-2025	DESCARTADO		Física	Valencia
14101	2025_03 CONTROL DE NO RESIDENTES	Inspección	Y370...	FINALIZADA	25-02-2025	DESCARTADO		Física	Valencia
14101	2025_03 CONTROL DE NO RESIDENTES	Inspección	Y399...	FINALIZADA	25-02-2025	DESCARTADO		Física	Valencia

Se muestran los 1.000 primeros registros de un total de 4.526.

#: 10 17-10-2026

WE MONITOR THE RESULTS OF THE TAX AUDITS

Página principal | No residentes. Marcas | HERMES | DAFNE Contribuyentes [2024] | Zújar de expedientes Plan de Inspección Financiera y Tributaria

Multirregistro* | Combinación de Multirregistro y Agrupado por NIF identificado*

Autofiltro | Condiciones | Aplicar | Actualizar | Totales | Ejercicios | Grupo de columnas | Columnas | Expresión | Guardar | Cancelar

Hay avisos en la ejecución de la consulta (Para ver más detalles pulse el enlace)

[DAFNE] Multirregistro | [RESEXP] Agrupado por NIF identificado

	[DAFNE] DAFNE Contribuyentes								Variables de cruce		[RESEXP] Zújar de expedientes Plan de Inspección Financiera y Tributaria	
	[Preseleccion] IdPreseleccion	[Tipo] Tipo	[Preseleccion] Nombre	[Preseleccion] Fecha alta	[Preseleccion] Estado	[Contribuyente] Estado del NIF en Preseleccion	[Contribuyente] Código expediente Orion	[Contribuyente] Delegación Especial	[...	[RESEXP] [Titular 1] NIF identificado	Nº de Expedientes	[Expediente] Σ Importe total liquidado tras recursos
→	14101	Inspección	2025_03 CONTROL DE NO RESIDENTES	25-02-2025	FINALIZADA	DESCARTADO		Canarias	Y22...	Y2294701M	1	12.764.554,32
	14101	Inspección	2025_03 CONTROL DE NO RESIDENTES	25-02-2025	FINALIZADA	DESCARTADO		Cataluña	Y38...	Y3868571P	3	9.442.863,84
	14101	Inspección	2025_03 CONTROL DE NO RESIDENTES	25-02-2025	FINALIZADA	DESCARTADO		Madrid	Y34...	Y3481779F	2	2.608.368,81
	14101	Inspección	2025_03 CONTROL DE NO RESIDENTES	25-02-2025	FINALIZADA	DESCARTADO		Madrid	004...	00403406D	2	2.606.717,04
	14101	Inspección	2025_03 CONTROL DE NO RESIDENTES	25-02-2025	FINALIZADA	DESCARTADO		Cataluña	Y43...	Y4347948L	2	2.307.276,66
	14101	Inspección	2025_03 CONTROL DE NO RESIDENTES	25-02-2025	FINALIZADA	DESCARTADO		Cataluña	180...	18025578H	1	2.193.382,26
	14101	Inspección	2025_03 CONTROL DE NO RESIDENTES	25-02-2025	FINALIZADA	DESCARTADO		Cataluña	461...	46132524K	2	1.829.633,30
	14101	Inspección	2025_03 CONTROL DE NO RESIDENTES	25-02-2025	FINALIZADA	DESCARTADO		Cataluña	463...	46315770A	1	1.692.468,57
	14101	Inspección	2025_03 CONTROL DE NO RESIDENTES	25-02-2025	FINALIZADA	DESCARTADO		Madrid	092...	09286596R	1	1.200.344,60
	14101	Inspección	2025_03 CONTROL DE NO RESIDENTES	25-02-2025	FINALIZADA	DESCARTADO		Galicia	459...	45956175J	1	1.002.294,47
	14101	Inspección	2025_03 CONTROL DE NO RESIDENTES	25-02-2025	FINALIZADA	DESCARTADO		Cataluña	350...	35039242F	2	978.108,91
	14101	Inspección	2025_03 CONTROL DE NO RESIDENTES	25-02-2025	FINALIZADA	DESCARTADO		Cataluña	350...	35098847L	4	952.205,32
	14101	Inspección	2025_03 CONTROL DE NO RESIDENTES	25-02-2025	FINALIZADA	DESCARTADO		Madrid	506...	50697244T	4	907.643,85
	14101	Inspección	2025_03 CONTROL DE NO RESIDENTES	25-02-2025	FINALIZADA	DESCARTADO		Cataluña	Y59...	Y5933681V	2	808.599,61
	14101	Inspección	2025_03 CONTROL DE NO RESIDENTES	25-02-2025	FINALIZADA	DESCARTADO		Baleares	Y14...	Y1439615J	1	692.383,15
	14101	Inspección	2025_03 CONTROL DE NO RESIDENTES	25-02-2025	FINALIZADA	DESCARTADO		Baleares	431...	43193994V	2	684.454,81
	14101	Inspección	2025_03 CONTROL DE NO RESIDENTES	25-02-2025	FINALIZADA	DESCARTADO		Andalucía	X25...	X2514653V	1	541.793,15
	14101	Inspección	2025_03 CONTROL DE NO RESIDENTES	25-02-2025	FINALIZADA	DESCARTADO		Andalucía	Y35...	Y3504107W	2	535.808,24
	14101	Inspección	2025_03 CONTROL DE NO RESIDENTES	25-02-2025	FINALIZADA	DESCARTADO		Baleares	Y26...	Y2650254R	1	533.822,75
	14101	Inspección	2025_03 CONTROL DE NO RESIDENTES	25-02-2025	FINALIZADA	DESCARTADO		Cataluña	Y06...	Y0694101K	2	524.758,67
	14101	Inspección	2025_03 CONTROL DE NO RESIDENTES	25-02-2025	FINALIZADA	DESCARTADO		Baleares	Y37...	Y3709794T	3	496.690,78
	14101	Inspección	2025_03 CONTROL DE NO RESIDENTES	25-02-2025	FINALIZADA	DESCARTADO		Cataluña	361...	36182478M	3	456.901,40
	14101	Inspección	2025_03 CONTROL DE NO RESIDENTES	25-02-2025	FINALIZADA	DESCARTADO		Andalucía	X15...	X1524228H	1	405.481,43
	14101	Inspección	2025_03 CONTROL DE NO RESIDENTES	25-02-2025	FINALIZADA	DESCARTADO		Madrid	019...	01925932G	1	390.011,93
	14101	Inspección	2025_03 CONTROL DE NO RESIDENTES	25-02-2025	FINALIZADA	DESCARTADO		Andalucía	Y34...	Y3450581C	3	384.153,66
	14101	Inspección	2025_03 CONTROL DE NO RESIDENTES	25-02-2025	FINALIZADA	DESCARTADO		Madrid	384...	38489842D	1	380.604,56
	14101	Inspección	2025_03 CONTROL DE NO RESIDENTES	25-02-2025	FINALIZADA	DESCARTADO		Madrid	349...	34962566J	2	366.221,92
	14101	Inspección	2025_03 CONTROL DE NO RESIDENTES	25-02-2025	FINALIZADA	DESCARTADO		Andalucía	X17...	X1708796B	2	359.493,39
	14101	Inspección	2025_03 CONTROL DE NO RESIDENTES	25-02-2025	FINALIZADA	DESCARTADO		Andalucía	778...	77820207Y	2	355.609,60
	14101	Inspección	2025_03 CONTROL DE NO RESIDENTES	25-02-2025	FINALIZADA	DESCARTADO		Madrid	509...	50902013T	1	327.610,04
Σ	-	-	-	-	-	-	-	-	-	-	828	59.675.801,40
#D	5	1	5	5	3	3	118	17	4.479	576	-	-

Se muestran los 1.000 primeros registros de un total de 4.526.

#: 12 Σ (Varios)

Agencia Tributaria

Non-Resident Tax Compliance Project

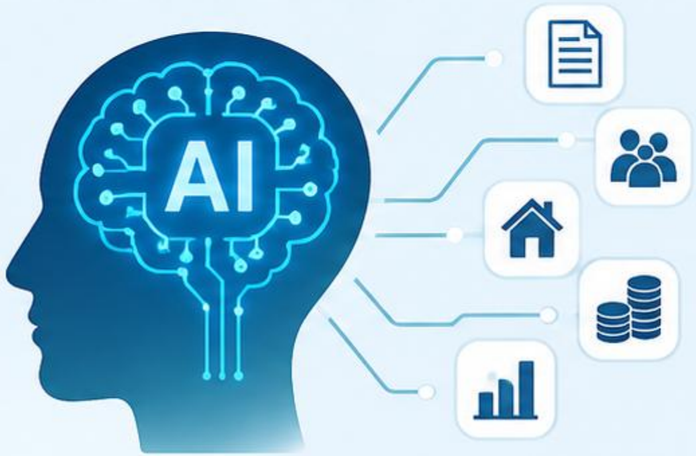
The results of the latest selection were as follows: 576 taxpayers audited, 828 tax audit cases, and €59.6 million in additional tax assessments.

Furthermore, the most important aspect is that this revenue will continue over time, since, once these taxpayers have been proven to be tax residents in Spain, they will be required to pay their corresponding taxes in Spain in subsequent years.

Next Steps

1 Use AI to improve selections

We will use Artificial Intelligence to identify the risk factors that have the greatest impact on taxpayer selection, maximizing the success rate and the amount of additional tax assessed.



2 Analyze and reduce false positives

We need to analyze the risk factors that generate the highest number of false positives in order to improve or eliminate them.



3 Ultimate goal

To reduce this fraudulent practice and prevent its continued growth.



LESS TAX FRAUD
A MORE SUSTAINABLE FUTURE

Agencia Tributaria