

## THE CONVENTION ON DOUBLE TAXATION: NOTE FOR NON-RESIDENT FOREIGN LECTURERS

According to Spanish law, only non-residents who present a **Certificate of Residence for Tax Purposes** from one of the countries with which Spain has signed a Convention on Double Taxation are exempt from paying **Non-Residents' Income Tax**. The Certificate of Residence for Tax Purposes must be **issued by the competent Tax Authority**. It should state explicitly that the taxpayer is a resident in the sense defined in the Convention. The certificate will be valid for a maximum of one year from the date of issue.

Certificates usually are issued in two languages, in the language of the country and in English. In other cases, it must be accompanied by a translation into Catalan, Spanish or English.

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