

TAX OBLIGATION FOR NON-RESIDENTS

Dear Sir/Madam,

We would like to inform you regarding the 2.014 tax obligations for non-residents which are as following:

- SUBMITTANCE OF WEALTH TAX RETURN.
- SUBMITTANCE OF INCOME TAX RETURN.
- REPRESENTATION OF NON-RESIDENT.

It is obligatory for all non-residents to submit an annual return and pay these taxes, depending you properties, before the 31st December 2.015 or 30th June 2.015

At the same time, a tax representative, resident in Spain, can be appointed.

In order to complete these returns and to appoint the representative, we offer you our advisory services; however, in this instance, we would require following documentation:

- N.I.F.: Tax Identification Number
(In the case you have not obtained this yet, we may apply for you).
- Photostat copy of the Title Deeds to your property.
- Last rates receipt.
- Bank Statement (showing annual average balance for 2.014).

In order to submit the aforementioned tax returns for the year 2.014, or if you require any other information, please contact us at

GESTION & EMPRESA

Camí Vell d'Altea nº18 pta 2
El Albir, L'Alfàs del Pi (Alicante).
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If you are a resident do not hesitate to contact us regarding your tax and accountancy obligations, etc.

In a few days they can access our website www.gestionyempresa.es where you will find more detailed documentation required for the corresponding statement.

Yours faithfully

Francisco José Roperó Parra