

## Steps in the right direction

An announcement this week will cause a sigh of relief amongst those who are hoping to import their personal goods, including vehicles, without the need to visit their Consulate to obtain a Baja Consular. The purpose of this document was to prove that you have changed your residency from your home country to Spain and helped to gain exemption from taxes which in the case of vehicles is called registration tax though frequently known as import tax.

Agreement has been made between the Consulates and the Hacienda (tax office) that the Baja Consular is no longer mandatory though can still be applied for in the event that an individual cannot fulfil other requirements. Does this mean that everyone can now avoid the tax? Well no, the authorities are not going to throw away a good money spinner such as this, but it may make the process simpler and open to more people

The note from the Hacienda states that the following are needed from the home country

- 1/ Residency document or work permit
- 2/ Work contract or proof of business or self employment
- 3/ Certificate of financial residence

### Acceptable documents

What actual documents are acceptable is at the moment not known as this is very much hot off the press. We Brits do not have a Spanish style Residencia so use our passports in lieu, but this alone will not be adequate. A work contract may be OK as hopefully will be a P45 or P60, proof of payment of self-employment contributions or business accounts

The Padron (registration on the municipal census) will be mandatory as it always has been, but we wait and see what other Spanish documents are necessary. Those who have applied to the British Consulate within the past couple of years will be aware that a Spanish Residency document had to be shown before the Baja Consular was issued but this was a British requirement and not a Spanish one. I have taken many clients to the Irish Consulate and the Residencia was never asked for

### Qualifying for tax exemption

There are a number of prerequisites for gaining exemption from this tax which do not change. These are that the vehicle to be re-registered must have been owned for at least 6 months as proven by the registration document so that it is deemed to be a personal possession. Secondly that if the foregoing is fulfilled, exemption has to be

applied for with two months of arrival in Spain. "Arrival" is demonstrated by the date of application of first Padron

This new regime will reduce the cost of re-registration as the British Baja Consular costs €152. It should make the process simpler and easier and may well allow more people to gain exemption, but until I have dealt with a few it is too early to tell, so watch this space

### Paperless Trafico?

Another major change was announced by Trafico. In a move away from paperwork (oh dear what will the bureaucrats find to do now?) the system of reporting ITV inspections, importation of vehicles, changes of ownership etc will largely be performed by electronic means and not necessarily by bits of paper. This should not only speed the process up but allows for the first time such activities as transfers of ownership and re-registrations between provinces to be undertaken at the local Trafico office. For example, despite being based in Alicante province, I have re-registered vehicles from many parts of Spain. This was made possible through a string of gestorias (legal administrators) throughout the country and has worked very successfully, but alas for them it can now all be undertaken in Alicante irrespective of the address of the vehicle owner

The need for paper can never disappear completely because originals may need to be seen to confirm their authenticity; passports for example, but these are steps in the right direction and hopefully not the last in streamlining cumbersome processes

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