## Which 6-Months?

Misinformation surrounding the import and re-registration of vehicles into Spain is always rife and frequently propagated on expat blogs. It is always worth remembering that what applied to your mate on the urb' may not apply to you as each situation is individual. The greatest confusion arises over 6-month rules

You do not have to wait until you have owned your vehicle for 6 months before you can re-register it. You can even buy a car in the UK one day and register it in Spain the next day. In fact a vehicle does not have to be registered to you in order for you to re-register it. Does this mean that we can pop into France, nick one and then own it here? Nah, because we have to prove ownership, normally through a buying and selling document and often by providing details of the present keeper

### Foreign plated vehicles in Spain

As a non-resident, 6 months is the amount of time that you may keep a foreign plated vehicle in Spain before either re-registration or removal from the country for 6 months

If you are a resident and in this context "resident" means that you have for example a Residencia, or Padron, are working, or taking your kids to school, then you have one month only to re-register

# "Registration Tax"

People can understandably get bent out of shape by "Import Tax", more correctly know as "Registration Tax" levied by the Spanish authorities on most vehicles entering the country. "What? I paid all taxes back home; robbing gits!" Registration tax is levied upon the purchase of brand new vehicles here and by extension on vehicles being imported.

This tax is calculated on either the Hacienda tables or market value depending upon the vehicle and the level of CO2 emissions. Cars with CO2 emissions fewer than 120 g/Km and bikes emitting less than 100 g/Km are tax exempt

Anyone who can prove that they have lived outside of Spain for the past 12 months can avoid the tax so long as the vehicle has been owned for at least 6 months. You must re-register within 2 months of applying for your FIRST Padron (or Residencia). A "change of residence" document is available from most Consulates proving that you have lived outside of Spain but the UK have withdrawn this service, so other proof is required for Brits which is too complex to go into in this article.

## Importing a brand new vehicle

If you re-register a vehicle in Spain that is less than 6 months old, you should have paid VAT (IVA) in the country of purchase and be able to prove it; without proof you

will pay it here. If a vehicle is purchased "tax free" outside of Spain, you will normally have to pay it here

Registration tax is paid in addition to IVA but is reduced significantly once a vehicle is deemed to be used. "Used" means more than 6 months old <u>and 6000 KM</u> have been covered

### Re-cap of 6- month rules

- The amount of time a non-resident may keep a foreign vehicle in Spain
- The length of time that the same vehicle must remain out of Spain before being allowed back
- Minimum term of ownership if applying for registration tax exemption
- The minimum age of a vehicle that has completed more than 6000Km before it is defined as used
- Definitely NOT the term of ownership before a vehicle can be registered in Spain

You will have gathered by now that it is no surprise that with so many different 6-month rules around why people get confused and also why specialist advice should always be sought

Complex? I would say so for the uninitiated, so any questions regarding your personal vehicle, please get in touch

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