

SOLICITUD DE DEVOLUCIÓN, REALIZADA POR UN CONTRIBUYENTE, DE RETENCIONES SOBRE DIVIDENDOS

Para obtener la **devolución** del exceso de retenciones debe presentar el **modelo 210** de declaración del Impuesto sobre la Renta de no Residentes (IRNR). Se puede presentar un **único** modelo 210 **anual por cada empresa** residente en España de la que obtenga dividendos.

El plazo de presentación se inicia el 1 de febrero del año siguiente al de obtención de los dividendos y concluye cuando hayan transcurrido cuatro años contados desde el término del período de declaración e ingreso de las retenciones. La devolución se efectuará mediante transferencia a una cuenta bancaria del contribuyente que puede estar abierta en España o en el extranjero.

Para ello deberá acceder al portal de internet de la Agencia Tributaria y cumplimentando el formulario de predeclaración, se generará un PDF con el modelo 210 y unas instrucciones.

Si no dispone de un NIF (Número de Identificación Fiscal) asignado en España, al inicio de la cumplimentación del formulario de predeclaración, previa marca en la casilla "S Contribuyente", existe la opción de solicitar en ese mismo momento un Código Identificativo que se utilizará tanto para cumplimentar este modelo 210 como para otros posteriores.

EJEMPLO. DIVIDENDOS. DEVENGOS 2017. PERSONA JURÍDICA.

Una persona jurídica, con residencia fiscal en Alemania ha obtenido en España, durante 2017, en concepto de dividendos de la empresa SOCIEDAD SA, un importe bruto de 6.000 euros, con fecha de devengo 10 de febrero de 2017, y de 5.500 euros, con fecha de devengo 10 de octubre de 2017. Sobre esos importes brutos SOCIEDAD SA practicó retenciones del 19%. Los gastos de administración y depósito fueron 200 euros.

Dividendos brutos anuales de SOCIEDAD SA: 11.500,00 euros
Retenciones (19, 00 %): 2.185,00 euros

Esta persona tiene derecho a aplicar el Convenio para evitar la doble imposición, que establece un límite de imposición del 15% del importe bruto de los dividendos.

Devengo

Agrupación: X
Período: 0A Anual
Ejercicio de devengo: 2017

Determinación de la base imponible

210 R Rendimientos

Rendimientos íntegros: 11.500,00 euros
Gastos deducibles: 200,00 euros¹
Base imponible: 11.500,00 – 200,00 = 11.300,00 euros

Liquidación

Tipo de gravamen Ley IRNR en 2011: 19,00%
Cuota íntegra (19,00 % de 11.300,00): 2.147,00 euros
Cuota Ley IRNR: 2.147,00 euros

Porcentaje de Convenio: 15,00 %
Límite de imposición por Convenio (15,00 % de 11.500,00): 1.725,00 euros
Reducción por Convenio (2.147,00 – 1.725,00): 422,00 euros

Cuota íntegra reducida (2.147,00 – 422,00): 1.725,00 euros
Retenciones: 2.185,00 euros
Resultado de la autoliquidación a devolver (1.725,00 – 2.185,00): -460,00 euros

¹ Cuando se trate de contribuyentes residentes en otro Estado miembro de la **Unión Europea** y, para devengos desde el 1 de enero de 2015, en un Estado del **Espacio Económico Europeo** en el que exista un efectivo intercambio de información (supone añadir: Islandia y Noruega), para la determinación de la base imponible se podrán deducir, en caso de contribuyentes personas jurídicas, los **gastos** previstos en la Ley del Impuesto sobre Sociedades, siempre que el contribuyente acredite que están relacionados directamente con los rendimientos obtenidos en España y que tienen un vínculo económico directo e indisoluble con la actividad realizada en España.

Cuando se trate de contribuyentes residentes en cualquier otro país la base imponible será el importe íntegro de los rendimientos, sin deducción de gastos.

**Non-residents income tax. Non-residents who are not permanently established.
Form 210.**

Error in the following fields:

Check that the tax return has correctly marked "[Renuncia a la devolución, a favor del Tesoro Público](#)"
Please correct it

- The shaded codes match the boxes on the official form.
- The asterisk * means that this piece of information must be completed.

Optional: Import file data

Person performing the self-assessment

NIF * If you are filing as a taxpayer and you do not have an NIF tax code, click Taxpayer[S] and click here to get your identification code:

Surname(s) and first name or company name *

In your capacity as *:

Taxpayer Taxpayer's representative

Jointly responsible Trustee Manager

Payer Withholder (for self-assessment with refund request only)

Accrual

Grouping Period * Accrual year * Accrual date (DDMMYYYY)

Income obtained

[02] Income type *

[03] Currency keys

Taxpayer

NIF FIJ Surname(s) and first name or company name:

NIF in the country of residence Date of birth (DDMMYYYY) Place of birth: City Country Code

[01] Tax residence: Country Code *

Address in country of residence

Residence Additional residence information

Town/City E-mail

Post Code (ZIP) Province/Region/State Country Code

Land line tel. Mobile tel. Fax no.

Taxpayer's representative or, where applicable, residence in Spanish territory for the purpose of notifications

NIF FIJ Surname(s) and first name or company name:

Type of street Street name Representative: Legal Voluntary Delete

Block Doorway Stairway Floor No. House Door Qual. no.

Additional data on residence Town/City (if different from the Municipality)

Post Code Province Municipality name

Municipality code Land line tel. Mobile tel. Fax no.

Payer/Withholder/Issuer/Property purchaser

NIF FIJ Surname(s) and first name or company name:

Determination of the taxable base amount

210 R Income

Full income	[05] 11.500,00
Exemption applied to dividends (annual limit of 1,500 Euros)	[06] 0,00
Deductible expenses	[07] 200,00
Taxable base ([5]-[6]-[7])	[08] 11.300,00



Settlement

Exemptions:

Law IRNR, except dividends (annual limit of 1,500 Euros) [19]

Agreement [20]

Tax rate Law IRNR (%)

Full amount due	[21] 19,00
Deduction for donations	[22] 2.147,00
Amount due Law IRNR [22]-[23]	[23] 0,00
	[24] 2.147,00



Only countries with agreement

Agreement percentage (%)	[25] 15,00
Agreement Limit	[26] 1.725,00
Reduction due to Agreement [24]-[26]	[27] 422,00



Reduced amount due [24]-[27]

Withholdings/payments on account	[28] 1.725,00
Previous Deposit/Refund Only in the case of supplementary self-assessment	[29] 2.185,00
Result of the self-assessment [28]-[29]-[30] *	[30] 0,00
	[31] -460,00



Supplementary self-assessment

Receipt number from previous self-assessment: []

Choose the type of tax return



Positive Result

To deposit Deposit through a financial organisation based abroad

Zero tax payable

Zero tax payable

Negative result

Request for refund In Spain

Refund by transfer through the financial organisation based abroad

Waiving the refund, in favour of the Public Treasury

Waiving the refund, in favour of the Public Treasury

Waiving the refund, in favour of the Public Treasury

Waiving the refund, in favour of the Public Treasury -460,00

Notices for the submission of form 210 created through this form.

In order to effectively submit this self-assessment, you must complete the following steps:

1. Validate and generate PDF. You can save the document on your computer in PDF format.
2. Print document.
3. Write the NIF (Tax ID Number) on the Deposit or Refund Document and sign it manually.
4. 4. Follow the procedure described in the instructions included in the PDF based on the type of result of the tax return and, where applicable, the chosen payment option.

Validate and generate PDF





Tax Agency
Telephone: 901 33 55 33
www.agenciatributaria.es

**Non-resident Income Tax
(Impuesto sobre la Renta de no Residentes - INRI)
Non-residents without permanent establishment.**

Form
210

Número de justificante: 2508543998186

INSTRUCTIONS FOR SUBMITTING YOUR TAX RETURN AND DOCUMENTATION WHICH SHOULD ACCOMPANY IT

The self-assessment form 210 on paper which you have just obtained consists of the following documents:

- Instructions for submitting your tax return and the documentation which should accompany it.
- Self-assessment form 210, consisting of the following copies (marked with an X):
 - Copy for the taxpayer/representative.
 - Copy for the jointly responsible party/withholder.
- Payment or refund document, consisting of the following copies (marked with an X):
 - Copy for the taxpayer/representative.
 - Copy for the collaborating institution/administration.
 - Copy for the jointly responsible party/withholder.

In all these documents the Receipt Number

2508543998186

which is used to identify the self-assessment, is shown at the top right of the page.

The information printed in these documents will have priority over any alterations or hand-written corrections they may contain, therefore such corrections will not be taken into account by the tax office.

However, for security reasons, the NIF or fiscal identity number should always be filled by hand on the pages of payment or refund documents before filing the tax return.

To file your tax return, you must:

1. Write your NIF (fiscal identity number) on all the copies of the payment and/or refund document and sign them all by hand.
2. Obtain the additional documentation which must be added to the self-assessment form, which for this tax return is marked with an X on the following list (if no document is marked, you do not need to submit any additional documentation):
 - Certificate of residency issued by the tax authorities in the country of residence.
 - Tax return formulated by the representative of the pensions fund, declaring compliance with legal requirements, using the form in appendix VI of the Approval Order of form 210.
 - A certificate issued by the relevant authorities of the member state of origin of the institution, declaring that the institution meets the conditions set forth in Directive 2009/65/EC of the European Parliament and Council of 13 July 2009, co-ordinating the legal, regulatory and administrative rulings on certain Undertakings for Collective Investment in Transferable Securities (UCITS). The relevant authority will be that designated as per article 97 of the above Directive .
 - Certificate of tax residence issued by the tax authority of the country of residence, which should expressly declare that the taxpayer is resident in the sense defined by the Agreement.
 - Certificate of tax residence issued by the tax authority in the country of residence, which should expressly declare that the taxpayer is resident in the sense defined by the Agreement, or the specific form agreed if the applicable Agreement is further developed in an Order establishing its use.
 - Certificate of residency issued by the tax authorities in the country of residence, in the case of EU-resident taxpayers, or of the European Economic Area where information exchange is in force, who deduct expenses in accordance with article 24.6 of the Non-Resident Income Tax Act.
 - Documents confirming receipt of withholdings or deposits on account.
 - Receipt accrediting the identification and ownership of the bank account.
 - Document accrediting the representation, which must include a clause giving representative powers to receive the refund in his name on behalf of the taxpayer.

Número de justificante: 2508543998186

3. Put the "Copy for the collaborating institution/Administration" of the payment or refund document and, if you have to submit additional documentation, also put the additional documentation in an envelope for returning form 210 according to the officially approved format available at AEAT (Tax Agency) local offices. If the documents are sent from a foreign country by registered post, you may also use an ordinary envelope.

In both cases, the following information must be included in the envelope:

- Receipt Number of the self-assessment: 2508543998186
- NIF (fiscal identity number), surname(s) and first name, business address or trade name of the Person submitting the tax return (if other than the taxpayer):
N9052197B COMPANY
- NIF (fiscal identity number), surname(s) and first name, business address or trade name of the taxpayer:
N9052197B COMPANY
- Result of the self-assessment (to be paid, with request for refund, zero charge, waiver of the refund):
Waiving the refund
- Supplementary self-assessment (in the case of the self-assessment being a supplement to another earlier self-assessment): NO

4. Submit the envelope in person or by registered post to the following Tax Agency office:

Agencia Tributaria. Tax Management Department.
Oficina Nacional de Gestión Tributaria. IRNR. Modelo 210
C/Lérida 32-34 (Registro General)
28020 Madrid (España)



Person performing the self-assessment

Tax Identification Number (N.I.F.)
N9052197B
Surname(s) and first name or company name
COMPANY

In your capacity as:
Taxpayer S X
Taxpayer's representative R
Jointly and severally responsible Taxpayer P
Trustee D
Manager G
Withholder (for self-assessment with refund request only) T

Receipt number:
2508543998186

Accrual

Group: X
Period/Year: 0A 2017
Accrual date: _____

Income earned

Income type: 2 04
Currency code: 3 954

Taxpayer

Tax Identification Number (N.I.F.)
N9052197B
Individual/Legal entity: J
Surname(s) and first name or company name: COMPANY

Tax Identification Number in the country of residence: _____
Date of birth: _____
Place of birth: City: _____ Country Code: _____
Tax residence: Country Code: 1 DE

Address in country of residence:
49 Place of residence: BUNDERSTRASSE 13
50 Additional residence information: _____
51 Town/City: BERLIN
52 E-mail: _____
53 Post Code (ZIP): 9999999
54 Province/Region/State: BERLIN
55 Country: GERMANY
56 Country Code: DE
57 Land line tel.: _____
58 Mobile tel.: _____
59 Fax no.: _____

Taxpayer's representative or, where applicable, residence in Spanish territory for notification purposes

Tax Identification Number (N.I.F.): _____
Individual/Legal entity: J
Surname(s) and first name or company name: _____
Representative: Legal Voluntary

Place of residence:
31 Type of Street: _____ 32 Street name: _____
33 Type of number: _____ 34 House number: _____ 35 Number qualifier: _____ 36 Block: _____ 37 Doorway: _____ 38 Stairway: _____ 39 Floor: _____ 40 Door: _____
41 Additional residence information: _____ 42 Town/City (if different from the Municipality): _____
43 Post Code: _____ 44 Name of the Municipality: _____
45 Province: _____ 46 Land line tel.: _____ 47 Mobile tel.: _____ 48 Fax no.: _____

Payer/Withholder/Issuer/Property purchaser

Tax Identification Number (N.I.F.): A999999
Individual/Legal entity: J
Surname(s) and first name or company name: SOCIEDAD SA

Location of the property (only for income types 01, 02, 28, 33 y 34)

31 Type of Street: _____ 32 Street name: _____
33 Type of number: _____ 34 House number: _____ 35 Number qualifier: _____ 36 Block: _____ 37 Doorway: _____ 38 Stairway: _____ 39 Floor: _____ 40 Door: _____
41 Additional residence information: _____ 42 Town/City (if different from the Municipality): _____
43 Post Code: _____ 44 Name of the Municipality: _____
45 Province: _____ 60 Property Register Reference: _____

Calculation of the taxable base amount

210 I Income from assessed real estate
Taxable base 4

210 R Income
Full income 5 11.500,00
Exemption applied to dividends (annual limit of 1,500 Euros) 6
Deductible expenses 7 200,00
Taxable base (5 - 6 - 7) 8 11.300,00

210 G Capital gains (except real estate)
Taxable base 18

210 H Income from the transfer of real estate
C (Both spouses)/O (All other cases) Ownership share (%): Taxpayer _____ Spouse _____
Spouse:
Tax Identification Number (N.I.F.): _____ Surname(s) and first name: _____
Purchase: Improvement or 2nd purchase
Transfer value 9 13
Purchase price 10 14
Difference 11 15
Net gains 12 16
Taxable base (12) + (16) 17
Purchase date: _____ Date of improvement or 2nd purchase: _____
Receipt number from form 211: _____

Payment

Exemptions: * IRNR Law (Non-Resident Income Tax Law), except dividends (annual limit of 1,500 Euros) 19	Type of tax rate, IRNR Law (%) 21 19,00	Reduction due to Agreement (24) - (26) 27 422,00
* Agreement 20	Full amount payable 22 2.147,00	Reduced amount payable (24) - (27) 28 1.725,00
	Deductions for donations 23	Withholdings/Account deposits 29 2.185,00
	IRNR Law Amount Payable (22) - (23) .. 24 2.147,00	Previous payment/refund (*) 30
	Agreement Percentage (%) 25 15,00	Result of the self-assessment (28) - (29) ± (30) .. 31 -460,00
	Agreement Limit 26 1.725,00	

(*) In the case of supplementary self-assessment only

Date and signature

Date: _____
Signature: _____
Signed: Mr/Ms _____

Supplementary self-assessment

Receipt number from previous self-assessment: _____



Tax Agency

Telephone: 901 33 55 33
www.agenciatributaria.es

Non-resident Income Tax

Non-residents without permanent establishment.
PAYMENT OR REFUND DOCUMENT.

Form
210

Person performing the self-assessment

Tax Identification Number (NIF) 
Surname(s) and first name or company name **COMPANY**

Receipt number: 2508543998186

Accrual

Group: X Period/Year: **0A 2017** Accrual date: _____

Result of the self-assessment

Result of the self-assessment **31 -460,00**

Payment

Amount (box [31]): **I**

Through a collaborating organisation located in Spain: Payment made to the Public Treasury. Restricted account of collaboration in the Tax Agency's self-assessment tax collection.
Form of payment: In cash Collaborating organisation account debit **E S** Bank account number in Spain (IBAN) _____ Customer Account Code _____

Through a financial institution based abroad: Transfer to the Public Treasury to Spanish Bank Account No.: **ES8790000001200270002107**
Details of the foreign bank:
Account holder or instructing party: Tax Identification Number (N.I.F.) _____ Surname(s) and first name or company name: _____
Account number (IBAN) _____ SWIFT-BIC _____
SWIFT-BIC _____ Número de cuenta/Account no. _____
Banco/Name of the bank _____
Dirección del Banco/Address of the bank _____
Ciudad/City _____ País/Country _____ Código País/Country code _____

Refund

Amount (box [31]): **D**

Waiving the refund, in favour of the Public Treasury X

Through a bank transfer to a bank account opened in Spain: Account holder: Tax Identification Number (N.I.F.) _____ Surname(s) and first name or company name _____
Bank account number in Spain (IBAN) **E S** _____ Customer Account Code _____

Through a financial institution based abroad: Account holder: Tax Identification Number (N.I.F.) _____ Surname(s) and first name or company name: _____
Account number (IBAN): _____ SWIFT-BIC _____
SWIFT-BIC _____ Número de cuenta/Account no. _____
Banco/Name of the bank _____
Dirección del Banco/Address of the bank _____
Ciudad/City _____ País/Country _____ Código País/Country code _____

No payment or refund due

If the self-assessment results in a ZERO TAX PAYABLE, put an X in this box. ZERO TAX PAYABLE

Date and signature

Date _____ Signature: _____ Signature: _____
Signed: Mr/Ms _____ Signed: Mr/Ms _____



Tax Agency

Telephone: 901 33 55 33
www.agenciatributaria.es

Non-resident Income Tax

Non-residents without permanent establishment.
PAYMENT OR REFUND DOCUMENT.

Form
210

Person performing the self-assessment

Tax Identification Number (NIF) 
Surname(s) and first name or company name **COMPANY**

Receipt number: **2508543998186**

Accrual

Group: X Period/Year: **OA 2017** Accrual date: _____

Payment

Amount (box [31]): **I** _____

Through a collaborating organisation located in Spain: Payment made to the Public Treasury. Restricted account of collaboration in the Tax Agency's self-assessment tax collection.

Form of payment: In cash Collaborating organisation account debit E S _____ Bank account number in Spain (IBAN) _____ Customer Account Code _____

Transfer to the Public Treasury to Spanish Bank Account No.: **ES8790000001200270002107**

Through a financial institution based abroad: Details of the foreign bank:
Account holder or instructing party: Tax Identification Number (N.I.F.) _____ Surname(s) and first name or company name: _____
Account number (IBAN): _____ SWIFT-BIC: _____
SWIFT-BIC: _____ Número de cuenta/Account no.: _____
Banco/Name of the bank: _____
Dirección del Banco/Address of the bank: _____
Ciudad/City: _____ País/Country: _____ Código País/Country code: _____

Refund

Amount (box [31]): **D** _____

Waiving the refund, in favour of the Public Treasury X

Through a bank transfer to a bank account opened in Spain: Account holder: Tax Identification Number (N.I.F.) _____ Surname(s) and first name or company name: _____
Bank account number in Spain (IBAN): E S _____ Customer Account Code _____

Through a financial institution based abroad: Account holder: Tax Identification Number (N.I.F.) _____ Surname(s) and first name or company name: _____
Account number (IBAN): _____ SWIFT-BIC: _____
SWIFT-BIC: _____ Número de cuenta/Account no.: _____
Banco/Name of the bank: _____
Dirección del Banco/Address of the bank: _____
Ciudad/City: _____ País/Country: _____ Código País/Country code: _____

No payment or refund due

If the self-assessment results in a ZERO TAX PAYABLE, put an X in this box. ZERO TAX PAYABLE

Date and signature

Date: _____ Signature: _____
Signed: Mr/Ms _____ Signed: Mr/Ms _____