



## **TAX RESIDENCY & FILING ADVICE**

### ***Sample Report – For Illustrative Purposes Only***

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Date: xxxxx 2025

Prepared by: Marine Accounts Limited

### **Scope of Advice**

This report has been prepared to advise on tax residency status and associated filing obligations in Spain and/or the United Kingdom for individuals employed in the yachting industry.

### **Relevant Background**

This sample scenario is based on a typical client with the following characteristics:

- Holds British nationality and a UK passport
- Resides in Spain with formal Spanish residency
- Spouse is also a Spanish resident
- Employed as yacht crew on a Maltese-flagged vessel
- Contributes to Maltese Social Security
- Previously resided and worked in the British Virgin Islands
- Has not previously paid tax in the UK

### **Spanish Tax Residency Rules**

An individual is considered a Spanish tax resident if they meet any of the following:

- **Physical Presence:** Spending more than 183 days in Spain within a calendar year. Temporary absences are generally counted unless tax residency in another jurisdiction can be conclusively demonstrated.

- **Centre of Economic Interests:** Having primary business, professional, or economic ties in Spain. Tax residency is also presumed if the taxpayer's spouse or dependent children reside in Spain, barring conclusive evidence to the contrary.

Special anti-avoidance rules may apply where low-tax jurisdictions are involved.

### **Assessment Summary**

Based on this scenario, the individual would be classified as a tax resident of Spain, and therefore required to comply with Spanish tax obligations, including filing an annual income tax return.

While self-employment (Autónomo) status was considered, it was determined to be inapplicable due to the client's structured employment with a single yacht employer and the absence of independent business activity.

### **Filing Obligations in Spain**

As a Spanish tax resident, the appropriate filing would be via:

- Modelo 100 – the annual return for Impuesto sobre la Renta de las Personas Físicas (IRPF), Spain's individual income tax.

There is no requirement to register as self-employed or file quarterly returns such as Modelo 130 or 131 in this scenario.

### **Conclusion**

This individual is advised to comply with Spanish tax law by submitting Modelo 100 annually. No additional registration or Autónomo filings are required based on the employment arrangement described.

For further guidance tailored to your specific situation, please contact our team at Marine Accounts. We're here to help clarify your obligations and ensure you remain compliant across all relevant jurisdictions.

***This sample report is for illustrative purposes only and should not be relied upon as a substitute for personalised tax advice.***

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