

Practical Guide to Income Tax 2025. Part 2. Autonomous community deductions



PRACTICAL GUIDE

Part 2.
Regional deductions



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Contents

- **Guide to regional income tax deductions for the year 2025**
 - Andalucía
 - Aragon
 - Principality of Asturias
 - Balearic Islands
 - Canary Islands
 - Cantabria
 - Castilla-La Mancha
 - Castilla y León
 - Catalonia
 - Extremadura
 - Galicia
 - Community of Madrid
 - Murcia Region
 - La Rioja

- **Community of Valencia**
- **Introduction**
- **Autonomous Community of Andalusia**
 - For investment in habitual housing that is considered protected and for young people
 - For amounts invested in the rental of the habitual residence
 - Due to birth, adoption of children or foster care of minors.
 - For adoption of children in the international sphere
 - For the father or mother of a single-parent family and, where applicable, with ascendants over 75 years of age
 - For large family
 - For educational expenses
 - For taxpayers with disabilities
 - For taxpayers with disabled spouses or common-law partners
 - For assistance to people with disabilities
 - For domestic help
 - For investment in the acquisition of shares and corporate interests as a result of agreements to establish companies or increase capital in commercial companies
 - For legal defense expenses of the employment relationship
 - For donations with ecological purposes
 - To promote physical exercise and sports practice
 - For veterinary expenses arising from the acquisition of pets or the ownership of assistance dogs
 - For families diagnosed with celiac disease
- **Autonomous Community of Aragon**
 - By birth or adoption of the third or subsequent child
 - For the birth or adoption of a child with a degree of disability equal to or greater than 33%
 - For international adoption of children
 - For the care of dependent people
 - For donations for ecological purposes and for scientific and technical research and development
 - For the acquisition of habitual residence by victims of terrorism
 - For investment in shares of entities listed in the expansion companies segment of the Alternative Stock Market
 - For investment in the acquisition of shares or equity interests in new or recently created entities
 - For the acquisition or rehabilitation of principal residence in rural or similar areas
 - For acquisition of textbooks and school supplies
 - For leasing of habitual residence linked to certain transactions of payment in kind
 - For renting social housing (lessor's deduction)
 - For those over 70 years old
 - For birth or adoption of the first and/or second child in towns with less than 10,000 inhabitants
 - For daycare expenses for children under 3 years old

- For investment in social economy entities
- For expenses in support or reinforcement classes
- For expenses in training for autonomy and independent living of minors with disabilities
- By residence in certain municipalities
- **Autonomous Community of the Principality of Asturias**
 - For unpaid care of people over 65 years of age
 - For the acquisition or adaptation of the habitual residence for taxpayers with disabilities
 - For investment in habitual residence that is considered protected
 - For renting a habitual residence
 - For international adoption of minors
 - For multiple births or for two or more adoptions constituted on the same date
 - For large families
 - For single-parent families
 - For foster care of minors
 - For certification of sustainable forest management
 - For expenses of descendants in centers from zero to three years
 - For acquisition of textbooks and school supplies
 - Due to the birth or adoption of second and subsequent children in municipalities at risk of depopulation or in demographic crisis
 - For taxpayers who establish themselves as self-employed in municipalities at risk of depopulation or in demographic crisis
 - For public transport expenses for residents in municipalities at risk of depopulation or in demographic crisis
 - For training expenses incurred by taxpayers who carry out specially qualified work, directly and mainly related to research and development, scientific or technical activities.
 - For taxpayers who move their tax domicile to the Principality of Asturias for work reasons
 - For the acquisition or rehabilitation of habitual housing for certain groups
 - For the acquisition of electric vehicles
 - For the care of descendants or adoptees up to 25 years of age
 - For emancipation of young people up to 35 years of age
 - For obtaining aid or subsidies granted by the Principality of Asturias to patients with Amyotrophic Lateral Sclerosis
 - For expenses derived from the rental of housing
 - For vital expenses incurred by taxpayers up to 35 years of age
 - For descendants in the event of the death of a parent as a result of work-related accidents
 - By investment in the acquisition of shares and social participations of new or recently created entities
 - For expenses related to the diagnosed celiac disease
- **Autonomous Community of the Balearic Islands**
 - For certain investments to improve sustainability in habitual housing
 - For renting a habitual residence in the territory of the Balearic Islands
 - For certain subsidies and aid granted due to a declaration of an area

- seriously affected by a civil protection emergency
 - For textbook acquisition costs
 - For extracurricular foreign language learning expenses
 - To pursue higher education studies outside the island of habitual residence
 - For the landlord of real estate intended for permanent housing in the territory of the Balearic Islands. Insurance premiums
 - For the landlord of real estate intended for permanent housing in the territory of the Balearic Islands. Other expenses
 - For rental of housing in the territory of the Balearic Islands derived from the temporary transfer of residence for work reasons
 - To compensate for expenses arising from an illegally occupied dwelling or due to suspension of eviction proceedings
 - For donations to certain entities aimed at research, scientific or technological development, or innovation
 - Through donations, transfers of use or loan contracts and business collaboration agreements, relating to cultural, scientific and technological development patronage and cultural consumption
 - For donations, assignments of use or bailment contracts and collaboration agreements, related to sports patronage
 - For donations to certain entities whose purpose is to promote the Catalan language
 - For donations to third sector entities
 - For taxpayers with physical, sensory or mental disabilities or descendants with this condition
 - For expenses related to descendants or foster children under six years of age for conciliation reasons
 - By birth
 - By adoption
 - For certain expenses related to persons over 65 years of age or persons with disabilities
 - For expenses arising from amyotrophic lateral sclerosis (ALS)
 - By investment in the acquisition of shares or social participations of new or recently created entities
 - For the promotion of self-employment
 - For filling positions declared difficult to fill in the Balearic Islands
- Autonomous Community of the Canary Islands
 - For donations with ecological purposes
 - For donations for the rehabilitation or conservation of the historical heritage of the Canary Islands
 - For donations and contributions for cultural, sports, research or teaching purposes
 - For donations to non-profit organizations
 - Documentary justification of the previous regional deductions for donations
 - For amounts allocated by their owners to the restoration, rehabilitation or repair of real estate declared of cultural interest
 - For higher education expenses
 - For non-higher education expenses
 - For moving the habitual residence to another island of the Archipelago to

- carry out an employed work activity or an economic activity
- By investment in the acquisition of shares and social participations of new or recently created entities
- By birth or adoption of children
- For taxpayers with disabilities and those over 65 years of age
- For fostering minors
- For single-parent families
- For childcare expenses
- For large family
- For investment in primary residence
- For energy rehabilitation works of the habitual residence
- For works to adapt the habitual residence for people with disabilities
- For rent of habitual residence
- For leasing of habitual residence linked to certain transactions of payment in kind
- For expenses arising from the adaptation of a property for rental as a habitual residence
- For expenses on credit insurance premiums to cover non-payment of rent on housing leases (landlord deduction)
- For the placing of homes on the rental market for habitual residences
- For unemployed taxpayers
- For illness expenses (general)
- For dependent family members with disabilities
- For contributions paid to Social Security for the hiring of domestic employees
- Common limits and formal obligations to apply deductions
- **Autonomous Community of Cantabria**
 - For rental of habitual residence by young people, the elderly and people with disabilities
 - For family care
 - For improvement works
 - By donations to foundations or to the Cantabria Coopera Fund or to Associations that pursue support for people with disabilities among their purposes.
 - For foster care of minors
 - By investment in the acquisition of shares and social participations of new or recently created entities
 - For illness expenses
 - For daycare expenses
 - For single-parent families
 - By birth or adoption of children
 - For the rental of housing located in municipalities affected by the risk of depopulation in Cantabria that constitutes or will constitute the tenant's main residence (deduction for the tenant)
 - For childcare expenses for taxpayers who have their habitual residence in municipalities affected by the risk of depopulation in Cantabria
 - For expenses incurred when moving one's usual residence to a municipality affected by the risk of depopulation in Cantabria for work-related reasons,

- whether employed or self-employed**
- For relocation expenses related to studies in municipalities affected by the risk of depopulation in Cantabria
- Due to habitual residence in a municipality affected by the risk of depopulation in Cantabria
- For investments or donations to Social Economy entities established in Cantabria
- For education expenses
- For domestic help
- For investments from new taxpayers from abroad
- To compensate for the travel and accommodation expenses of new residents in Cantabria
- For the leasing of empty homes
- **Autonomous Community of Castilla-La Mancha**
 - By birth or adoption of children
 - For large family
 - For single parent family
 - For expenses in the acquisition of textbooks, for language teaching and other expenses related to education
 - For daycare expenses
 - Due to taxpayer disability
 - Due to disability of ascendants or descendants
 - For taxpayers over 75 years of age
 - For the care of ascendants over 75 years of age
 - For unpaid foster care of minors
 - For unpaid care of people over 65 years of age or with disabilities
 - For renting a principal residence for persons under 36 years of age
 - For leasing of habitual residence linked to certain transactions of payment in kind
 - For rental of habitual residence by large families
 - For leasing of habitual residence by single-parent families
 - For rental of habitual residence by people with disabilities
 - For amounts donated for international development cooperation and entities for the fight against poverty, social exclusion and help for people with disabilities.
 - For donations with the purpose of scientific research and development and business innovation
 - For donations of cultural goods and contributions in favor of the conservation, repair and restoration of goods belonging to the cultural heritage of Castilla-La Mancha, and for cultural purposes, included in the cultural patronage plan of Castilla-La Mancha
 - For interest expenses for third-party financing of the acquisition of their first habitual residence by those under 40 years of age
 - By habitual residence in rural areas
 - For acquisition or rehabilitation of the habitual residence in rural areas
 - Due to transfer of habitual residence
 - For investment in the acquisition of shares and corporate interests as a result of agreements to establish companies or increase capital in

- commercial companies**
 - **For investment in social economy entities**
- **Community of Castilla y León**
 - **For large family**
 - **By birth or adoption of children**
 - **Due to multiple births or adoptions**
 - **For adoption expenses**
 - **For the care of minor children**
 - **Due to Social Security contributions for domestic employees**
 - **For taxpayers with disabilities**
 - **For the acquisition or rehabilitation of habitual housing by young people in rural areas**
 - **For subsidized rehabilitation actions within the framework of state or regional housing plans aimed at improving energy efficiency, sustainability and adaptation to the disability of the habitual residence**
 - **For the rehabilitation of rural housing intended for rental**
 - **For renting a habitual residence by young people**
 - **For the promotion of entrepreneurship**
 - **For amounts invested in the recovery of the historical, cultural and natural heritage of Castilla y León**
 - **For amounts donated to foundations in Castilla y León and for the recovery of historical, cultural and natural heritage**
 - **For amounts donated to promote research, development and innovation**
 - **To promote sustainable mobility**
 - **For the purchase of new construction property for primary residence**
 - **Order of application of deductions on the full regional quota**
- **Autonomous Community of Catalonia**
 - **Through the birth or adoption of a son or daughter, or through foster care**
 - **For taxpayers who became widowed in the 2023, 2024 and 2025 tax years**
 - **For rental of main residence**
 - **For rehabilitation of the habitual residence**
 - **For the payment of interest on loans for master's and doctoral studies**
 - **For donations to entities that promote the use of the Catalan or Occitan language**
 - **Through donations to entities that promote scientific research and technological development and innovation**
 - **By donations to certain entities for the benefit of the environment, the conservation of natural heritage and the custody of the territory**
 - **By investment by an angel investor for the acquisition of shares or social participations**
 - **Due to the obligation to file the personal income tax return due to having more than one payer**
 - **For renting the primary residence of victims of gender-based violence**
 - **Through investment in agricultural and housing cooperative societies**
 - **Regional section of the deduction for investment in habitual residence**
- **Autonomous Community of Extremadura**
 - **For dependent work**

- For multiple births
- For fostering minors
- For the care of family members with disabilities
- For caring for children up to and including the age of 14
- For widowed taxpayers
- For acquisition or rehabilitation of habitual residence for young people and for victims of terrorism
- For renting a habitual residence
- For landlords of empty homes
- For investments in the rehabilitation of housing in rural areas to be used for rental purposes
- For the purchase of school supplies
- By investment in the acquisition of shares and participations as a consequence of agreements to establish companies or increase capital in companies
- For acquisition or rehabilitation of the habitual residence in rural areas
- For habitually residing in municipalities and smaller local entities of Extremadura with a population of less than 3,000 inhabitants
- Due to interests in external financing for investment in habitual housing for young people
- Through monetary donations to cultural and artistic entities and for sponsoring athletes
- For taxpayers who move their habitual residence to Extremadura
- For obtaining aid or subsidies granted by the Autonomous Community of Extremadura to people with Amyotrophic Lateral Sclerosis disease
- Intended for patients with Amyotrophic Lateral Sclerosis and their families
- Autonomous Community of Galicia
 - By birth or adoption of children
 - For families with two sons and daughters
 - For large family
 - For fostering minors
 - For the care of minor children
 - For taxpayers with disabilities, aged 65 or over, who require help from third parties
 - For rental of main residence
 - For expenses directed to the use of new technologies in Galician homes
 - For investment in the acquisition of shares or equity interests in new or recently created entities
 - For investment in the acquisition of shares or equity interests in new or recently created entities and their financing
 - By investment in shares of entities listed in the expanding companies segment of the alternative stock market
 - For donations for scientific research and development and technological innovation
 - For investment in climate control and/or hot water installations that use renewable energy in the primary residence and exclusively for self-consumption
 - For rehabilitation of real estate located in historic centers

- For investment in companies that carry out agricultural activities
- For the subsidies and/or aid obtained as a result of the damage caused by the forest fires that led to the activation of the PEIFOGA in Situation 2 that occurred in Galicia in 2025
- For energy efficiency improvement works in residential buildings or single-family housing
- For the aid and subsidies received by top-level sportsmen and sportswomen in Galicia
- For the acquisition and rehabilitation of housing in model village projects
- For investment in the acquisition of shares or equity interests in entities that carry out certain projects declared to be of special public, social or economic interest
- For expenses arising from the adaptation of an empty property for rental as housing
- For the leasing of empty homes
- For the aid and subsidies received by people diagnosed with amyotrophic lateral sclerosis or with its phenotypes
- For the purchase of textbooks and school supplies
- For the aid received by people affected by thalidomide in Spain during the period 1950-1985
- **Community of Madrid**
 - By birth or adoption of children
 - For international adoption of children
 - For foster care of minors
 - For unpaid care of people over 65 years of age and/or with disabilities
 - For the care of ancestors
 - For rental of main residence
 - For expenses derived from the rental of housing
 - For leasing empty homes
 - For donations to foundations and sports clubs
 - Due to the increase in the costs of external financing for investment in primary housing derived from the rise in interest rates
 - Due to change of residence to a municipality at risk of depopulation
 - For the acquisition of habitual residence in municipalities at risk of depopulation
 - For educational expenses
 - For the care of children under 3 years of age, dependent elderly people and people with disabilities
 - For the payment of interest on loans for the purchase of housing by young people under thirty years of age
 - For the payment of interest on loans for undergraduate, master's and doctoral studies
 - For the acquisition of a habitual residence due to the birth or adoption of children
 - For obtaining the status of large family of general or special category
 - For families with two or more descendants and low income
 - By investment in the acquisition of shares and social participations of new or recently created entities

- To promote self-employment of young people under 35 years of age
- For investments made in entities listed on the alternative stock market
- For investments from new taxpayers from abroad
- **Autonomous Community of the Murcia Region**
 - For investment in primary housing by young people aged 40 or under
 - For donations for the protection of the cultural heritage of the Region of Murcia or the promotion of cultural, artistic, social, scientific-technological and environmental activities
 - For donations for biosanitary research
 - For donations of goods registered in the Inventory of Cultural Heritage of the Autonomous Community of the Region of Murcia
 - For daycare expenses
 - By investments in domestic water saving devices
 - By investment in renewable energy resource facilities
 - For investment in the acquisition of shares or equity interests in new or recently created entities
 - By investment in shares of entities listed in the expanding companies segment of the alternative stock market
 - For expenses in the acquisition of school supplies and textbooks
 - By birth or adoption
 - For taxpayers with disabilities
 - For conciliation
 - For unpaid foster care of persons over sixty-five years of age and/or persons with disabilities
 - For renting a habitual residence
 - For working women
 - For the acquisition of a new habitual residence or expansion of the current habitual residence by large families
 - For single parent family
 - For language teaching expenses
 - For Internet access costs
 - For expenses related to the acquisition of electric vehicles
 - For expenses related to the installation of electric vehicle charging infrastructure
 - For prescription lenses, contact lenses, and cleaning solutions
 - For expenses associated with practicing sports and healthy activities
 - For expenses associated with Rare Diseases
 - Through investment in social economy entities
 - For veterinary expenses
 - Transitional regime of the deduction for investment in habitual residence
- **Autonomous Community of La Rioja**
 - For birth or adoption of a child
 - For the acquisition, construction or rehabilitation of habitual housing in small municipalities of La Rioja
 - For expenses in nursery schools, early childhood education centers or personnel hired to care for children from 0 to 3 years old for taxpayers who establish their habitual residence in small municipalities of La Rioja
 - For each minor in emergency, temporary or permanent foster care or

- custody for adoption purposes
 - For each child from 0 to 3 years of age of taxpayers who have their residence or move it to small municipalities of La Rioja in the tax period and maintain it for a period of at least 3 consecutive years
 - For each child from 0 to 3 years old in nursery schools or early childhood education centers in any municipality of La Rioja
 - Purchasing new electric vehicles
 - To encourage people to remain employed in rural areas
 - For internet access for emancipated young people
 - For domestic supply of electricity and gas for emancipated young people
 - For investment in the habitual residence of young people under 36 years of age
 - For renting a habitual residence for taxpayers under 36 years of age
 - For the purchase of unassisted pedal cycles
 - For the amounts invested in rehabilitation works of the habitual residence
 - For amounts invested in the acquisition or construction of habitual housing for young people
 - For acquisition or rehabilitation of a second home in rural areas
 - For works to adapt habitual housing in La Rioja for people with disabilities
 - For irrevocable donations, pure and simple in matters of patronage
 - For amounts destined for research, conservation, restoration, rehabilitation or consolidation of assets that are part of the historical heritage of La Rioja
 - To promote physical exercise and sports practice
 - Intended for ALS patients
 - From fees paid to professional agricultural organizations
 - Due to diagnosed celiac disease
 - To mitigate the rise in interest rates on mortgage loans for the purchase of a primary residence
 - Annex: List of municipalities of La Rioja with the right to deduction: "For the acquisition, construction or rehabilitation of habitual housing in small municipalities of La Rioja", "For expenses in nursery schools, children's centers or personnel hired to care for children from 0 to 3 years old for taxpayers with habitual residence in small municipalities of La Rioja", "For each child from 0 to 3 years of age of taxpayers who have their residence or move it to small municipalities of La Rioja in the tax period and maintain it for a period of at least 3 consecutive years", "For internet access for emancipated young people", "For domestic supply of electricity and gas for emancipated young people" and "For renting a habitual residence for taxpayers under 36 years of age"
 - Annex: List of municipalities of La Rioja with the right to deduction: "For acquisition or rehabilitation of a second home in rural areas"
- Community of Valencia
 - By birth, adoption, delegation of guardianship for adoption purposes or foster care
 - Due to multiple births or adoption
 - By birth, adoption, foster care or delegation of guardianship of persons with disabilities
 - For large or single-parent family

- For the amounts allocated to non-occasional custody in nurseries and first cycle early childhood education centers of children or adopted or fostered persons or persons with delegation of guardianship for adoption purposes, under three years of age
- By reconciling work with family life
- For taxpayers with disabilities, in a degree equal to or greater than 33 percent, age equal to or greater than 65 years
- For ascendants over 75 years of age or over 65 years of age with disabilities
- For hiring indefinitely people affiliated with the Special System for Household Employees of the General Social Security Regime for the care of people
- For obtaining income derived from housing leases, whose income does not exceed the reference price of private rentals in the Valencian Community (lessor's deduction)
- For the first acquisition of their habitual residence by taxpayers aged 35 or under
- For acquisition of habitual residence by people with disabilities
- For amounts destined for the acquisition or rehabilitation of habitual residence, coming from public aid
- For rent or payment for the transfer of use of the habitual residence
- For renting a home, as a consequence of carrying out an activity, on one's own account or on behalf of others, in a different municipality
- For amounts invested in self-consumption facilities or in the generation of electrical or thermal energy through renewable sources
- For donations with ecological purposes
- For donations of property belonging to the Valencian Cultural Heritage
- For donations for the conservation, repair and restoration of assets that are part of the Valencian Cultural Heritage
- For amounts allocated by their owners to the conservation, repair and restoration of assets that are part of the Valencian Cultural Heritage
- For donations allocated for the promotion of the Valencian language
- For donations or transfers of use or loans for other purposes of a cultural, scientific or non-professional sports nature.
- Documentary justification of certain regional deductions for donations or transfers of use or loan
- Joint requirement for certain regional deductions for donations or transfers of use or loan
- For taxpayers with two or more descendants
- Due to the increase in the costs of external financing in the investment of the habitual residence
- For amounts intended for the acquisition of school supplies
- For works of conservation or improvement of quality, sustainability and accessibility in the habitual residence, carried out in the period
- For conservation or improvement works on the quality, sustainability and accessibility of habitual residences carried out in 2014 and 2015.
- For amounts destined for cultural fertilizers
- For the acquisition of new vehicles belonging to the categories included in Order 5/2020, of June 8

- By investment in the acquisition of shares or social participations in new or recently created entities
- For habitually residing in a municipality at risk of depopulation
- For amounts paid for fertility treatments performed in authorized clinics or centers
- For amounts paid for certain health expenses
- For amounts paid for expenses associated with the practice of sports and healthy activities
- For amounts from public aid granted by the Generalitat under Decree Law 3/2020, of April 10, to workers affected by an ERTE and to those who have reduced their working hours for family conciliation due to the declaration of the state of alarm due to the health crisis caused by Covid-19
- For monetary donations aimed at financing research, innovation and scientific or technological development programs in the field of treatment and prevention of infections caused by Covid-19
- For donations to contribute to the financing of expenses caused by the health crisis caused by Covid-19
- Addressed to people affected by the floods caused by the DANA of October 2024
- Regional regulations in relation to personal income tax (legal provisions)
 - Autonomous Community of Andalusia
 - Autonomous Community of Aragon
 - Autonomous Community of Principality of Asturias
 - Autonomous Community of the Balearic Islands
 - Autonomous Community of the Canary Islands
 - Autonomous Community of Cantabria
 - Autonomous Community of Castilla La Mancha
 - Community of Castilla y León
 - Autonomous Community of Catalonia
 - Autonomous Community of Extremadura
 - Autonomous Community of Galicia
 - Community of Madrid
 - Autonomous Community of the Murcia Region
 - Autonomous Community of La Rioja
 - Community of Valencia
- Glossary of abbreviations

Guide to regional income tax deductions for the year 2025

Andalucía

Due to personal and family circumstances	Relating to the habitual residence	For donations and gifts	Other deductible concepts
• Due to birth, adoption of children or foster care of minors. • For adoption of children internationally. • For single-parent families and, where applicable, with ascendants over 75 years of age. • Per taxpayer with a disability. • Due to disability of the spouse or common-law partner. • For assistance to people with disabilities. • For domestic help. • For large family. • For families with diagnosed celiac disease.	• For investment in primary residence that is considered protected and for young people. • For rental of habitual residence.	• For donations for ecological purposes.	• Acquisition of shares and corporate interests as a result of agreements to establish companies or increase capital in commercial companies. • Legal defense costs of the employment relationship. • For educational expenses. • To promote physical exercise and sports practice. • For veterinary expenses arising from the acquisition of pets or the ownership of assistance dogs.

Aragon

Due to personal and family circumstances	Relating to the habitual residence	For donations and gifts	Other deductible concepts
• By birth or adoption of the third or subsequent children. • For the birth or adoption of a child with a degree of disability equal to or greater than 33%. • By international adoption. • For the care of dependent persons. • For taxpayers over 70 years of age. • For birth or adoption of the first and/or second child in towns with less than 10,000 inhabitants. • For daycare expenses for children under 3 years of age.	• For the acquisition of primary residence by victims of terrorism. • For the acquisition or rehabilitation of a primary residence in rural or similar areas. • For leasing of a habitual residence linked to certain transactions involving payment in kind. • By residence in certain municipalities.	• For donations for ecological purposes and for scientific and technical research and development.	• For leasing social housing (landlord's deduction). • By investing in shares of entities listed in the expanding companies segment of the Alternative Stock Market. • For the acquisition of shares or equity interests in new or recently created entities. • For expenses related to the purchase of textbooks and school supplies. • For investment in social economy entities. • For expenses in support or reinforcement classes. • For expenses in training for autonomy and independent living for minors with disabilities.

Principality of Asturias

Due to personal and family circumstances	Relating to the habitual residence	For donations and gifts	Other deductible concepts
• For unpaid care for people over 65 years of age. • For international adoption of minors. • For multiple births or for two or more adoptions constituted on the same date. • For large families. • For single-parent families. • For foster care of minors. • For expenses of descendants in centers from 0 to 3 years old. • Due to the birth or adoption of second and subsequent children in councils at risk of depopulation or in demographic crisis. • For the care of descendants or adopted children up to 25 years of age. • For obtaining aid or subsidies granted by the Principality of Asturias to patients with Amyotrophic Lateral Sclerosis. • Per descendant in the event of the death of a parent as a result of work-related accidents. • For expenses arising from the diagnosed celiac disease.	• For the acquisition or adaptation of habitual housing for taxpayers with disabilities. • For investment in a primary residence that is considered protected. • For leasing of the habitual residence. • For the acquisition or rehabilitation of habitual housing for certain groups.	• No deductions approved.	• For certification of sustainable forest management. • For the purchase of textbooks and school supplies. • For taxpayers who establish themselves as self-employed workers, or freelancers in municipalities at risk of depopulation or in demographic crisis. • For public transport expenses for residents in municipalities at risk of depopulation or in demographic crisis. • For training expenses incurred by taxpayers who perform especially qualified work, directly and mainly related to research and development activities, scientific or of a technical nature. • For taxpayers who transfer their tax domicile to the Principality of Asturias for work reasons. • For the acquisition of electric vehicles. • For the emancipation of young people up to 35 years of age. • For expenses arising from the rental of housing. • For living expenses incurred by taxpayers up to 35 years of age. • Through investment in the acquisition of shares and equity interests in new or recently created entities.

Balearic Islands

Due to personal and family circumstances	Relating to the habitual residence	For donations and gifts	Other deductible concepts
- For declarants with physical, mental or sensory disabilities or with descendants with this condition. - For expenses related to descendants or foster children under 6 years of age for reasons of conciliation. - By birth. - By adoption. - For certain expenses related to persons over 65 years of age or persons with disabilities. - For expenses arising from amyotrophic lateral sclerosis (ALS).	- For certain investments to improve the sustainability of the habitual residence. - For leasing of a habitual residence in the territory of the Balearic Islands. - For renting a home in the Balearic Islands resulting from a temporary change of residence for work reasons.	- For donations to certain entities aimed at research, scientific or technological development, or innovation. - Through donations, transfers of use or loan contracts and business collaboration agreements, relating to cultural, scientific and technological development patronage and cultural consumption. - Through donations, transfers of use or loan contracts and collaboration agreements relating to sports sponsorship. - For donations to certain entities whose purpose is to promote the Catalan language. - For donations to third sector entities.	- For certain subsidies and aid granted due to a declaration of an area seriously affected by a civil protection emergency. - For expenses of acquisition of textbooks. - For extracurricular foreign language learning expenses. - To pursue higher education studies outside the island of habitual residence. - For the landlord of real estate intended for permanent housing in the territory of the Balearic Islands. Insurance premiums - For the landlord of real estate intended for permanent housing in the territory of the Balearic Islands. Other expenses. - For investment in the acquisition of shares or interests in new or recently created entities. - For the promotion of self-employment. - For filling positions declared hard to fill in the Balearic Islands. - To compensate for expenses arising from an illegally occupied dwelling or due to suspension of eviction (not applicable to taxpayers who died before July 25, 2025).

Canary Islands

Due to personal and family circumstances	Relating to the habitual residence	For donations and gifts	Other deductible concepts
• By birth or adoption of children. • For taxpayers with disabilities and those over 65 years of age. • For fostering minors. • For single-parent families. • For childcare expenses. • For large family. • For dependent family members with disabilities. • For contributions paid to Social Security for the hiring of domestic employees.	• For investment in primary residence. • For energy rehabilitation works on the primary residence. • For works to adapt the habitual residence of people with disabilities. • For rental of habitual residence. • For leasing of a habitual residence linked to certain transactions involving payment in kind.	• For donations for the rehabilitation or conservation of the Historical Heritage of the Canary Islands. • For donations and contributions for cultural, sporting, research or teaching purposes. • For donations with ecological purposes. • For donations to non-profit organizations.	• For higher education expenses. • For non-higher education expenses. • For moving residence to another island to carry out an activity on one's own or for another's account. • For amounts allocated by their holders to the restoration, rehabilitation or repair of real estate of Cultural Interest. • For unemployed taxpayers. • For expenses in credit insurance premiums to cover non-payment of rent on housing leases (landlord deduction). • For illness expenses. • For expenses arising from the adaptation of a property for leasing. • Through the door of housing in the rental market for regular homes. • Through investment in the acquisition of shares and equity interests in new or recently created entities.

Cantabria

Due to personal and family circumstances	Relating to the habitual residence	For donations and gifts	Other deductible concepts
- For family care: descendants under 3 years of age, ancestors over 70 years of age and people with disabilities. - For foster care of minors. - For daycare expenses. - For single-parent families. - By birth and adoption of children. - For childcare expenses for taxpayers who reside in municipalities affected by the risk of depopulation in Cantabria. - For domestic help.	- For leasing of habitual housing by young people, the elderly or people with disabilities. - For improvement works on a home owned by the taxpayer or in the building in which the home is located. - For the rental of homes located in municipalities affected by the risk of depopulation in Cantabria that constitute or will constitute the tenant's main residence (deduction for the tenant). - Due to habitual residence in a municipality affected by the risk of depopulation.	- For donations to foundations or to the Cantabria Coopera Fund or to Associations that pursue among their goals the support of people with disabilities. - For investments or donations to Social Economy entities established in Cantabria.	- For investment in the acquisition of shares or interests in new or recently created entities. - For medical expenses. - For expenses incurred when moving one's usual residence to a municipality affected by the risk of depopulation in Cantabria for work-related reasons, whether employed or self-employed. - For travel expenses related to studies in municipalities affected by the risk of depopulation in Cantabria. - For education expenses. - Due to investments from new taxpayers from abroad. - To compensate for the travel and accommodation expenses of new residents in Cantabria. - For the leasing of empty homes.

Castilla-La Mancha

Due to personal and family circumstances	Relating to the habitual residence	For donations and gifts	Other deductible concepts
• By birth or adoption of children. • For large family. • Due to disability of the taxpayer. • Due to disability of ascendants or descendants. • For taxpayers over 75 years of age. • For the care of ancestors over 75 years of age. • For unpaid foster care of minors. • For unpaid care of people over 65 years of age and people with disabilities. • For single-parent family. • For daycare expenses	• For leasing a habitual residence by persons under 36 years of age. • For leasing of a habitual residence linked to certain transactions involving payment in kind. • For leasing of habitual residence by large families. • For leasing of habitual housing by single-parent families. • For leasing of habitual residence by persons with disabilities. • For interest expenses on external financing of the acquisition of a first habitual residence by persons under 40 years of age. • By habitual residence in rural areas. • For the acquisition or rehabilitation of a primary residence in rural areas.	• For amounts donated to international development cooperation and to entities for the fight against poverty, social exclusion and assistance to people with disabilities. • For donations for scientific research and development and business innovation. • For donations of cultural goods and contributions in favour of the conservation, repair and restoration of assets belonging to the cultural heritage of Castilla-La Mancha, and for cultural purposes, included in the cultural patronage plan of Castilla-La Mancha.	• For expenses related to the purchase of textbooks, language teaching and other expenses related to education. • Due to transfer of habitual residence. • For investment in the acquisition of shares and equity interests in new or recently created entities. • For investment in social economy entities.

Castilla y León

Due to personal and family circumstances	Relating to the habitual residence	For donations and gifts	Other deductible concepts
• For taxpayers with disabilities. • For large family. • By birth or adoption of children. • For multiple births or adoptions. • For adoption expenses. • For the care of minor children. • For Social Security contributions for household employees.	• For the acquisition or rehabilitation of primary residence by young people in rural areas. • For leasing of habitual residence by young people. • For subsidized renovation projects under state or regional housing plans aimed at improving the energy efficiency, sustainability, and disability-friendly nature of the primary residence. • For the acquisition of a newly built habitual residence.	• For amounts donated to foundations in Castilla y León and for the recovery of historical, cultural and natural heritage. • For amounts donated to promote research, development and innovation.	• For the rehabilitation of rural housing intended for rental purposes. • For amounts invested by the owners in the recovery of the historical, cultural and natural heritage of Castilla y León. • To promote sustainable mobility. • For the promotion of entrepreneurship.

Catalonia

Due to personal and family circumstances	Relating to the habitual residence	For donations and gifts	Other deductible concepts
- Through the birth or adoption of a son or daughter, or through foster care. - For taxpayers who became widowed in 2023, 2024 and 2025.	- For renting the main residence (only taxpayers in certain circumstances/personal situations). - For rehabilitation of the habitual residence. - For renting the usual residence of victims of gender violence. - Regional portion of the deduction for investment in main residence.	- For donations to entities that promote the use of the Catalan or Occitan languages. - For donations to entities that promote R&D+I . - Through donations to certain organizations that benefit the environment, the conservation of natural heritage, and territorial stewardship.	- For the payment of interest on loans for master's and doctoral studies. - Through investment by an angel investor for the acquisition of shares or interests in new or recently created entities. - Due to the obligation to file an income tax return due to having more than one payer. - Through investment in agricultural and housing cooperative societies.

Extremadura

Due to personal and family circumstances	Relating to the habitual residence	For donations and gifts	Other deductible concepts
• For fostering minors. • For multiple births. • For the care of family members with disabilities. • For the care of minor children up to and including 14 years of age. • For widowed taxpayers. • For obtaining aid or subsidies granted by the Autonomous Community of Extremadura to people with ALS. • Intended for patients with ALS and their families.	• For the acquisition or rehabilitation of habitual housing for young people and victims of terrorism. • For leasing a habitual residence for taxpayers under 36 years of age. • For the acquisition or rehabilitation of a primary residence in rural areas. • For habitually residing in municipalities and smaller local entities of Extremadura with a population of less than 3,000 inhabitants. • Due to external financing interests for investment in primary housing for young people. • For taxpayers who move their habitual residence to Extremadura.	• Through monetary donations to cultural and artistic entities and for sponsoring athletes.	• For receiving remuneration from dependent work. • For the purchase of school supplies. • For investment in the acquisition of shares or interests as a result of agreements to establish or increase capital in commercial companies. • For landlords of empty homes. • For investments in the rehabilitation of homes in rural areas to be used for rental.

Galicia

Due to personal and family circumstances	Relating to the habitual residence	For donations and gifts	Other deductible concepts
• By birth or adoption. • For families with 2 sons and daughters. • For large family. • For foster care of minors. • For the care of minor children. • For taxpayers with disabilities, aged 65 or over, who require assistance from third parties. • For the aid and subsidies received by people diagnosed with amyotrophic lateral sclerosis or with its phenotypes. • For the aid received by people affected by thalidomide in Spain during the period 1950-1985.	• For renting the main residence. • For investment in air conditioning and/or hot water installations in the habitual residence, which use renewable energy and are intended exclusively for self-consumption. • For energy efficiency improvement works in residential buildings or single-family homes. • For the acquisition and rehabilitation of housing in model village projects.	• For donations for scientific research and development and technological innovation.	• For expenses directed towards the use of new technologies in Galician homes. • For investment in the acquisition of shares or interests in new or recently created entities. • For investment in the acquisition of shares or equity interests in new or recently created entities and their financing. • For investment in shares of entities listed in the expansion segment of the alternative stock market. • For the rehabilitation of real estate located in historic centers. • For investment in companies that carry out agricultural activities. • For the aid and subsidies received by high-level athletes from Galicia. • Through investment in the acquisition of shares or equity interests in entities that carry out certain projects declared to be of special public, social, or economic interest. • For expenses derived from the adaptation of an empty property for rental as housing. • For the leasing of empty homes. • For the subsidies

Due to personal and family circumstances	Relating to the habitual residence	For donations and gifts	Other deductible concepts
			and/or aid obtained as a result of the damage caused by the forest fires that triggered the activation of PEIFOGA in Situation 2 that occurred in Galicia in 2025. • For the purchase of textbooks and school supplies.

Community of Madrid

Due to personal and family circumstances	Relating to the habitual residence	For donations and gifts	Other deductible concepts
• By birth or adoption of children. • For international adoption of children. • For foster care of minors. • For unpaid care of people over 65 years of age and/or people with disabilities. • For the care of children under 3 years of age, dependent elderly people and people with disabilities. • For families with two or more children and low income. • For the care of ancestors. • By obtaining large family status.	• For leasing a habitual residence. • For the payment of interest on loans for the purchase of housing by young people under 30 years of age. • For the acquisition of a habitual residence due to the birth or adoption of children. • Due to the increase in the cost of external financing for investment in primary residences resulting from the rise in interest rates. • For the acquisition of a primary residence in municipalities at risk of depopulation. • Due to a change of residence to a municipality at risk of depopulation.	• For donations to foundations and sports clubs.	• For educational expenses. • For investment in the acquisition of shares or interests in new or recently created entities. • To promote self-employment of young people. • For investments made in entities listed on the alternative stock market. • For expenses derived from the rental of housing. • For the payment of interest on loans for undergraduate, master's and doctoral studies. • For the leasing of empty homes. • Through investment by new taxpayers from abroad.

Murcia Region

Due to personal and family circumstances	Relating to the habitual residence	For donations and gifts	Other deductible concepts
- For daycare expenses. - By adoption or birth. - For taxpayers with disabilities. - For conciliation. - For unpaid care of people over 65 years of age and/or people with disabilities. - For single-parent family. - For expenses associated with Rare Diseases.	- For investment in primary residence by young people aged 40 or under (including the transitional regime). - For investment in domestic water-saving devices. - For investment in renewable energy resource installations in homes. - For leasing a habitual residence. - For the acquisition of a new primary residence or expansion of the current one by large families. - Transitional regime for the deduction for investment in primary residence.	- For donations for the protection of the Cultural Heritage of the Region of Murcia and the promotion of cultural, artistic, social, scientific-technological and environmental activities. - For donations for biosanitary research. - For donations of goods registered in the Inventory of Cultural Heritage of the Autonomous Community of the Region of Murcia.	- For investment in the acquisition of shares or interests in new or recently created entities. - For investments in shares of entities listed in the expansion companies segment of the alternative stock market. - For expenses in the acquisition of school supplies and textbooks. - For working women. - For language teaching expenses. - For Internet access costs. - For expenses related to the acquisition of electric vehicles. - For expenses related to the installation of electric vehicle charging infrastructure. - For prescription lenses, contact lenses and cleaning solutions. - For expenses associated with practicing sports and healthy activities. - For investment in social economy entities. - For veterinary expenses.

La Rioja

Due to personal and family circumstances	Relating to the habitual residence	For donations and gifts	Other deductible concepts
• By birth and adoption of children. • For expenses in nursery schools, childcare centres or staff hired to care for children aged 0 to 3 years for taxpayers with habitual residence in small municipalities. • For each minor under an emergency, temporary or permanent family care regime, or custody for adoption purposes. • For each child aged 0 to 3 years of taxpayers who have their residence or move their residence to small municipalities in La Rioja and maintain it for a period of at least 3 consecutive years. • For every child aged 0 to 3 years enrolled in nursery schools or early childhood education centres in any municipality in La Rioja. • Intended for patients with ALS. • Due to diagnosed celiac disease.	• For the acquisition, construction or rehabilitation of habitual housing in small municipalities. • For internet access for emancipated youth. • For the supply of electricity and gas for domestic use to emancipated young people. • For investment in the habitual residence of young people under 36 years of age. • For leasing a habitual residence for taxpayers under 36 years of age. • For amounts invested for the acquisition or construction of habitual housing for young people. • For amounts invested in rehabilitation works on habitual residences. • For works to adapt habitual housing for people with disabilities. • To mitigate the rise in interest rates on mortgage loans for the purchase of primary	• For donations to promote and encourage patronage development activities. • For donations for the research, conservation, restoration, rehabilitation, consolidation, dissemination, exhibition and acquisition of assets of cultural interest of the Historical Heritage. • For donations to cultural companies. • By donation of cultural assets by their authors or creators and their heirs. • For amounts allocated to research, conservation, restoration, rehabilitation or consolidation of assets that form part of the historical heritage.	• For acquisition or rehabilitation of 2 homes in a rural area. • For the purchase of new electric vehicles. • For the purchase of non-assisted pedaling bicycles. • To promote physical exercise and sports practice. • From fees paid to professional agricultural organizations.

Due to personal and family circumstances	Relating to the habitual residence	For donations and gifts	Other deductible concepts
	residences. To encourage people to remain employed in rural areas.		

Community of Valencia

Due to personal and family circumstances	Relating to the habitual residence	For donations and gifts	Other deductible concepts
• By birth, adoption, delegation of guardianship for adoption purposes or family foster care. • By multiple birth or adoption. • By birth, adoption, foster care or delegation of guardianship of persons with disabilities. • For large or single-parent families. • For amounts intended for non-occasional custody in nurseries and centers of 1st cycle of early childhood education, of sons and daughters or adopted or fostered persons or with delegation of guardianship for adoption purposes under 3 years of age. • For the reconciliation of work and family life. • For taxpayers with a degree of disability equal to or greater than 33%, aged 65 or over. • For ascendants over 75 years of age, and for ascendants over 65 years of age with disabilities. • For hiring indefinitely people affiliated with the Special System for Household Employees of the General Social Security Regime for the care of people. • For taxpayers with 2	• For first acquisition of their main residence by taxpayers aged 35 years or younger. • For the acquisition of a primary residence by people with disabilities. • For amounts for the acquisition or rehabilitation of habitual housing from public aid. • For rent or payment for the transfer of use of the habitual residence. • For renting a home as a result of an activity, whether self-employed or employed, in a municipality other than the one in which the taxpayer previously resided. • For amounts invested in self-consumption facilities or in the generation of electrical or thermal energy through renewable sources. • For works to preserve or improve the quality, sustainability and accessibility of the habitual residence carried out during the period. • For works to conserve or	• For donations with ecological purposes. • For donations of goods from the Valencian Cultural Heritage. • For donations for the conservation, repair and restoration of assets of the Valencian Cultural Heritage. • For donations intended to promote the Valencian language. • For donations or transfers of use or loans for other cultural, scientific or non-professional sports purposes. • For monetary donations aimed at financing research, innovation and scientific or technological development programs in the field of treatment and prevention of infections caused by Covid-19. • For donations to help finance the expenses caused by the health crisis caused by Covid-19.	• For amounts allocated by their holders to the conservation, repair and restoration of assets of the Valencian Cultural Heritage. • For the purchase of school supplies. • For amounts allocated to cultural fertilizers. • For obtaining income from the leasing of housing whose rent does not exceed the reference price for private rentals (landlord deduction). • For amounts originating from public aid granted under Decree Law 3/2020, of April 10, to workers affected by a ERTE and those who have reduced their working hours for family reconciliation due to Covid-19. • For the acquisition of new vehicles belonging to the categories included in Order 5/2020, of June 8. • For investment in the acquisition of shares or equity interests in new or recently created entities. • For amounts paid for fertility treatments performed in authorized clinics or

Due to personal and family circumstances	Relating to the habitual residence	For donations and gifts	Other deductible concepts
or more descendants.	improve the quality, sustainability and accessibility of the habitual residence carried out in 2014 and 2015. • Due to the increase in the costs of external financing for investments in primary residences. • For habitually residing in a municipality at risk of depopulation. • To allocate amounts to alleviate material damage to the habitual residence resulting from the storm.		centers. • For amounts paid for certain health expenses. • For amounts paid for expenses associated with the practice of sports and healthy activities. • For contributions to the equity of entities that carry out economic activities.

Introduction

The current financing system of the Autonomous Communities is articulated in Law 22/2009, of December 18, which regulates the financing system of the Autonomous Communities of the common regime and Cities with Statute of Autonomy and modifies certain tax regulations (BOE of December 19).

The scope of the regulatory powers of the Autonomous Communities in the IRPFABBR Article 46 of the aforementioned Law 22/2009 establishes that the Autonomous Communities may assume, among other regulatory powers, the power to approve deductions applicable to the regional tax liability for:

- **Personal and family circumstances.**
- **Non-business investments.**
- **Income tax application.**

In any case, the approval of regional deductions for personal and family circumstances, for non-business investments and for the application of income, cannot directly or indirectly imply a reduction in the effective tax rate of one or more income categories.

- **Non-exempt public subsidies and aid received from the Autonomous Community** , with the exception of those that affect the development of economic activities or income that is integrated into the savings base.

In addition to the approval of regional deductions, the regulatory powers of the Autonomous Communities also include the determination of the following matters related to them:

- a. The justification required to be able to practice them.
- b. The deduction limits.
- c. Whether or not the requirement to verify the financial situation is met.
- d. Special rules applicable in cases of joint taxation, tax period less than a calendar year and determination of family status.

Notwithstanding the foregoing, if the Autonomous Community does not regulate any of these matters, the rules provided for these purposes in the state legislation of the IRPFABBR.

Using the regulatory powers assumed, the Autonomous Communities under the common regime have approved regional tax deductions for the 2025 tax year that they can apply in their tax returns. IRPFABBR exclusively taxpayers who during said year had their habitual residence in their respective territories.

Note: *In the case of taxpayers integrated into a family unit that reside in different Autonomous Communities and file a joint declaration, they will be considered residents of the Autonomous Community in which the member of the family unit with the largest taxable base resides. Consequently, in the joint declaration of the family unit, the deductions established by said Autonomous Community may be applied, even if some of the members of the family unit had not resided there.*

Autonomous Community of Andalusia

Taxpayers who in 2025 had their habitual residence in the territory of the Autonomous Community of Andalusia may apply the following regional deductions:

For investment in habitual housing that is considered protected and for young people

Regulations: Articles 9 and 2 and Additional Provision first Law 5/2021, of October 20, on Assigned Taxes of the Autonomous Community of Andalusia

Amount of deduction

6 percent of the amounts paid in the tax period for the **acquisition or rehabilitation** of the property that constitutes or will constitute the **main residence** of the taxpayer.

Regarding the concept of habitual residence, see article 2 of Law 5/2021, of October 20, on Transferred Taxes of the Autonomous Community of Andalusia. Furthermore, it should be noted that the concept of habitual residence, in accordance with the First Additional Provision of the aforementioned Law 5/2021, is that established by articles 54.1 and 2 and 55.2 c) of the Regulation of IRPFABBR, in force as of December 31, 2012, which is discussed in the section "General conditions and requirements" of the heading "Deduction for investment in main residence. "Transitional regime" of Chapter 16 of Part 1 of this Manual.

See in "Deduction for investment in habitual residence: Transitional regime" of Chapter 16 of Part 1 of this Manual the concept of acquisition of habitual residence within the section "Acquisition, construction, rehabilitation and extension of the habitual residence".

• Specific requirements for the application of the deduction

- To be eligible for the deduction, one of the following conditions must be met on the date the tax is due:
 - a. **That the property has the protected classification** in accordance with the regulations of the Autonomous Community of Andalusia
 - b. **That the purchaser is under 35 years of age** . In the case of joint taxation, the age requirement must be met by at least one of the spouses or, where applicable, the father or mother in the case of single-parent families.

For the concept of single-parent family, see article 4 of Law 5/2021, of October 20, on Transferred Taxes of the Autonomous Community of Andalusia.

- **That the sum of the general and savings tax bases** , boxes **[0435]** and **[0460]** of the declaration, does not exceed the following amounts:

- **25,000 euros** in individual taxation.
- **30,000 euros** in joint taxation.

Maximum deduction base

- The basis for this deduction will be the amounts paid for the acquisition or renovation of the home, including the expenses incurred by the purchaser and, in the case of external financing, the amortization, the interest, the cost of the instruments to cover the variable interest rate risk of mortgage loans regulated in article nineteen of Law 36/2003, of November 11, on economic reform measures, and other expenses derived therefrom. In the event of application of the aforementioned hedging instruments, the interest paid by the taxpayer will be reduced by the amounts obtained from the application of the aforementioned instrument.
- The maximum base for this deduction will be , in accordance with the requirements and circumstances set out in the state regulations for income tax for the deduction for investment in primary residence in force as of December 31, .

Other conditions for the application of the deduction

- **In the event of marital annulment, divorce or legal separation** , the taxpayer may continue to apply this deduction for amounts paid in the tax period for the acquisition of what was their habitual residence during the marriage, provided that this condition continues to apply to their common children and the parent in whose company they remain.
- **When a primary residence is acquired after having benefited from the deduction for the acquisition of other previous primary residences** , no deduction may be made for the acquisition or rehabilitation of the new residence as long as the amounts invested in it do not exceed those invested in the previous residences, to the extent that they were subject to deduction.

When the sale of a habitual residence has generated an exempt capital gain due to reinvestment , the deduction base for the acquisition or rehabilitation of the new residence will be reduced by the amount of the capital gain to which the exemption for reinvestment is applied. In this case, no deduction may be made for the acquisition of the new one as long as the amounts invested in it do not exceed both the price of the previous one, to the extent that it has been subject to deduction, and the exempt capital gain from reinvestment.

- In addition, **It will be considered rehabilitation of a primary residence.** that meets the requirements and circumstances established by the state regulations of IRPFABBR valid as of December 31, 2012, specifically, the works carried out therein that meet any of the following requirements:
 - a. That these are subsidized housing renovation projects under the terms set forth in Royal Decree 42/2022, of January 18, which regulates the State Housing Plan 2022-2025, currently in force.

- b. Those whose main objective is the reconstruction of the dwelling by consolidating and treating the structures, facades or roofs and other similar works, provided that the overall cost of the rehabilitation operations exceeds 25% of the purchase price if this had been carried out during the two years immediately prior to the start of the rehabilitation works or, otherwise, the market value of the dwelling at the time of said start. For these purposes, the proportional part corresponding to the land will be deducted from the purchase price or market value of the home.

For amounts invested in the rental of the habitual residence

Regulations: Articles 10 and 2 and First Additional Provision Law 5/2021, of October 20, on Transferred Taxes of the Autonomous Community of Andalusia

Amount and maximum limit of the deduction

- **15 percent of the amounts paid** in the tax period for the rent of the taxpayer's habitual residence.
- The **maximum deduction amount** will be:
 - **1,200 euros per year, in general, and**
 - **1,500 euros per year, in the case that the taxpayer is considered a person with a disability.**

Please note that for these purposes, a person with a disability is considered to be the person referred to in article 3 of Law 5/2021, of October 20, on Transferred Taxes of the Autonomous Community of Andalusia.

Furthermore, in accordance with the first transitional provision of Law 5/2021, of October 20, in the case of persons whose incapacity had been judicially declared prior to January 1, 2022, a degree of disability equal to or greater than 65% will be considered accredited even if it does not reach said degree.

Requirements and other conditions for the application of the deduction

- This deduction is applicable only to the following taxpayers:
 1. Taxpayers who, on the date the tax accrues, **have not reached 35 years of age** .
 2. Taxpayers who, on the date the tax accrues, **are over 65 years of age** .
 3. Taxpayers who, on the date the tax is due, **are considered victims of domestic violence, victims of terrorism or affected person** .

In the case of joint taxation, at least one of these requirements must be met by at least one of the spouses or, where applicable, the father or mother in the case of single-parent families.

For the concept of single-parent family, see article 4 of Law 5/2021, of October 20, on Transferred Taxes of the Autonomous Community of Andalusia.

Likewise, it should be noted that those referred to in articles 6 and 7 of the aforementioned Law 5/2021, of October 20, respectively, are considered victims of domestic violence, victims of terrorism and persons affected by such action.

- That the **sum of the general and savings tax bases**, boxes **[0435]** and **[0460]** of declaration, **does not exceed** the following amounts:

- **25,000 euros** in individual taxation.

- **30,000 euros** in joint taxation.

- That the taxpayer **identifies the landlord** of the home by stating his/her NIF in the corresponding self-assessment.
- The deduction will be made by the **holder or holders** of the lease contract.

In the case of marriage, regardless of the marital property regime, only the amounts paid by spouse **who signed the lease contract** will be deductible and, consequently, the amounts paid by the spouse who is not listed in the contract do not give the right to said deduction because he or she is not the tenant. See in this regard the Supreme Court Judgment No. 220/2009, of April 3 (Civil Division), handed down in cassation appeal No. 1200/2004 (ROJ : STS 2464/2009)

- **When there is more than one taxpayer entitled to the application of the deduction** Each of them will apply it based on the amounts they have paid, with their own maximum limits of **1,200 euros** or of **1,500 euros per year**, in the case where the taxpayer is considered a person with a disability, without its proration being applicable because it is not provided for in the regulations.
- **In the case of joint taxation** The deduction will be applied to the amounts paid by both taxpayers, provided that at least one of them meets the requirements, with a maximum limit of **1,200 euros** per declaration, raising this limit to **1,500 euros per year** when one of the spouses is considered a person with a disability.
- The taxpayer can apply the regional deduction for rent and the deduction for investment in habitual residence in the same tax year, provided that both homes comply with the provisions of article 2 of Law 5/2021 to be considered as habitual residence.

Examples:

1. Taxpayer who has been renting since September **2017** in one home and acquires another in May **2025** moving there on that date. If you meet the requirements of Article 2 of Law 5/2021, of October 20, that is, if the home has constituted or will constitute your residence for a continuous period of at least three years, you can deduct both in the tax period.
2. Taxpayer who has been renting since September **2022** in one home and acquires another in May **2025** moving on that date. The requirement of Article 2 of Law 5/2021 that it constitutes your residence for a continuous period of at least three years could only be met in the case of the acquired home, so it can only be deducted for the second one.

Note: Once the information necessary for its calculation has been entered by the taxpayers entitled to the deduction, it will be automatically transferred to the section "Additional information on the regional deduction for rental of Andalusia, Principality of Asturias, Balearic Islands, Canary Islands, Cantabria, Castilla-La Mancha, Castilla y León, Catalonia, Extremadura, Galicia, Madrid, Region of Murcia, La Rioja and Valencian Community" of Annex B.11 of the declaration.

Due to birth, adoption of children or foster care of minors.

Regulations: Art. 11 Law 5/2021, of October 20, on Transferred Taxes of the Autonomous Community of Andalusia

Amount of deduction

- **200 euros, as a general rule, for each child born or adopted or for each minor in a simple, permanent or pre-adoptive family, administrative or judicial foster care regime**, in the tax period in which the birth, adoption or foster care occurs.

Child born or adopted: The **cohabitation** of the parent on the date the tax is due with the child born or adopted **is not a requirement** for the application of the deduction for the birth or adoption of children, so this could be applied even if the child did not live with the taxpayer on that date (for example, due to the separation or divorce of the parents).

The deduction for the birth or adoption of children is applicable by the simple and mere fact of the birth or adoption of children in the year, so the subsequent death of the child in the tax period does not prevent the application of the deduction.

Minor in foster care: However, in the case of adoption **cohabitation** of at least with the taxpayer will be required in the terms indicated in the section Requirements and other conditions for the application of the deduction.

- **400 euros for each** child born, adopted or for each minor in a simple, permanent or pre-adoptive family care regime, administrative or judicial **if the taxpayer resides in a municipality with depopulation problems.**

For these purposes, please refer to article 8 of Law 5/2021, of October 20, on Transferred Taxes of the Autonomous Community of Andalusia, under which municipalities with a population of less than 3,000 inhabitants are considered to have depopulation problems.

Regarding the **municipalities with depopulation problems by 2025** see the [Resolution of December 16, 2024, of the Directorate General of Taxes, Financing, Financial Relations with Local Corporations and Gambling, publishing the Andalusian municipalities with depopulation problems in 2025 for the purposes of applying the deduction for birth, adoption of children or foster care of minors in Personal Income Tax and the reduced rates to promote a social housing policy of the Property Transfer Tax and Documented Legal Acts](#)(BOJA 23-12-2024).

Note: Please note that Law 26/2015, of July 28, which modifies the system of protection for children and adolescents (BOE of July 29) modified, with effect from August 18, 2015, article 173 bis of the Civil Code that regulates the modalities of foster care and, in accordance with this modification, emergency and temporary foster care contemplate the cases of the previous simple foster care.

The aforementioned law also added a new article 176 bis regulating the delegation of guardianship for pre-adoption cohabitation.

Furthermore, the Second Additional Provision of the aforementioned Law 26/2015 establishes that "all references made in laws and other provisions to pre-adoptive foster care must be understood as being made to the delegation of custody for pre-adoptive cohabitation provided for in article 176 bis of the Civil Code. Those made to simple foster care should be understood as being made to temporary family foster care provided for in article 173 bis of the Civil Code; and when they are made to the Collaborating Entities for international adoption, they will be understood to be made to the organizations accredited for international adoption."

Therefore, the deduction will be applicable to the current emergency, temporary and permanent foster care and to the delegation of custody for pre-adoption cohabitation.

- **Increase in deduction:** In the case of , adoptions or foster care, the corresponding amount of the deduction will be increased by for each child or, where applicable, for each minor.

This increase of 200 euros for each child in the case of birth, adoption or multiple foster care will apply even if one of them had died during the year.

Other conditions for the application of the deduction

- When there are two taxpayers entitled to apply the deduction, **its amount will be distributed equally** .
- In the case of **foster care**, only the taxpayer who **has not received aid** from the Administration of the Autonomous Community of Andalusia linked to the foster care may apply the deduction.

Likewise, it will be necessary **that the minor lives with the taxpayer for at least 90 days** during the tax period in which the foster care takes place.

This deduction will not be granted in the case of pre-adoption foster care when the adoption of the minor has taken place during the tax period, without prejudice to the application, where appropriate, of the deduction for adoption.

Incompatibility

This deduction is **incompatible** , with respect to **the same children** , with the application of the regional deduction “For adoption of children in the international sphere” and, **in any case** , with the application of the regional deduction “For large families”.

For adoption of children in the international sphere

Regulations: Art. 12 Law 5/2021, of October 20, on Transferred Taxes of the Autonomous Community of Andalusia

Amount of deduction

600 euros for each adopted child in the tax period in which the adoption was registered in the Civil Registry, provided that it is an international adoption

Requirements and other conditions for the application of the deduction

- That it is an adoption **of an international nature** .

For these purposes **adoption shall be deemed to have** international character when this is the result of the rules and conventions applicable to this matter.

- That the **sum of the taxpayer's general and savings tax bases** , boxes **[0435]** and **[0460]** of the declaration, does not exceed the following amounts:
 - **80,000 euros** in individual taxation.
 - **100,000 euros** in joint taxation .
- When two taxpayers are entitled to apply this deduction, the amount will be distributed equally.

However, if one of the adopters cannot apply the deduction because he or she exceeds the taxable bases established for this purpose, the other may apply the total amount of the deduction.

Incompatibility

This deduction is **incompatible**, with respect to the **same children**, with the application of the regional deduction “For birth or adoption of children or foster care of minors”.

For the father or mother of a single-parent family and, where applicable, with ascendants over 75 years of age

Regulations: Articles 13 and 4 and transitional provision second Law 5/2021, of October 20, on Assigned Taxes of the Autonomous Community of Andalusia

Amount of deduction

100 euros for taxpayers who are parents of **single-parent family** on the tax accrual date (normally, December 31).

For the purposes of the deduction, a single-parent family is considered to be one formed by **the father or mother and all the children who live with one or the other** and who meet any of the following requirements:

- Minor children, except those who, with the consent of their parents, live independently of them.
- Adult children who, before January 1, 2022, had been declared judicially incapacitated, subject to extended or rehabilitated parental authority.
- Adult children with disabilities who, by court order, are assisted by a guardian.

Please note that, following the entry into force of Law 8/2021, amending the Civil Code, references to judicial incapacity are extended to court rulings establishing representative guardianship of persons with disabilities.

Increase in deduction

The previous deduction **It will be further increased by 100 euros for each ascendant living in the household.** with single-parent families, provided that they generate the right to the application of the minimum for ascendants over 75 years of age established in the state regulations of IRPFABBR.

Requirements and other conditions for the application of the deduction

- That the **sum of the general and savings tax bases**, boxes **[0435]** and **[0460]** of the declaration, **does not exceed** the following amounts:
 - **80,000 euros** in individual taxation.
 - **100,000 euros** in joint taxation.
- When **multiple contributors** Those entitled to the application of the increase for ascendants of this deduction will be subject to the rules of proration, cohabitation and other limits provided for in the state regulations of IRPFABBR.

For large family

Regulations: Articles 14 and 5 Law 5/2021, of October 20, on Transferred Taxes of the Autonomous Community of Andalusia

Amount of deduction

- In the case of large families of **general category: 200 euros** .

- In the case of families in the **special category** : **400 euros**.

Note: The conditions necessary for consideration as a large family and its classification by categories will be determined in accordance with the provisions of Law 40/2003, of November 18, on the Protection of Large Families, or the law that replaces it.

Assumptions, requirements and other conditions for applying the deduction

- The following taxpayers will be entitled to this deduction:
 - a. Those who are ascendants and are part of a large family
 - b. Those who are orphaned siblings in the case of large families consisting of:
 - Two or more siblings who have been orphaned by their father and mother and are under guardianship, foster care or custody who live with the guardian, foster parent or custodian, but are not at their expense.

Please note that, as of September 3, 2021, the date of entry into force of Law 8/2021, of June 2, which reforms civil and procedural legislation to support persons with disabilities in the exercise of their legal capacity, guardianship is limited to unemancipated minors not subject to parental authority or in a situation of neglect, being abolished for emancipated minors and for adults, for whom curatorship and other measures to support their legal capacity are established.

- Three or more siblings who have been orphaned by their father and mother, over 18 years of age, or two, if one of them is a disabled person, who live together and are financially dependent on each other.

See letters d) and e) of article 2.2 of Law 40/2003, of November 18, on the Protection of Large Families.

- Taxpayers must hold, on the date of accrual of the tax, the title of large family that accredits said condition and category.
- That the sum of the general and savings tax bases, boxes **[0435]** and **[0460]** of the declaration, is not greater than:
 - **25,000 euros** in individual taxation
 - **30,000 euros** in joint taxation
- The deduction amounts (200/400) will be distributed equally when there is more than one person entitled to apply the deduction and individual returns are submitted.

If one of the spouses is not entitled to apply the deduction because he or she has a taxable income of more than 25,000 euros in individual taxation or because he or she resides in another Autonomous Community, the other spouse may deduct the full amount of the corresponding deduction (200/400 euros).

Incompatibility

This deduction is **incompatible**, in **any case**, with the application of the regional deduction "For birth or adoption of children or foster care of minors".

For educational expenses

Regulations: Articles 15 and 60 Law 5/2021, of October 20, on Transferred Taxes of the Autonomous Community of Andalusia

Amount and maximum limit of the deduction

- **15 percent of the amounts paid** in the tax period for school or extracurricular teaching expenses for languages, computer science, or both.

a. Expenses for language or computer school tuition

The amounts paid to educational centres for schooling expenses, in the proportion corresponding to said subjects or courses, as well as those taught in a foreign language, will be considered school teaching expenses for languages, computer science, or both. This proportion will be determined based on the total number of teaching hours that these subjects or courses represent in the total number of teaching hours in the school year.

b. Extracurricular language or computer teaching expenses .

Extracurricular language, computer or both teaching expenses will be considered to be the amounts paid in consideration for the teaching services of said subjects provided by other types of centres not included in the previous section, whether private or public, official or not, such as official language academies and schools. Amounts paid to individuals registered under the corresponding section of the Tax on Economic Activities (IAE) in exchange for private classes given on these subjects in private homes or in places not specifically designated or organized for this purpose will also be considered as such.

- **The maximum amount** of the deduction may not exceed **150 euros per year for each descendant**.

Requirements and other conditions for the application of the deduction

- The deduction will be applied to those descendants for whom **the minimum amount for descendants is applied**.
- That the of the general and savings tax bases, boxes **[0435]** and **[0460]** of the declaration, is not greater than:
 - **80,000 euros** in individual taxation.
 - **100,000 euros** in joint taxation.

- The deduction will be made by taxpayer **who effectively pays** the expenses.
- When **is more than one taxpayer entitled** apply the deduction, it will be applied based on the amounts that each declarant has paid, with a maximum limit of 150 euros per year for each descendant.

In the event that payments are made with joint money, the deduction will be applied equally by both spouses. This is regardless of whether the account from which payments are made only has one holder or whether the receipt that the centre may issue is in the name of only one of the ascendants.

Formal obligations

- Taxpayers of IRPF who have applied this deduction will be obliged to keep for the maximum period of prescription the supporting documents and documents that prove the right to enjoy this deduction.

Justification of expenses incurred, both for school and extracurricular education, will be made through the corresponding invoice, substitute document, receipt or voucher, as appropriate.

- By order of the head of the Ministry responsible for Finance, specific justification obligations may be established for the control of this deduction.

Note: No specific order on this matter has been approved for 2025.

For taxpayers with disabilities

Regulations: Arts. 16 and 3 and Second Additional Provision Law 5/2021, of October 20, on Transferred Taxes of the Autonomous Community of Andalusia

Amount and requirements for applying the deduction

- **150 euros** for each taxpayer who is considered a **disabled person**.

Those taxpayers who have been recognized as having a disability of **% or more, in accordance with the scale referred to in article 367 of the consolidated text of the General Social Security Law, approved by Royal Legislative Decree 8/2015, of October 30** (BOE of October 31), are considered to be persons with disabilities.

In particular, a degree of disability equal to or greater than 33% will be considered accredited in the case of Social Security pensioners, when they have been granted a pension for total, absolute or severe permanent disability, and in the case of passive class pensioners when they have been granted a retirement pension for permanent disability for service or disability.

Furthermore, in accordance with the first transitional provision of Law 5/2021, of October 20, on Transferred Taxes of the Autonomous Community of Andalusia, in the case of persons whose incapacity had been judicially declared prior to January 1, 2022, a degree of disability equal to or greater than 65% will be considered accredited even if it does not reach said degree.

- That **the sum of the general and savings tax bases** of the taxpayer, boxes **[0435]** and **[0460]** of the declaration, does not exceed the following amounts:
 - **25,000 euros** in individual taxation.
 - **30,000 euros** in joint taxation.

Attention : The Directorate General of Taxes of the Autonomous Community of Andalusia has modified the criteria by which, in joint taxation, the deductions "For taxpayers with disabilities" and "For assistance to people with disabilities" could be applied simultaneously with respect to a child belonging to the family unit with a disability to the degree mentioned in previous paragraphs. With the change in criteria, only the deduction "For assistance to people with disabilities" can be applied.

For taxpayers with disabled spouses or common-law partners

Regulations: Articles 17 and 3 and Second Additional Provision Law 5/2021, of October 20, on Transferred Taxes of the Autonomous Community of Andalusia

Amount and requirements for applying the deduction

- **100 euros** for the spouse or common-law partner who meets the following requirements:
 - a. That **do not be a declarant** through individual taxation of IRPFABBR in the exercise and
 - b. That they are considered to be persons with disabilities of a degree equal to or greater than 65% in accordance with the scale referred to in article 367 of the consolidated text of the General Social Security Law, approved by Royal Legislative Decree 8/2015, of October 30 (BOE of October 31).

Furthermore, in accordance with the first transitional provision of Law 5/2021, of October 20, on Transferred Taxes of the Autonomous Community of Andalusia, in the case of persons **whose incapacity had been judicially declared prior to January 1, 2022** , a degree of disability equal to or greater than 65% will be considered accredited even if it does not reach said degree.

- In the case of **de facto couples**, these **must be registered in the Registry of De Facto Couples** of the Autonomous Community of Andalusia or in similar registries of other Public Administrations.
- That the **sum of the general and savings tax bases** of the taxpayer, boxes **[0435]** and **[0460]** of the declaration, **does not exceed** the following amounts:
 - **25,000 euros** in individual taxation .
 - **30,000 euros** in joint taxation .

Incompatibility

Taxpayers whose spouses or common-law partners with disabilities have applied the regional deduction "For taxpayers with disabilities" will not be entitled to apply this deduction.

For assistance to people with disabilities

Regulations: Articles 18 and 3 and Second Additional Provision Law 5/2021, of October 20, on Transferred Taxes of the Autonomous Community of Andalusia

Amount and requirements for applying the deduction

1. In general terms

- **100 euros for each person with a disability** that grants the right to the application of the minimum for disability of ascendants or descendants, in accordance with the state regulations of IRPFABBR.
- That the **sum of the general and savings tax bases**, boxes **[0435]** and **[0460]** of the declaration , **does not exceed** the following amounts:
 - **80,000 euros** in individual taxation.
 - **100,000 euros** in joint taxation.
- When **several taxpayers have the right** The application of this deduction will be subject to the rules of proration, cohabitation and other limits provided for in the state regulations of IRPFABBR.

2. When people with disabilities need help from third parties

- **20 percent of the amount paid to Social Security**, as a fixed contribution to be paid by the employer, in accordance with the provisions of the Special System for Domestic Employees of the General Social Security Scheme, **with a limit of 500 euros per year per taxpayer**, when it is proven that people with disabilities **They need help from third parties** and generate the right to the application of the minimum amount for assistance expenses, in accordance with state regulations of IRPFABBR.

- Only taxpayer **owner of family home** , who is registered as such with the General Treasury of Social Security, will be entitled to this increase due to affiliation in Andalusia to the Special System for Household Employees of the General Social Security Regime, in accordance with the provisions of the applicable regulations. For this purpose, the Contribution Account Code for the Special System for Household Employees of the General Social Security Regime must be entered in box **[0859]** of Annex B.1 of the declaration.

Incompatibility

This deduction is **incompatible** with the application of the regional deduction "For domestic help" when it is the **same employee** who gives the right to apply both deductions.

For domestic help

Regulations: Articles Articles 19 and 4 of Law 5/2021, of October 20, on Transferred Taxes of the Autonomous Community of Andalusia

Amount and maximum limit of the deduction

- **20 percent of the amount paid in the tax period on behalf of the employer to Social Security** corresponding to the **annual contribution** of an employee of the family home, which constitutes the habitual residence **of the employer** .

For the purposes of the aforementioned deduction, the amount paid by the head of the family home who is registered as such in the General Treasury of Social Security, for affiliation in Andalusia to the Special System for Household Employees of the General Social Security Regime, will be taken into account, provided that, on the date of accrual of the tax (normally, December 31), the requirements and other conditions set out below are met.

For the purposes of this deduction, the head of the family home is understood to be the person provided for in the regulations governing the Special System of the General Social Security Regime for Household Employees.

Note: *In all cases (spouses or de facto partners or taxpayers aged 75 years or older), it must be stated in box **[0861]** of Annex B.1 of the declaration. Contribution Account Code of the special system of the general Social Security regime for Domestic Employees.*

- The **maximum amount** of the deduction may not exceed **500 euros**.

Assumptions, requirements and other conditions for the application of the deduction

- a. That the person who is the head of the family home, or, where applicable, his or her spouse or partner registered in the Registry of De Facto Couples of the Autonomous Community of Andalusia or in similar registries of other public administrations, meets the following conditions:

- That the head of the family home, or, where applicable, their spouse or partner, be mothers or fathers of children who are entitled to the minimum allowance for descendants.
- That both spouses or members of the couple receive income from work or economic activities.

In the case of spouses or members of the couple registered in the Registry of Common-law Couples of the Autonomous Community of Andalusia or in similar registries of other Public Administrations, the deduction **may be applied indistinctly** by the holder of the family home or their spouse or common-law partner.

- b. **That the person who is the head of the family home, or, where applicable, his or her spouse or partner registered in the Registry of Common-Law Couples of the Autonomous Community of Andalusia or in similar registries of other Public Administrations, is 75 years of age or older.**

It is enough that the requirement of being 75 years of age or older **is met by one of the spouses or members of the de facto couple** so that the deduction can be applied by either of them.

Incompatibility

Taxpayers who have applied the regional deduction "For assistance to people with disabilities" who require help from third parties will not be entitled to apply this deduction, when the same employee them to apply both deductions.

For investment in the acquisition of shares and corporate interests as a result of agreements to establish companies or increase capital in commercial companies

Regulations: Art. Law 5/2021, of October 20, on Transferred Taxes of the Autonomous Community of Andalusia

Amount and maximum limit of the deduction

- **20 percent of the amounts invested** during the year in the acquisition of shares or equity interests as a result of agreements to establish companies or increase capital in commercial companies that take the form of **Public Limited Company, Labor Limited Company, Limited Liability Company, Labor Limited Liability Company or Cooperative Company** .

The **applicable deduction limit** will be **4,000 euros per year** .

- **50% of the amounts invested** during the financial year in the acquisition of shares or equity interests as a result of agreements to establish companies or to increase capital in commercial companies when said companies have been **created or participated in by universities or research centers** .

The **applicable deduction limit** will be **12,000 euros per year** .

***Note:** The increased limit of 12,000 euros is independent of the general limit of 4,000 euros established for the rest of the investments that give rise to the right to the deduction.*

Requirements and other conditions for the application of the deduction

- **That, as a consequence of the participation acquired** by the taxpayer, computed together with the participation held in the same entity by his/her spouse or persons related to the taxpayer by reason of kinship, in a direct or collateral line, by consanguinity or affinity up to the third degree included, more than 40% of the total share capital of the entity or its voting rights are held during any day of the calendar year.
- **That said participation is maintained for a minimum of three years.**
- That taxpayer **does not perform executive or management functions or maintain an employment relationship with entity** that is the object of the investment.
- **That the acquisition be formalized in a public deed**, in which the identity of the investors and the amount of the investment are stated.
- **That the entity from which the shares or interests are acquired meets the following requirements:**
 1. That it has its **registered office and tax office** in the Autonomous Community of **Andalusia** .
 2. That develops a **economic activity** .

For these purposes, the entity will not be considered to carry out an economic activity when its main activity is the management of movable or immovable assets, in accordance with the provisions of article 4.Eight.Two.a) of Law 19/1991, of June 6, on the Wealth Tax.
 3. **If the investment made corresponds to the constitution of the entity** , that since the first fiscal year it has at least one person with a full-time employment contract, registered in the corresponding Social Security Regime, and that the conditions of the contract are maintained for at least twenty-four months.
 4. **If the investment made corresponds to a capital increase of entity** , that said entity had been established within the three years prior to the capital increase and the average workforce of the entity during the two fiscal years following the increase

increases with respect to the average workforce it had in the previous twelve months by at least one person with the requirements of paragraph 3 above, and said increase is maintained for at least another twenty-four months.

To calculate the total average workforce of the entity and its increase, the number of people employed will be taken into account, in accordance with the terms established by labour legislation, taking into account the contracted working day in relation to the full working day.

Note: *Once the information necessary for its calculation has been entered by the taxpayers entitled to the deduction, it will be automatically transferred to the section "Additional information on the regional deduction for investment in the acquisition of shares and equity interests in new or recently created entities in Andalusia, Aragon, Principality of Asturias, Balearic Islands, Canary Islands, Cantabria, Castile and León, Castile-La Mancha, Catalonia, Extremadura, Galicia, Madrid, Murcia and Valencian Community", of Annex B.11 of the statement.*

For legal defense expenses of the employment relationship

Regulations: Articles 21 and 60 Law 5/2021, of October 20, on Transferred Taxes of the Autonomous Community of Andalusia

Amount and maximum limit of the deduction

- The **amount paid** by the taxpayer, as legal defense expenses arising from the employment relationship in judicial proceedings for dismissal, termination of contract and claim for amounts.
- The maximum deduction amount will be **200 euros** , both in individual and joint taxation.

Formal obligations

- The taxpayers of IRPFABBR Those who have applied this deduction will be obliged to keep, for the maximum statute of limitations period, the supporting documents and receipts that prove the right to enjoy this deduction.
- By order of the head of the Ministry responsible for Finance, specific justification obligations may be established for the control of this deduction.

***Note:** No specific order on this matter has been approved for 2025.*

For donations with ecological purposes

Regulations: Art. Law 5/2021, of October 20, on Transferred Taxes of the Autonomous Community of Andalusia

Amount and maximum limit of the deduction

- **10% of the amounts donated** during the tax period in favor of any of the following institutions:
 - a. Public entities dependent on the Autonomous Community of Andalusia or local corporations of Andalusia, whose purpose is the defense and conservation of the environment, with said resources being allocated to the development of programs of this nature.
 - b. Non-profit entities and entities benefiting from patronage, regulated respectively in articles 2 and 16 of Law 49/2002, of December 23, on the tax regime of non-profit entities and tax incentives for patronage, provided that their exclusive purpose is the protection of the environment and they are registered in the corresponding registries of

the Autonomous Community of Andalusia.

- **The applicable deduction limit will be 150 euros.**

Formal obligations

The effectiveness of the donation will be justified by certification issued by the beneficiary entity referred to in article 24 of Law 49/2002, of December 23, on the tax regime of non-profit entities and tax incentives for patronage.

Please note that Article 24 of Law 49/2002, of December 23, establishes the information that the aforementioned certification must include.

To promote physical exercise and sports practice

Regulations: Art. Articles 22 bis and 60 of Law 5/2021, of October 20, on Transferred Taxes of the Autonomous Community of Andalusia

Amounts and maximum limit of deduction

- He **15 percent** of the **amounts paid** in the tax period as regards **membership fees** either **accession** to:
 - a. gyms;
 - b. sports centers;
 - c. sports clubs;
 - d. sports federations and
 - e. sports or recreational sports sections of other non-sports entities,

for the development of **physical exercise activities** either **sports practice by he taxpayer**, his **spouse** either **registered couple** in the Register of Unmarried Couples of the Autonomous Community of Andalusia or in similar registers of other Public Administrations **either by those persons who give right to the application of the minimums** by descendants and ascendants as provided for in the state regulations of IRPFABBR.

- A **maximum limit of 100 euros per year per taxpayer.**

Requirements and other conditions for the application of the deduction

- It will have **right** to apply this deduction the **taxpayer** that there is **effectively satisfied**, totally or partially, **the amounts that constitute the object of the deduction.**
- When the **spent** has been **satisfied by multiple contributor** the deduction will be applied **based on the amounts actually paid by each one**, respecting in all cases the maximum limit of 100 euros per year per taxpayer.

Clarifications :

- In the event that the payment is made from a **account where there are multiple account holders** Unless proven otherwise, the expenses will be understood to be paid by all account holders in equal parts.
- If payments are made from a **private account of one of the taxpayers** whose funds originate **privative**, This taxpayer will be entitled to the deduction based on the amounts paid.
- In the event that payments are made with **marital property** Both spouses will be entitled to apply the deduction to half of the amounts paid, regardless of whether the account from which the payments are made has only one holder or whether the receipt that may be issued by the gym, sports center, sports club, sports federation or sports or recreation section of other non-sports entities, is only in the name of one of the spouses.

Formal obligations

- Taxpayers of IRPF who have applied this deduction will be obliged to keep for the maximum period of prescription the supporting documents and documents that prove the right to enjoy this deduction.
- By order of the head of the Ministry responsible for Finance, specific justification obligations may be established for the control of this deduction.

Note: No specific order on this matter has been approved for 2025.

Important: Once the information necessary for its calculation has been entered by the taxpayers entitled to the deduction, it will be automatically transferred to the section "Additional information to the regional deduction of Andalusia to promote physical exercise and sports practice, of the Region of Murcia for expenses associated with the practice of sports and healthy activities, of La Rioja to promote physical exercise and sports practice and of the Valencian Community for amounts paid in expenses associated with the practice of sports and healthy activities" of Annex B.14 of the declaration.

For veterinary expenses arising from the acquisition of pets or the ownership of assistance dogs

Regulations: Art. Article 22 ter of Law 5/2021, of October 20, on Transferred Taxes of the Autonomous Community of Andalusia

Amount and maximum limit of the deduction

- He **30 percent** of the amounts paid in the tax period as regards **following veterinary expenses**, derived from the acquisition of **pets** or the possession of **assistance dogs**:

For the purposes of this deduction, the following definitions shall apply:

Pets: A domestic or wild animal in captivity, kept by humans, mainly in the home, provided that it can be kept in good welfare conditions that respect its ethological needs, can adapt to captivity and that its possession is not intended for consumption or the use of its products or any industrial use or any other commercial or lucrative purpose and that, in the case of wild animals, its species is included in the positive list of companion animals. In any case, dogs, cats and ferrets, regardless of the purpose for which they are intended or the place where they live or where they come from, will be considered companion animals. Production animals will only be considered companion animals if, having lost their productive purpose, the owner decides to register them as companion animals in the Companion Animal Registry.

Assistance dogs: The one who, after passing a selection process, has completed their training in a specialized entity officially recognized or approved by the competent administration, with the acquisition of the necessary skills to provide service and assistance to people with disabilities, as well as warning dogs or dogs for assistance to people with autism spectrum disorder [regulated in paragraph cc) of article 3 of Law 7/2023, of March 28; BOE 29-03-2023; subject to development in Royal Decree 409/2025, of May 27, which regulates the activity and welfare of assistance dogs].

This definition shall include the **warning dogs** that, complying with the requirements established in Royal Decree 409/2025, of May 27, are intended for the protection and support of victims of gender violence, provided that these have such consideration in accordance with the provisions of Law 13/2007, of November 26, on measures for prevention and comprehensive protection against gender violence, or in the regulations that replace them.

- a. The **expenses related to vaccinations, deworming and other mandatory treatments** in accordance with the provisions of Article 3 of the Order of the Ministry of Agriculture and Fisheries, of April 19, 2010, which establishes the mandatory treatments of companion animals, the data for their identification in the sale and the methods of slaughter of the same in the Autonomous Community of Andalusia, or any regulation that replaces it.
- b. The **animal sterilization expenses**, when such intervention is **prescriptive** in accordance with the provisions of Articles 23.1.a) and 26.i) of Law 7/2023, of March 28, on the protection of the rights and welfare of animals (BOE 29-03-2023) and in Article 29 of Law 11/2003, of November 24, on the protection of animals (BOE 19-12-2003) or in the regulations that replace them.

Clarifications :

They are considered **deductibles**, among others, the following **sterilization costs**:

- Those satisfied and affected by the **adopters** by the **private adoption centers** (the so-called “animal shelters” or “animal protection entities” in the terms of article 3.q) of Law 7/2023, which dedicates its Chapter VII to them; non-profit entities in the form of an association or foundation).
- Those directly satisfied by such **adopters** who on numerous occasions carry out the adoption with the commitment to subsequently sterilize the animal.
- Subscribers for the **purchasers** through the **sale of pets**, obliged by article 26.d) of Law 7/2023 to “Adopt the necessary measures to prevent the uncontrolled reproduction of companion animals”.

- A **maximum limit of 100 euros per year per taxpayer**.

Temporal scope of application of the deduction

The deduction will apply to veterinary expenses paid by the taxpayer:

- a. With **general nature**, during **the year following the date of acquisition of the pet**.
- b. In the event that the acquisition of the pet is carried out through **adoption**, during the **three years following the date of adoption**.
- c. In the event that it is a **assistance dog**, during **the entire period of ownership of the animal** by the taxpayer.

Requirements and other conditions for the application of the deduction

- That the **sum of the general taxable base and savings** of the taxpayer **do not exceed** the **80,000 euros** in individual taxation nor the **100,000 euros** in joint taxation.
- The expenses must be **effectively satisfied** by the taxpayer **from January 1, 2025**.

Clarifications :

- In the event that the payment is made from a **account where there are multiple account holders** Unless proven otherwise, the expenses will be understood to be paid by all account holders in equal parts.

- If payments are made from a **private account of one of the taxpayers** whose funds originate **privative**, This taxpayer will be entitled to the deduction based on the amounts paid.

- In the event that payments are made with **marital property** Both spouses will be entitled to apply the deduction to half of the amounts paid, regardless of whether the account from which the payments are made has only one holder or whether the invoice issued by the legally authorized veterinary professional or center is only in the name of one of the spouses.

- In the event that the acquisition of the pet by the taxpayer occurs through **sale, assignment** either **adoption**, must be carried out in accordance with the provisions of Articles 55, 56, 57 and 58, respectively regulating the "Sale of companion animals"; "Sale in pet stores"; "Online sales and advertisements for the sale of companion animals" and "Transfer and adoption of companion animals", of Law 7/2023, of March 28, on the protection of the rights and welfare of companion animals (BOE 29-03-2023).
- The deduction will only be applicable to the **acquisitions** of pets **formalized from January 1, 2025**. This limitation will not apply to the **assistance dogs**.
- The expenses must be properly documented. **justified** through **bill** issued by a legally authorized veterinary professional or center.

For families diagnosed with celiac disease

Regulations: Art. Article 22 quater of Law 5/2021, of October 20, on Transferred Taxes of the Autonomous Community of Andalusia

Amount of deduction

100 euros for each **member of the family unit** of the taxpayer who has **diagnosed celiac disease**.

They are considered members of **family unit** from the taxpayer to the taxpayer himself **taxpayer**, his **spouse** either **couple** registered in the Register of Unmarried Couples of the Autonomous Community of Andalusia or in similar registers of other public administrations and **those persons who are entitled to the application of the family minimums** by ascendants or descendants regulated in the state regulations of IRPFABBR .

Requirements and other conditions for the application of the deduction

- The **condition of celiac disease** must **accredit** through **official medical report** that includes the definitive diagnosis in accordance with the criteria recognized by the scientific community. The report must be issued:
 - a. By professionals practicing in the Public Health System of Andalusia (SSPA) or in other public health services integrated into the National Health System (SNS), duly identified by their Personal Numerical Code (CNP) or the equivalent that corresponds in each autonomous community.
 - b. In the case of patients with private health insurance, by professionals affiliated with the corresponding insurance entity, duly identified by their professional registration number.
- When **two or more taxpayers are entitled** to the application of the deduction due to a **same person** its amount will be distributed **in equal parts**.

Autonomous Community of Aragon

Taxpayers who in 2025 had their habitual residence in the territory of the Autonomous Community of Aragon may apply the following regional deductions:

By birth or adoption of the third or subsequent child

Regulations: Articles 110-2, 160-1 and 160-2.1 Text Consolidated version of the provisions issued by the Autonomous Community of Aragon on transferred taxes, approved by Legislative Decree 1/2005, of September 26

A. Under general regime

Deduction amounts

- **500 euros** , as a general rule, for each child born or adopted during the tax period who is the **third or subsequent** child of the taxpayer.
- **600 euros** for each of the children mentioned above, when, in addition, **the sum of the general and savings tax bases**, boxes **[0435]** and **[0460]** of the declaration , **less the taxpayer's minimum and the minimum for descendants**, sum of boxes **[0511]** and **[0513]** of the declaration, **is not greater than:**
 - **21,000 euros** in individual declaration.
 - **35,000 euros** in joint declaration.

Both amounts are **incompatible** with each other.

Requirements and other conditions for the application of the deduction

- Deduction only be applied in the **tax period** in which the **birth or adoption** occurs.
- **The deduction will correspond to the taxpayer with whom the child** born or adopted lives on the date the tax is due (normally, December 31).
- **When the children** who entitle the deduction **live with more than one taxpayer** , the amount of **the deduction will be prorated** equally.

B. In application of the differentiated tax regime (incompatible with the general regime)

Deduction amounts

- **600 euros** , as a general rule, for each child born or adopted during the tax period who is the **third or subsequent** child of the taxpayer.
- **720 euros** for each of the children mentioned above, when, in addition, **the sum of the general and savings tax bases** , boxes **[0435]** and **[0460]** of the declaration, **less the taxpayer's minimum and the minimum for descendants** , sum of boxes **[0511]** and **[0513]** of the declaration, **is not greater than** :
 - **21,000 euros** in individual declaration.
 - **35,000 euros** in joint declaration.

Both amounts are **incompatible** with each other.

Requirements and other conditions for the application of the deduction

Taxpayers must meet the same requirements as in the general regime and, in addition, the following:

- The differentiated taxation regime is applicable to taxpayers residing in **rural settlements with high risk of depopulation** (settlements belonging to ranks VIII and IX of the structure of the settlement system of Aragon) or with **extreme risk of depopulation** (settlements belonging to rank X of the aforementioned structure), provided that, **in addition** , I corresponds to a **value lower than 100 in the Synthetic Index of Territorial Development** (ISDT) prepared in accordance with the Territorial Planning Strategy of Aragon .

You can consult the **list of rural settlements eligible for the differentiated taxation regime** in the links indicated at the end of this section.

- Only taxpayers who have their habitual residence , during the calendar year in which the corresponding tax obligation accrues and in the following four years, in one of the rural settlements with high risk or extreme risk of depopulation indicated below, may benefit from this special differentiated tax regime. In the case of a married couple who opt for joint taxation, this requirement will be deemed to be met when this circumstance occurs in **either** of the spouses.

Compatibility

This deduction results **compatible** with the application of the regional tax deductions "For the birth or adoption of a child with a degree of disability equal to or greater than 33 percent" and "For international adoption of children."

[X Range Settlements \(405 KB - pdf \)](#)

[Rank IX Settlements \(347 KB - pdf \)](#)

[Settlements Rank VIII \(311 KB - pdf \)](#)

For the birth or adoption of a child with a degree of disability equal to or greater than 33%

Regulations: Articles 110-3, 160-1 and 160-2.2 Consolidated Text of the provisions issued by the Autonomous Community of Aragon on transferred taxes, approved by Legislative Decree 1/2005, of September 26

A. Under general regime

Amount of deduction

200 euros, for each child born or adopted during the tax period.

Requirements and other conditions for the application of the deduction

- Whether it is the birth or adoption of a **child with a degree of disability equal to or greater than 33%** .

The degree of disability must be related to the date of accrual of the tax (normally, December 31) and recognized by means of a resolution issued by the competent body in matters of social services.

- When the children who give the right to deduction **live with more than one taxpayer**, the **amount of the deduction will be prorated** equally.

B. In application of the differentiated tax regime (incompatible with the general regime)

Amount of deduction

240 euros, for each child born or adopted during the tax period.

Requirements and other conditions for the application of the deduction

Taxpayers must meet the same requirements as in the general regime and, in addition, the following:

- The differentiated taxation regime is applicable to taxpayers residing in **rural settlements with high risk of depopulation** (settlements belonging to ranks VIII and IX of the structure of the settlement system of Aragon) or with **extreme risk of depopulation** (settlements belonging to rank X of the aforementioned structure), provided that, **in addition** , I corresponds to a **value lower than 100 in the Synthetic Index of Territorial Development (ISDT)** prepared in accordance with the Territorial Planning Strategy of Aragon .

You can consult the **list of rural settlements eligible for the differentiated taxation regime** in the links indicated at the end of this section.

- Only taxpayers who have their habitual residence , during the calendar year in which the corresponding tax obligation accrues and in the following four years, in one of the rural settlements with high risk or extreme risk of depopulation indicated below, may benefit from this special differentiated tax regime. In the case of a married couple who opt for joint taxation, this requirement will be deemed to be met when this circumstance occurs in **either** of the spouses.

Compatibility and incompatibility

This deduction results **compatible** with the application of the regional tax deductions "For the birth or adoption of the third or subsequent children" and "For international adoption of children".

The deduction is also **incompatible** with the application of the regional tax deduction "For the birth or adoption of the first and/or second child in towns with fewer than 10,000 inhabitants."

Clarifications :

- The incompatibility refers to the same child.
- In those cases where the taxpayer is entitled to apply both deductions, he or she may choose the one that is more favorable, bearing in mind, however, that in the case of a joint declaration only one of the deductions can be applied.

[X Range Settlements \(405 KB - pdf \)](#)

[Rank IX Settlements \(347 KB - pdf \)](#)

[Settlements Rank VIII \(311 KB - pdf \)](#)

For international adoption of children

Regulations: Articles 110-4, 160-1 and 160-2.3 Revised Text of the provisions issued by the Autonomous Community of Aragon on transferred taxes, approved by Legislative Decree 1/2005, of September 26

A. Under general regime

Amount of deduction

600 euros for each child adopted in the tax period, provided that it is an international adoption

Adoption will be deemed to be international nature when it is formalized under the terms regulated by current legislation and in accordance with the Treaties and Conventions signed by Spain. It will also be understood that the adoption takes place in the tax period corresponding to the moment in which the judicial resolution constituting it is issued.

Requirements and other conditions for the application of the deduction

When the adopted child **lives with both adoptive parents, deduction will be prorated equally** .

B. In application of the differentiated tax regime (incompatible with the general regime)

Amount of deduction

720 euros for each child adopted in the tax period, provided that it is an international adoption and the differentiated taxation regime applies.

Requirements and other conditions for the application of the deduction

Taxpayers must meet the same requirements as in the general regime and, in addition, the following:

- The differentiated taxation regime is applicable to taxpayers residing in **rural settlements with high risk of depopulation** (settlements belonging to ranks VIII and IX of the structure of the settlement system of Aragon) or with **extreme risk of depopulation** (settlements belonging to rank X of the aforementioned structure), provided that, **in addition** , I corresponds to a **value lower than 100 in the Synthetic Index of Territorial Development** (ISDT) prepared in accordance with the Territorial Planning Strategy of Aragon .

You can consult the **list of rural settlements eligible for the differentiated taxation regime** in the links indicated at the end of this section.

- Only taxpayers who have their habitual residence , during the calendar year in which the corresponding tax obligation accrues and in the following four years, in one of the rural settlements with high risk or extreme risk of depopulation indicated below, may benefit from this special differentiated tax regime. In the case of a married couple who opt for joint taxation, this requirement will be deemed to be met when this circumstance occurs in **either** of the spouses.

Compatibility

This deduction is **compatible** with the application of the regional deductions "For the birth or adoption of the third or subsequent child", "For the birth or adoption of a child with a disability equal to or greater than 33%" and "For the birth or adoption of the first and/or second child in towns with fewer than 10,000 inhabitants".

[X Range Settlements \(405 KB - pdf \)](#)

[Rank IX Settlements \(347 KB - pdf \)](#)

[Settlements Rank VIII \(311 KB - pdf \)](#)

For the care of dependent people

Regulations: Articles 110-5, 160-1 and 160-2.4 Consolidated Text of the provisions issued by the Autonomous Community of Aragon on transferred taxes, approved by Legislative Decree 1/2005, of September 26

A. Under general regime

Amount of deduction

150 euros for the care of **dependent persons** who live with the taxpayer for at least half of the tax period.

For the purposes of this deduction, a dependent person is considered to be an ascendant over 75 years of age and an ascendant or descendant with a disability equal to or greater than 65%, regardless of their age.

Requirements and other conditions for the application of the deduction

- That the dependent person **does not obtain annual income greater than 8,000 euros** , excluding exempt income.
- That **the sum of the general and savings tax bases**, boxes **[0435]** and **[0460]** of the declaration, **less the taxpayer's minimum and the minimum for descendants**, sum of boxes **[0511]** and **[0513]** of the declaration , **is not greater than:**
 - **21,000 euros** in individual declaration.
 - **35,000 euros** in joint declaration.
- **When two or more taxpayers** are entitled to apply this deduction, **its amount will be prorated equally** .

When the deduction corresponds to taxpayers with different degrees of kinship, its application will correspond to those of the closest degree, unless they do not have annual income, excluding exempt income, greater than 8,000 euros, in which case it will correspond to those of the next degree.

B. In application of the differentiated tax regime (incompatible with the general regime)

Amount of deduction

300 euros, when the differentiated tax regime is applicable.

Requirements and other conditions for the application of the deduction

Taxpayers must meet the same requirements as in the general regime and, in addition, the following:

- The differentiated taxation regime is applicable to taxpayers residing in **rural settlements** with **high risk of depopulation** (settlements belonging to ranks VIII and IX of the structure of the settlement system of Aragon) or with **extreme risk of depopulation** (settlements belonging to rank X of the aforementioned structure), provided that, **in addition** , I

corresponds to a **value lower than 100 in the Synthetic Index of Territorial Development (ISDT)** prepared in accordance with the Territorial Planning Strategy of Aragon .

You can consult the **list of rural settlements eligible for the differentiated taxation regime** in the links indicated at the end of this section.

- Only taxpayers who have their habitual residence , during the calendar year in which the corresponding tax obligation accrues and in the following four years, in one of the rural settlements with high risk or extreme risk of depopulation indicated below, may benefit from this special differentiated tax regime. In the case of a married couple who opt for joint taxation, this requirement will be deemed to be met when this circumstance occurs in **either** of the spouses.

[X Range Settlements \(405 KB - pdf \)](#)

[Rank IX Settlements \(347 KB - pdf \)](#)

[Settlements Rank VIII \(311 KB - pdf \)](#)

For donations for ecological purposes and for scientific and technical research and development

Regulations: **Art. 110-6 Text Consolidated provisions issued by the Autonomous Community of Aragon on transferred taxes, approved by Legislative Decree 1/2005, of September 26**

Amount and requirements for applying the deduction

20 percent of the amount of pure and simple monetary donations made during the tax period to any of the following entities:

- The Autonomous Community of Aragon and the public bodies and entities dependent on it, whose purpose is the defence and conservation of the environment and scientific and technical research and development.
- The non-profit entities referred to in articles 2 and 3 of Law 49/2002, of December 23, on the tax regime of non-profit entities and tax incentives for patronage (BOE of December 24), provided that their exclusive or main purpose is the protection of the environment or scientific and technical research and development and they are registered in the corresponding registries of the Autonomous Community of Aragon.

Maximum deduction limit

The amount of this deduction **may not exceed 10% of the autonomous community's full quota**, box **[0546]** of the declaration.

For the acquisition of habitual residence by victims of terrorism

Regulations: Art. 110-7 Text Consolidated provisions issued by the Autonomous Community of Aragon on transferred taxes, approved by Legislative Decree 1/2005, of September 26

Amount of deduction

3 percent of the amounts paid during the tax period for the acquisition of a new home located in the territory of the Autonomous Community of Aragon.

Requirements and other conditions for the application of the deduction

- That the **new home** is covered by some form of public housing protection and that it constitutes or will constitute the taxpayer's first habitual residence.
- That taxpayers are considered **victims of terrorism** or, failing that and in this order, their spouse or common-law partner or children who were living with them.
- The concepts of acquisition, habitual residence, maximum base of the deduction and its maximum limit will be those established by the **state regulations in force as of December 31, 2012** for the deduction for investment in habitual residence.

The basis for the deduction for investment in a main residence and the amounts that comprise it are discussed in Chapter 16 of Part 1 of this Manual, within the section "Deduction for investment in a main residence: "Transitional regime".

- The requirement to verify the taxpayer's financial situation will also apply, in accordance with the state regulations in force as of December 31, 2012.

For investment in shares of entities listed in the expansion companies segment of the Alternative Stock Market

Regulations: Art. 110-8 Text Consolidated provisions issued by the Autonomous Community of Aragon on transferred taxes, approved by Legislative Decree 1/2005, of September 26

Amount and maximum limit of the deduction

- **20 percent of the amounts invested** during the year in the subscription of shares as a result of capital increase agreements through the expansion companies segment of the Alternative Stock Market.

- The **maximum deduction amount** will be **10,000 euros** .

Requirements and other conditions for the application of the deduction

To apply the deduction, the following requirements must be met:

- The taxpayer's participation in the company that is the object of the investment cannot exceed **10 percent of its share capital** .
- The subscribed shares must be kept in the taxpayer's assets for a period of at least **two years** .
- The company that is the object of the investment must have **registered office and tax domicile in Aragon** and must not have as its main activity the management of movable or immovable assets, in accordance with the provisions of article 4.8.2.a) of Law 19/1991, of June 6, on the Wealth Tax.

Incompatibility

This deduction is **incompatible** , **for the same investments** , with the application of the regional deductions "For investment in the acquisition of shares or corporate interests in new or recently created entities" and "For investment in social economy entities".

Note: Once the information necessary for the calculation has been entered by the taxpayers entitled to the deduction, it will be automatically transferred to the section "Additional information to the regional deduction of Aragon, Galicia, Madrid or Murcia for investments in entities listed on the Alternative Stock Market" of Annex B.11 of the declaration.

For investment in the acquisition of shares or equity interests in new or recently created entities

Regulations: Art. 110-9 Text Consolidated provisions issued by the Autonomous Community of Aragon on transferred taxes, approved by Legislative Decree 1/2005, of September 26

Amount and maximum limit of the deduction

- He **20 percent of the amounts invested** in the exercise of the acquisition of shares or equity interests as a result of agreements to form companies or to increase capital in commercial companies referred to in Article 68.1 of the Law of IRPFABBR with the following limitations:
 1. This deduction may only be applied to the amount invested that exceeds the maximum base of the general deduction for investment in the acquisition of shares or equity interests of new or recently created entities provided for in the aforementioned article

68.1 of the Law of IRPFABBR.

2. If the taxpayer transfers shares or holdings and opts for the application of the exemption provided for in article 38.2 of the Law of IRPFABBR, only the part of the reinvestment that exceeds the total amount obtained from the transfer of the new shares or shares subscribed will form part of the basis of the deduction corresponding to the new shares or holdings subscribed. In no case may a deduction be made for new shares or interests as long as the amounts invested do not exceed the aforementioned amount.

The exemption from capital gains arising from the transfer of shares or holdings when the amount obtained is reinvested in another newly created or recently established entity is discussed in Chapter 11 of Part 1 of this Manual.

- The **maximum amount** of this deduction will be **4,000 euros** .

Requirements and other conditions for the application of the deduction

The application of the deduction is conditional upon compliance with the same requirements and conditions provided for in article 68.1 of the Law of IRPFABBR in relation to the general deduction for investment in the acquisition of shares or equity interests in new or recently created entities and, in addition, the following:

- The **Public Limited Company, Limited Company, Public Limited Labor Company or Limited Labor Company** where the investment must be made must have its **registered office and tax domicile in Aragon** .
- The taxpayer may be a member of the board of directors of the company in which the investment has been made, without, **in any case, being able to carry out executive or management functions or maintain an employment relationship with the entity that is the object of the investment** .

Loss of the right to the deduction made

Failure to comply with the established conditions and requirements entails the loss of the tax benefit and the taxpayer must include in the regional net quota of the tax return corresponding to the year in which the breach occurred the amounts unduly deducted, plus the accrued late payment interest.

Incompatibility

This deduction is **incompatible** , **for the same investments** , with the application of the regional deductions "For investment in shares of entities listed in the expansion companies segment of the Alternative Stock Market" and "For investment in social economy entities".

Note: Once the information necessary for the calculation has been entered by the taxpayers entitled to the deduction, it will be automatically transferred to the section "Additional information on the regional deduction for investment in the acquisition of shares and equity interests in new or recently created entities in Andalusia, Aragon,

Principality of Asturias, Balearic Islands, Canary Islands, Cantabria, Castile and León, Castile-La Mancha, Catalonia, Extremadura, Galicia, Madrid, Murcia and Valencian Community" of Annex B.11 of the declaration.

For the acquisition or rehabilitation of principal residence in rural or similar areas

Regulations: Articles 110-10, 160-1 and 160-2.5 Revised Text of the provisions issued by the Autonomous Community of Aragon on transferred taxes, approved by Legislative Decree 1/2005, of September 26

Note: This deduction will only apply to the acquisition or renovation of homes in rural areas carried out after 1 January 2012.

A. Under general regime

Amount of deduction

5 percent of the amounts paid in the tax period for the **acquisition or rehabilitation** of the home that constitutes or will constitute the taxpayer's habitual residence, provided that they meet the following requirements indicated:

Requirements for applying the deduction

- That the taxpayer has his **habitual residence** in the Autonomous Community of Aragon and that on the date of accrual of the tax he is **less than 36 years old** .
- Whether it is your **first home** .

The deduction will only be applicable when the taxpayer has not owned any other home, whether or not it was his or her habitual residence.

- That the home is located in a **Aragonese municipality that has less than 3,000 inhabitants** or, alternatively, in a **smaller local entity or in a singular population entity** , which are separate or differentiated from the capital of the municipality to which they belong.

For these purposes, the consideration of minor local entities or singular population entities will be that which appears in the regulations on Local Administration of the Autonomous Community of Aragon.

You can consult the **List of municipalities with fewer than 3,000 inhabitants**, of **smaller local entities** and of **unique population entities** in the links indicated at the end of this section.

B. In application of the differentiated tax regime (incompatible with the general regime)

Amount of deduction

7.5 percent of the amounts paid in the tax period for the acquisition or renovation of the home that constitutes or will constitute the taxpayer's habitual residence, provided that the differentiated tax regime is applicable.

Requirements for applying the deduction

Taxpayers must meet the following conditions:

- That they have their **habitual residence** in the Autonomous Community of Aragon and that on the date of accrual of the tax they are **less than 36 years old** .
- Whether it is your **first home** .
- That they have their **habitual residence** , during the calendar year in which the corresponding tax obligation is accrued and in the following four years, in one of the rural settlements with high risk or extreme risk of depopulation (Range VIII, IX and X), provided that, in addition, they have a Synthetic Index of Territorial Development (ISDT) less than 100 or that **they move** their habitual residence to one of such rural settlements and maintain it for a period of four years, counted from the moment of acquisition of the property. In the case of a married couple who opt for joint taxation, this requirement will be deemed to be met when this circumstance occurs in **either** of the spouses.

You can consult the list **rural settlements eligible for the application of the differentiated taxation regime** in the links indicated at the end of this section.

- That the home is located in **one of the aforementioned rural settlements** .

C. Other conditions for the application of the deduction

In both the general regime and the differentiated tax regime, the following conditions must be met to be eligible for this deduction:

- The deduction will only be applicable to the **amounts paid from 1 January of the year for the acquisition or renovation of homes in rural areas carried out from 1 January 2012** .
- **That the sum of the general tax base and the savings tax base, boxes [0435] and [0460] of the declaration, less the taxpayer's minimum and the minimum for descendants, boxes [0511] and [0513] of the declaration , is not greater :**
 - **21,000 euros** in individual declaration.
 - **35,000 euros** in joint declaration .
- The concepts of acquisition, rehabilitation, habitual residence, deduction base and its maximum limit will be those established by the **state regulations in force as of December 31, 2012** for the deduction for investment in habitual residence.

- The requirement to verify the taxpayer's financial situation will also be applicable in accordance with the state regulations in force as of December 31, 2012.

[Municipalities with fewer than 3,000 inhabitants \(369 KB - pdf \)](#)

[Smaller Local Entities \(303 KB - pdf \)](#)

[Unique Population Entities \(424 KB - pdf \)](#)

[X Range Settlements \(405 KB - pdf \)](#)

[Rank IX Settlements \(347 KB - pdf \)](#)

[Settlements Rank VIII \(311 KB - pdf \)](#)

For acquisition of textbooks and school supplies

Regulations: Articles 110-11, 160-1 and 160-2.6 Consolidated Text of the provisions issued by the Autonomous Community of Aragon on transferred taxes, approved by Legislative Decree 1/2005, of September 26

Amount of deduction

100 percent of the amounts allocated by the taxpayer to the following purposes:

- The **acquisition of textbooks** for their descendants, which have been published for Primary Education and Compulsory Secondary Education.
- The **acquisition of “school supplies”** for Primary Education and Compulsory Secondary Education.

For these purposes, school supplies shall be understood as the set of means and resources that facilitate teaching and learning, intended to be used by students for the development and application of the content determined by the curriculum of general education courses established by academic regulations, as well as the equipment and accessories that the Management and/or the School Council of the educational center have approved for the educational stage of reference.

The acquisition of computer equipment (tablets, computers, etc) used in school learning (doing assignments, searching for information, etc). It is NOT considered school supplies for the purpose of applying the deduction. They will only be considered as such **when the center where the studies are taken has opted for the curricular material to be exclusively and necessarily in digital format** .

Maximum deduction limits

The amount of the deduction cannot exceed the limits indicated below , based on the amount resulting from the sum of the general tax base and the savings tax base, boxes **[0435]** and **[0460]** of the declaration:

A. Under general regime

- In the **joint statements**
 1. In the case of taxpayers who **do not have** the legal status of **"large family"** :

General tax base + Savings tax base	Limit per descendant
Up to 12,000 euros	100,00 euros
Between 12,000.01 and 20,000.00 euros	50,00 euros
Between 20,000.01 and 25,000.00 euros	37.50 euros

2. In the case of taxpayers who **have the legal status of "large family"** , for each descendant: a fixed amount of **150 euros** .

- In the **individual statements**

1. In the case of taxpayers who **do not have** the legal status of **"large family"** :

General tax base + Savings tax base	Limit per descendant
Up to 6,500 euros	50,00 euros
Between 6,500.01 and 10,000.00 euros	37.50 euros
Between 10,000.01 and 12,500.00 euros	25,00 euros

2. In the case of taxpayers who **have** the legal status of **"large family"** , for each descendant: a fixed amount of **75 euros** .

B. In case of application of the differentiated taxation regime (incompatible with the general regime)

- In the **joint statements**

1. In the case of taxpayers who **do not have** the legal status of **"large family"** :

General tax base + Savings tax base	Limit per descendant
Up to 12,000 euros	120,00 euros
Between 12,000.01 and 20,000.00 euros	60,00 euros
Between 20,000.01 and 25,000.00 euros	45,00 euros

2. In the case of taxpayers who **have the legal status of "large family"** , for each descendant: a fixed amount of **180 euros** .

- In the **individual statements**

1. In the case of taxpayers who **do not have** the legal status of **"large family"** :

General tax base + Savings tax base	Limit per descendant
Up to 6,500 euros	60,00 euros
Between 6,500.01 and 10,000.00 euros	45,00 euros
Between 10,000.01 and 12,500.00 euros	30,00 euros

2. In the case of taxpayers who **have** the legal status of **"large family"** , for each descendant: a fixed amount of **90 euros** .

Requirements and other conditions for the application of the deduction

A. Under general regime

- The maximum deduction limits established for each descendant are applied individually for each of them, **and cannot be applied globally** .
- The deduction must be **reduced** , for each descendant, by the amount corresponding to the **scholarships and aid received** , in the tax period in question, from the Administration of the Autonomous Community of Aragon or any other Public Administration **that cover all or part of the expenses for the acquisition of textbooks and school supplies** .
- For the application of this deduction, only those descendants **who give the right to apply the minimum for descendants** will be taken into account.
- Likewise, for the application of the deduction, the following will be required, depending on the case:
 - a. As a general rule, the amount resulting from the **sum of the general tax base and the savings tax base, boxes [0435] and [0460] of the declaration, does not exceed the following amounts** :
 - **12,500 euros** in individual taxation.
 - **25,000 euros** in joint taxation.
 - b. In the case of taxpayers who have the legal status of "large family", the amount resulting from the **sum of the general tax base and the savings tax base, boxes [0435] and [0460] of the declaration, does not exceed the following amounts** :
 - **30,000 euros** in individual taxation.
 - **40,000 euros** in joint taxation.

c. In your case, that the **documentary accreditation** of the acquisition of textbooks and school supplies be made by means of **invoice or any other means of legal or economic traffic admitted in Law** .

d. That the **payment for expense** in question be made by credit or debit card, bank transfer, personal check, or deposit into accounts at financial institutions.

- The deduction will correspond to the ascendant **who has paid the amounts** intended for the acquisition of textbooks and school supplies. However, in the case of marriages with the economic regime of the Aragonese marital consortium or similar, the amounts paid will be attributed to both spouses in equal parts.

B. In case of application of the differentiated tax regime

Taxpayers must meet the same requirements as in the general regime and, in addition, the following:

- The differentiated taxation regime is applicable to taxpayers residing in **rural settlements with high risk of depopulation** (settlements belonging to ranks VIII and IX of the structure of the settlement system of Aragon) or with **extreme risk of depopulation** (settlements belonging to rank X of the aforementioned structure), provided that, **in addition** , I corresponds to a **value lower than 100 in the Synthetic Index of Territorial Development** (ISDT) prepared in accordance with the Territorial Planning Strategy of Aragon .

You can consult the **list of rural settlements eligible for the differentiated taxation regime** in the links indicated at the end of this section.

- Only taxpayers who have their habitual residence , during the calendar year in which the corresponding tax obligation accrues and in the following four years, in one of the rural settlements with high risk or extreme risk of depopulation indicated below, may benefit from this special differentiated tax regime. In the case of a married couple who opt for joint taxation, this requirement will be deemed to be met when this circumstance occurs in **either** of the spouses.

[X Range Settlements \(405 KB - pdf \)](#)

[Rank IX Settlements \(347 KB - pdf \)](#)

[Settlements Rank VIII \(311 KB - pdf \)](#)

For leasing of habitual residence linked to certain transactions of payment in kind

Regulations: Art. 110-12 Text Consolidated provisions issued by the Autonomous Community of Aragon on transferred taxes, approved by Legislative Decree 1/2005, of September 26

Maximum amount and basis of the deduction

10 percent of the amounts paid during the corresponding fiscal year, for the rental of the habitual residence linked to the transactions of payment in kind, with a maximum deduction base of **4,800 euros per year** .

Requirements and other conditions for the application of the deduction

- The deduction **will only be applicable** in the case of the award of the habitual residence in payment of the entire **outstanding debt of the loan or credit guaranteed by mortgage** of the aforementioned residence and provided that, in addition, a contract of **lease with option to purchase** of the same residence is formalized between the parties.
- That the **sum of the general tax base and the savings tax base, boxes [0435] and [0460]** of the declaration, do not exceed the following amounts:
 - **15,000 euros** in individual taxation.
 - **25,000 euros** in joint taxation .
- **That the deposit of the security deposit** corresponding to the lease has been formalized before the competent body in housing matters of the Autonomous Community of Aragon, within the period established by Law 10/1992, of November 4, on security deposits in urban leases and in certain supply contracts, or the regulations in force at any given time.
- The concept of habitual residence will be that established by the **state regulations in force as of December 31, 2012** for the deduction for investment in habitual residence.

***Note:** Once the information necessary for its calculation has been entered by the taxpayers entitled to the deduction, it will be automatically transferred to the section "Additional information to the regional deduction for the rental of the main residence linked to certain dation in payment operations of Aragon, Canary Islands and Castilla La Mancha" of Annex B.12 of the declaration.*

For renting social housing (lessor's deduction)

Regulations: Art. 110-13 Text Consolidated provisions issued by the Autonomous Community of Aragon on transferred taxes, approved by Legislative Decree 1/2005, of September 26

Amount of deduction

He **30 percent** of the regional portion of the full quota IRPFABBR that corresponds to the returns on real estate capital from such leases under the terms indicated below.

Requirements and other conditions for the application of the deduction

- That the taxpayer **has made one or more homes available** to the Government of Aragon, or to one of its entities to which the management of the Aragon Social Housing Plan is attributed.
- The basis for the deduction will be the **regional tax liability corresponding to the general taxable base derived from net income from real estate capital reduced under the terms provided for in article 23.2 and 3 of the Law of IRPFABBR** (reduction of 90, 70, 60 or 50 percent, as the case may be, for the rental of properties intended for housing and reduction of 30 percent for income with a generation period of more than two years or obtained in a notoriously irregular manner over time, respectively) corresponding to said housing.

For those over 70 years old

Regulations: Art. 110-14 Text Consolidated provisions issued by the Autonomous Community of Aragon on transferred taxes, approved by Legislative Decree 1/2005, of September 26

Amount and requirements for applying the deduction

75 euros for each taxpayer who meets the following requirements:

- a. That is **70 years of age or older** and obtains income that can be included in the general tax base, provided that it does not come exclusively from capital.

The taxpayer must necessarily obtain some income from work and/or economic activities for the deduction to be applicable. It should also be noted that capital gains that do not arise from transfers will be considered capital income for the purposes of determining whether the requirements for applying the deduction are met.

- b. That the amount resulting from the **sum of the general tax base and the savings tax base, boxes [0435] and [0460]** of the declaration, is not greater than the following amounts:

- **23,000 euros** in individual declaration.

- **35,000 euros** in joint declaration.

For birth or adoption of the first and/or second child in towns with less than 10,000 inhabitants

Regulations: Art. 110-16 Text Consolidated provisions issued by the Autonomous Community of Aragon on transferred taxes, approved by Legislative Decree 1/2005, of September 26

Amount of deduction

- **100 euros** for the birth or adoption, during the fiscal year, of the **first child** .
- **150 euros** for the birth or adoption, during the fiscal year, of the **second child** .
- **200 and 300 euros, respectively** , for the birth or adoption of the first or second child when the amount resulting from the **sum of the general tax base and the savings tax base, boxes [0435] and [0460] of the declaration, is not greater** than the following amounts:
 - **23,000 euros** in individual declaration.
 - **35,000 euros** in joint declaration.

Requirements and other conditions for the application of the deduction

- The deduction may only be applied in the tax period in which the birth or adoption occurs.
- The **deduction will correspond to the taxpayer with whom the children who entitle them to the deduction live**. When the children who qualify for deduction **live with more than one taxpayer, the amount of the deduction will be prorated equally**.
- The deduction may only be applied by those taxpayers who **have resided in the year of birth and the previous year in Aragonese municipalities whose legal population is less than 10,000 inhabitants**.

You can consult the list of Aragonese municipalities whose legal population is less than 10,000 inhabitants in the link indicated at the end of this section.

Incompatibility

This deduction results **incompatible** with the application of the regional tax deduction "For the birth or adoption of a child with a degree of disability equal to or greater than 33 percent."

Clarifications :

- The incompatibility refers to the same child, so that if the deduction is applied to him in consideration of the degree of disability of one of the children, this deduction could not be applied.
- In those cases where the taxpayer is entitled to apply both deductions, he or she may choose the one that is more favorable, bearing in mind, however, that in the case of a joint declaration only one of the deductions can be applied.

[Municipalities with fewer than 10,000 inhabitants \(515 KB - pdf \)](#)

For daycare expenses for children under 3 years old

Regulations: Articles 110-17, 160-1 and 160-2.7 Consolidated Text of the provisions issued by the Autonomous Community of Aragon on transferred taxes, approved by Legislative Decree 1/2005, of September 26

A. Under general regime

Amount of deduction

15 percent of the amounts paid in the tax period for the **custody expenses** of children under 3 years of age in **daycare centers or early childhood education centers**.

For the purposes of applying this deduction, **nursery or early childhood education center** shall be understood to mean any center authorized by the Department responsible for Education that is intended for the care of children under 3 years of age.

Maximum deduction limit

- **250 euros** , for each child enrolled in said nurseries or centers, **before they turn 3 years old**.
- **125 euros** , for each child enrolled in said nurseries or centers, **in the tax period in which the child turns 3 years old**

Requirements and other conditions for the application of the deduction

- Only those descendants who entitle the applicant to the application of the minimum for descendants will be taken into account.
- That the **sum of the general taxable base and the savings taxable base, boxes [0435] and [0460] of the declaration, is less than :**
 - **35,000 euros** in individual taxation.
 - **50,000 euros** in joint taxation.

In any case, **the taxable base of savings** , regardless of the declaration method, **cannot exceed 4,000 euros** .

- That the **payment for expense** in question be made by credit or debit card, bank transfer, personal check, or deposit into accounts at financial institutions.
- When the children who give the right to the deduction **live with more than one taxpayer, the amount of the deduction will be prorated equally** .

The following criteria must be taken into account when applying this requirement:

- a. To determine whether the deduction should be prorated, only the child's cohabitation with more than one parent on the date the tax is due (normally December 31) will be taken into account, except in the case of shared custody, in which it will be considered that there is cohabitation between the parents, even if the child is not actually living with one of them on the aforementioned date.

In addition, the taxpayer must have paid the costs of daycare or early childhood education centers. However, in the case of amounts paid by married couples in community property and under the legal regime of the Aragonese marital consortium, the amount will be deemed to have been paid by both parents even if it is only paid by one of the spouses.

- b. In any case, the sum of the deductions for childcare expenses for both parents cannot exceed the maximum amounts provided.
- c. It will be understood that cohabitation exists if the child dies during the year, provided that cohabitation exists on the date of death.
- d. If, while the parents were living together, one of them had died before 31 December, the deduction can be applied for the amounts paid up to the date of death that correspond to him/her, with a limit of **50 percent** of the maximum amount of the corresponding deduction.

For his/her part, the surviving spouse will apply the deduction without being able to exceed, taking into account the amount applied in the declaration of the deceased parent, the maximum established amount.

B. In application of the differentiated tax regime (incompatible with the general regime)

Amount of deduction

15 percent of the amounts paid in the tax period for the **custody expenses** of children under 3 years of age in daycare centers or early childhood education centers.

Maximum deduction limit

- **300 euros** , for each child enrolled in said nurseries or centers, **before they turn 3 years old**.
- **150 euros** , for each child enrolled in said nurseries or centers, **in the tax period in which the child turns 3 years old** :

Requirements and other conditions for the application of the deduction

Taxpayers must meet the same requirements as in the general regime and, in addition, the following:

- The differentiated taxation regime is applicable to taxpayers residing in **rural settlements with high risk of depopulation** (settlements belonging to ranks VIII and IX of the structure of the settlement system of Aragon) or with **extreme risk of depopulation** (settlements belonging to rank X of the aforementioned structure), provided that, **in addition** , I corresponds to a **value lower than 100 in the Synthetic Index of Territorial Development (ISDT)** prepared in accordance with the Territorial Planning Strategy of Aragon .

You can consult the **list of rural settlements eligible for the differentiated taxation regime** in the links indicated at the end of this section.

- Only taxpayers who have their habitual residence , during the calendar year in which the corresponding tax obligation accrues and in the following four years, in one of the rural settlements with high risk or extreme risk of depopulation indicated below, may benefit

from this special differentiated tax regime. In the case of a married couple who opt for joint taxation, this requirement will be deemed to be met when this circumstance occurs in **either** of the spouses.

[X Range Settlements \(405 KB - pdf \)](#)

[Rank IX Settlements \(347 KB - pdf \)](#)

[Settlements Rank VIII \(311 KB - pdf \)](#)

For investment in social economy entities

Regulations: Art. 110-19 Text Consolidated provisions issued by the Autonomous Community of Aragon on transferred taxes, approved by Legislative Decree 1/2005, of September 26

Amount of deduction and maximum limit

- **20 percent of the amounts invested** during the year in contributions made for the purpose of becoming a partner in entities that form part of the social economy referred to in the following section.
- The **maximum amount** of this deduction is **4,000 euros** , both in individual taxation and in joint taxation.

Requirements and other conditions for the application of the deduction

The application of this deduction is subject to compliance with the following requirements and conditions:

- a. **The participation achieved by the taxpayer**, computed together with those of the spouse or persons related by reason of kinship, in a direct or collateral line, by consanguinity or affinity up to the third degree included, not exceed 40% of the capital of the entity that is the object of the investment or its voting rights.
- b. The entity in which the investment is to be made must meet the following **requirements** :
 1. **Be part of the social economy** , under the terms set forth in Law 5/2011, of March 29, on the Social Economy (BOE of March 30).

According to article 6 of Law 5/2011: "The Ministry of Labour and Immigration (currently the Ministry of Labour and Social Economy), following a report from the Council for the Promotion of the Social Economy, and in coordination with the Autonomous Communities, will prepare and maintain an updated catalogue of the different types of entities comprising the social economy, taking into account the principles established in this law and in a coordinated manner with the existing catalogues at the autonomous level.

Catalogues of social economy entities must be public. Advertising will be carried out by electronic means."

2. Have your **registered office and tax domicile in Aragon** .

3. Have, at least, one person employed with **full-time employment contract, and registered** in the general Social Security system.
- c. The requirements set out in points 1, 2 and 3 above must **be met for a minimum period of five years** from the contribution.
- d. Operations in which deduction is **applicable must be formalized in public deed** , in which the identity of the investors and the amount of the respective investment will be recorded.
- e. Contributions must remain in the taxpayer's assets for **minimum period of five** .

Loss of the right to the deduction made

Failure to comply with the requirements and conditions set out in letters a, d and e above will result in the loss of the tax benefit and, in such case, the taxpayer must include in the tax return corresponding to the year in which the failure occurred the part of the tax that was not paid as a result of the deduction made, together with any accrued late payment interest.

Incompatibility

This deduction is **incompatible** , **for the same investments** , with the application of the regional deductions "For investment in shares of entities listed in the expansion companies segment of the Alternative Stock Market" and "For investment in the acquisition of shares or equity interests in new or recently created entities".

Note: Once the information necessary for the calculation has been entered by the taxpayers entitled to the deduction, it will be automatically transferred to the section "Additional information on the regional deduction for investments or donations to Social Economy entities established in Aragon, Cantabria, Castilla-La Mancha and the Region of Murcia" of Annex B.11 of the declaration.

For expenses in support or reinforcement classes

Regulations: Art. 110-21 Consolidated Text of the provisions issued by the Autonomous Community of Aragon on transferred taxes, approved by Legislative Decree 1/2005, of September 26

Amount of deduction

25% of the amounts allocated by the taxpayer to the payment of **support or reinforcement classes** received by his/her **descendants** , in **extracurricular hours** , of the **subjects taught** in Early Childhood Education, Compulsory Basic Education and Basic Vocational Training, developed or taught:

- In the educational centers themselves.

- In external centers, public or private.
- By natural persons, registered in the corresponding section of the IAE .

Maximum deduction limits

The amount of the deduction may not exceed the limits indicated below , depending on the amount resulting from the sum of the general tax base and the savings tax base, boxes **[0435]** and **[0460]** of the declaration:

- In the **joint statements**

1. In the case of taxpayers **not integrated into a large family** :

General tax base + Savings tax base	Limit per descendant
Up to 12,000 euros	200 euros
Between 12,000.01 and 20,000.00 euros	100 euros
Between 20,000.01 and 25,000.00 euros	80 euros

2. In the case of taxpayers who **are part of a large family** the maximum limit will be **300** euros per descendant.

- In the **individual statements**

1. In the case of taxpayers **not integrated into a large family** :

General tax base + Savings tax base	Limit per descendant
Up to 6,500 euros	100 euros
Between 6,500.01 and 10,000.00 euros	80 euros
Between 10,000.01 and 12,500.00 euros	50 euros

2. In the case of taxpayers who **are part of a large family** the maximum limit will be **300** euros per descendant.

For the purposes of this deduction, the concept of **large family** is that established by Law 40/2003, of November 18, on the Protection of Large Families.

Requirements and other conditions for the application of the deduction

- The deduction must be **reduced** , for each descendant, by the amount corresponding to the **aid received** , in the tax period in question, from the Administration of the Autonomous Community of Aragon or any other Public Administration **that covers all or part of the**

expenses for support or reinforcement classes .

- Only those will be taken into account **descendants** that **entitle you to the application of the minimum allowance for dependents** provided for in the regulations of IRPFABBR.
- The following will also be required:
 - a. **In general**, that the amount resulting from the **sum of the general tax base and the savings tax base**, boxes **[0435]** and **[0460]** of the declaration , **does not exceed** the following amounts:
 - **12,500 euros** in individual taxation.
 - **25,000 euros** in joint taxation.
 - b. In the case of taxpayers who **are part of a large family**, that the amount resulting from the **sum of the general tax base and the savings tax base**, boxes **[0435]** and **[0460]** of the declaration, **does not exceed** the following amounts:
 - **30,000 euros** in individual taxation.
 - **40,000 euros** in joint taxation.
 - c. That the **documentary accreditation of the expense** be carried out by means of **invoice or any other means of legal or economic traffic admitted in Law** .
 - d. That the **payment for expense** in question be made by credit or debit card, bank transfer, personal check, or deposit into accounts at financial institutions.
- The deduction will correspond to ascendant **who has paid the amounts** intended for the payment of support or reinforcement classes. However, in the case of marriages with the economic regime of the Aragonese marital consortium or similar, the amounts paid will be attributed to both spouses in equal parts.

For expenses in training for autonomy and independent living of minors with disabilities

Regulations: Art. 110-22 Consolidated Text of the provisions issued by the Autonomous Community of Aragon on transferred taxes, approved by Legislative Decree 1/2005, of September 26

Amount of deduction

25% of the **amounts** allocated by the taxpayer to **payment for training activities** aimed at **promoting the autonomy and independent living of descendants minors** of age with a **disability** equal to or greater than 65%.

Maximum deduction limits

The amount of the deduction cannot exceed the limits indicated below , depending on the amount resulting from the sum of the general tax base and the savings tax base, boxes [0435] and [0460] of the declaration:

- In the **joint statements**

1. In the case of taxpayers **not integrated into a large family** :

General tax base + Savings tax base	Limit per descendant
Up to 12,000 euros	200 euros
Between 12,000.01 and 20,000.00 euros	100 euros
Between 20,000.01 and 25,000.00 euros	80 euros

2. In the case of taxpayers who **are part of a large family** the maximum limit will be **300** euros per descendant.

- In the **individual statements**

1. In the case of taxpayers **not integrated into a large family** :

General tax base + Savings tax base	Limit per descendant
Up to 6,500 euros	100 euros
Between 6,500.01 and 10,000.00 euros	80 euros
Between 10,000.01 and 12,500.00 euros	50 euros

2. In the case of taxpayers who **are part of a large family** the maximum limit will be **300** euros per descendant.

For the purposes of this deduction, the concept of **large family** is that established by Law 40/2003, of November 18, on the Protection of Large Families.

Requirements and other conditions for the application of the deduction

- The deduction must be **reduced** , for each descendant, by the amount corresponding to the **aid received** , in the tax period in question, from the Administration of the Autonomous Community of Aragon or any other Public Administration **that covers all or part of the expenses in training classes for autonomy and independent living of minors with disabilities** .
- Only those will be taken into account **descendants** that **entitle you to the application of the minimum allowance for dependents** provided for in the regulations of IRPFABBR.

- The following will also be required:
 - a. **In general**, that the amount resulting from the **sum of the general tax base and the savings tax base**, boxes **[0435]** and **[0460]** of the declaration , **does not exceed** the following amounts:
 - **12,500 euros** in individual taxation.
 - **25,000 euros** in joint taxation.
 - b. In the case of taxpayers who **are part of a large family**, that the amount resulting from the **sum of the general tax base and the savings tax base**, boxes **[0435]** and **[0460]** of the declaration, **does not exceed** the following amounts:
 - **30,000 euros** in individual taxation.
 - **40,000 euros** in joint taxation.
 - c. That the **documentary accreditation of the expense** be carried out by means of **invoice or any other means of legal or economic traffic admitted in Law** .
 - d. That the **payment for expense** in question be made by credit or debit card, bank transfer, personal check, or deposit into accounts at financial institutions.
- The deduction will correspond to ascendant **who has paid the amounts** intended for the payment of training. However, in the case of marriages with the economic regime of the Aragonese marital consortium or similar, the amounts paid will be attributed to both spouses in equal parts.

By residence in certain municipalities

Regulations: Arts. 160-1 and 160-2.8 Consolidated Text of the provisions issued by the Autonomous Community of Aragon on transferred taxes, approved by Legislative Decree 1/2005, of September 26

Amount of deduction

600 euros, provided that all the requirements and conditions detailed below are met.

In the case of joint taxation, the amount of the deduction will be applicable to each of the taxpayers who meet the established requirements.

Requirements and other conditions for the application of the deduction

- That the sum of the general and savings taxable bases, boxes **[0500]** and **[0510]** of the declaration, **is less than**:
 - **35,000 euros**, in individual declarations ,
 - **50,000 euros**, in joint declarations .

- That the taxable base of savings, box **[0460]** of the declaration, whatever the type of declaration, **does not exceed 4,000 euros**.
- That they have their habitual residence, during the calendar year in which the corresponding tax obligation is accrued and in the following four, in one of the **rural settlements at extreme risk of depopulation** , which include the settlements that belong to Rank X of the structure of the settlement system of Aragon.

[X Range Settlements \(405 KB - pdf \)](#)

Autonomous Community of the Principality of Asturias

Taxpayers who in 2025 had their habitual residence in the territory of the Autonomous Community of the Principality of Asturias may apply the following regional deductions:

For unpaid care of people over 65 years of age

Regulations: Art. 3 Revised Text of the legal provisions of the Principality of Asturias on taxes transferred by the State, approved by Legislative Decree 2/2014, of October 22

Amount of deduction

500 euros for each **person over 65 years of age who lives** with the taxpayer for more than 183 days a year **under a foster care regime without compensation** .

Requirements and other conditions for the application of the deduction

- That the host and the hosted **do not receive aid or subsidies** from the Principality of Asturias due to the foster care.
- That the person **is not linked to the taxpayer by a kinship bond** of consanguinity or affinity **of a degree equal to or lower than the third** .
- **That the sum of the general and savings tax bases**, boxes **[0435]** and **[0460]** of the declaration, does not exceed the following amounts:
 - **26,000 euros** in individual taxation.
 - **37,000 euros** in joint taxation.
- **When the host person lives with more than one taxpayer** , the **amount of the deduction will be prorated equally** among the taxpayers who live with him/her and will only be applied in the declaration of those who meet the conditions established to be entitled to it.
- The taxpayer who wishes to benefit from this deduction **must be in possession of the document proving the corresponding unpaid foster care** , issued by the Department responsible for social affairs.

For the acquisition or adaptation of the habitual residence for taxpayers with disabilities

Regulations: Art. 4 Consolidated Text of the legal provisions of the Principality of Asturias regarding taxes ceded by the State, approved by Legislative Decree 2/2014, of October 22

Amount and requirements for applying the deduction

3 percent of the amounts paid during the fiscal year for the **acquisition or adaptation of the home** that constitutes or will constitute the taxpayer's habitual residence in the Principality of Asturias when the taxpayer, his/her spouse, ascendants or descendants prove a **degree of disability equal to or greater than 65 percent** .

Maximum deduction base

The basis for the deduction is the amounts paid during the year, **with a maximum of 15,000 euros** , both in individual and joint taxation, including the amounts used to repay mortgage loans.

Regional regulations also allow the consideration of the **interest** paid as an expense for the period, as well as, in general, any type of expense associated with the acquisition of the property.

Other conditions for the application of the deduction

- That the spouse, ascendants or descendants **live with the taxpayer for more than 183 days a year and do not have annual income** , including exempt income, **greater than 35,000 euros** .
- When two or more taxpayers are entitled to apply this deduction with respect to the same ascendants or descendants for the same tax period, **its amount will be prorated among them in equal parts** . However, when taxpayers have different degrees of kinship with the ascendant or descendant, the application of the deduction will correspond to those of the closest degree.
- The acquisition of the new home or, where appropriate, the works and installations that comprise the adaptation, must be strictly necessary for accessibility and sensory communication that facilitate the dignified and adequate development of people with disabilities, which must be accredited to the Tax Administration by means of **resolution or certificate issued by the Department responsible for disability assessment** .

Important : when the investment is made by the disabled taxpayer and by family members who live with him, if the disabled taxpayer applies the deduction, the family members will not be able to apply it regardless of the taxation method.

For investment in habitual residence that is considered protected

Regulations: Art. 6 Consolidated Text of the legal provisions of the Principality of Asturias regarding taxes ceded by the State, approved by Legislative Decree 2/2014, of October 22

Amount and maximum limits of the deduction

- **100% of the amount of actual expenditure paid during tax period** for the acquisition or rehabilitation of a habitual residence that is considered protected in accordance with state or regional regulations on the matter.
- **Maximum limits:**
 - a. **5,000 euros**, both in individual and joint taxation, in the **exercise** in which the **acquisition** either **rehabilitation**.
 - b. **1,000 euros** in the **successive exercises**.

Clarifications :

1. In case of **acquisition**, the limit of **5,000 euros** It will be applicable to the year in which said acquisition takes place, through a private contract or a public deed. Expenses incurred in subsequent fiscal years will be subject to the limit of **1,000 euros** per exercise.
2. In case of **rehabilitation**, This can be carried out in several exercises, and the limit will apply to each of them. **5,000 euros** per exercise. The limit of **1,000 euros** It will be applied in the fiscal years following the completion of the rehabilitation, assuming that expenses continue to be incurred.

Deduction base

- The basis for the deduction is the **amounts invested during the year in the acquisition or rehabilitation of the home**, including the amounts used to repay mortgage loans.

In the case of external financing, the deduction will be applied as the principal is repaid, provided that all the requirements for applying the deduction are met.

Regional regulations also allow the consideration of the **interest** paid as an expense for the period, as well as, in general, any type of expense associated with the acquisition of the property.

Requirements and other conditions for the application of the deduction

- That the home has the **protected rating** in accordance with the state or regional regulations on the matter.
- When two or more taxpayers are entitled to apply this deduction with respect to the same goods for the same tax period, **the maximum amount of the deduction will be divided equally between them**, The tax benefit is applied only to the declaration of those who meet the established conditions to be beneficiaries of it.

To apply the apportionment, the number of taxpayers entitled to the deduction who choose to apply it must be taken into account, and the expense actually incurred by all of them must exceed the maximum amount (5,000 euros). Otherwise, the maximum deduction limit for the taxpayer whose expenditure is lower will be set at the amount of said actual expenditure.

- The **documentary accreditation** of the expenses that generate the right to deduction must be carried out **by means of an invoice or any other means of legal or economic traffic admitted by law**.

Temporal scope of application of the deduction

If the taxpayer does not have sufficient regional tax liability to apply the full deduction in the tax period in which the expenditure on the acquisition or renovation is carried out, the amount not deducted **It may be applied in the following three tax periods** until the total amount of the deduction is exhausted, if applicable, respecting the limit indicated above.

The application of the amounts pending from previous years will be carried out after applying the deductions for the year to which the taxpayer is entitled.

For renting a habitual residence

Regulations: Art. 7 Consolidated Text of the legal provisions of the Principality of Asturias regarding taxes ceded by the State, approved by Legislative Decree 2/2014, of October 22

A. In general

Amount and maximum limit of the deduction

- a. **10 percent** of the **amounts paid** in the tax period for rent of the taxpayer's habitual residence, with a **maximum of 500 euros**, both in individual and joint taxation.
- b. **30** of the **paid in the tax period, with a maximum of 1,500** in the case of leasing of a primary residence by young people up to **of age, large families, single parent families and women victims** gender violence.

Clarifications :

- The conditions necessary for the consideration of **a large family** and its classification by **categories** will be determined in accordance with the provisions of Law 40/2003, of November 18, on the Protection of Large Families.
- For the purposes of this deduction, the following are considered **members of single-parent families**, under the terms provided in article 12 of the Consolidated Text, to taxpayers who have dependent children, provided that they do not live with any other person other than the aforementioned children, unless they are ascendants who generate the right to the application of the [minimum for ascendants](#) established in article 59 of the Law of IRPFABBR.

Requirements and other conditions for the application of the deduction

- It must be a rental of **habitual residence**

- **That the sum of the general and savings tax bases**, boxes **[0435]** and **[0460]** of the declaration, **does not exceed** the following amounts:

- **35,000 euros** in individual taxation.

- **45,000 euros** in joint taxation.

- The deduction will be made by the **holder or holders** of the lease contract.

In the case of marriage, whatever the marital economic regime, only the amounts paid by spouse **who signed the lease contract** will be deductible and, consequently , the amounts paid by the spouse who does not appear in the contract do not give the right to said deduction because he or she is not the tenant. See in this regard the Supreme Court Judgment No. 220/2009, of April 3 (Civil Division), issued in cassation appeal No. 1200/2004 (ROJ : STS 2464/2009).

- When **two or more taxpayers are entitled** to apply this deduction in respect of the same assets for the same tax period, **the maximum amount of the deduction will be prorated among them in equal parts**, the tax benefit being applied only in the declaration of those who meet the conditions established to be beneficiaries of the same.

B. By taxpayers residing in municipalities at risk of depopulation or in demographic crisis

Amount and maximum limit of the deduction

He **30 percent** of the **amounts paid** in the tax period in the case of rental of a main residence by taxpayers with habitual residence **in municipalities at risk of depopulation or in demographic crisis**, **with a limit of 1,500 euros**, both in individual and joint taxation.

Requirements and other conditions for the application of the deduction

- They will be considered **councils at risk of depopulation or in demographic crisis** Those classified as such according to the provisions of Decree 83/2025, of June 23, which establishes the demographic zoning and regulates the Synthetic Indicator of Demographic State of the Principality of Asturias.

You can consult the list of such councils in the link indicated at the end of this deduction.

- **That the sum of the general and savings tax bases**, boxes **[0435]** and **[0460]** of the declaration, **does not exceed** the following amounts:

- **35,000 euros** in individual taxation.

- **45,000 euros** in joint taxation.

- When two or more taxpayers are entitled to apply this deduction for the same assets for the same tax period, the maximum amount of the deduction **will be prorated among them in equal parts** , with the tax benefit being applied only to the declaration of those who meet the conditions established to be beneficiaries of the same.

Important: Once the information necessary for its calculation has been entered by the taxpayers entitled to the deduction, it will be automatically transferred to the section "Additional information on the regional deduction for rental of Andalusia, Principality of Asturias, Balearic Islands, Canary Islands, Cantabria, Castilla-La Mancha, Castilla y León, Catalonia, Extremadura, Galicia, Madrid, Region of Murcia, La Rioja and Valencian Community" of Annex B.11 of the declaration.

[Municipalities at risk of depopulation or in demographic crisis \(314 KB - pdf \)](#)

For international adoption of minors

Regulations: Art. 9 Consolidated Text of the legal provisions of the Principality of Asturias regarding taxes ceded by the State, approved by Legislative Decree 2/2014, of October 22

Amount of deduction

1,500 euros for each adopted child in the tax period provided that the minor **lives** with the declarant and it is an **international adoption** .

Requirements for applying the deduction

- These must be cases of international **of** , in the terms established in Law 54/2007, of December 28, on International Adoption.
- The adoption will be deemed to have taken place in the tax year in which the **registration in the Spanish Civil Registry takes place** . When registration is not necessary **the tax period in which** corresponding judicial or administrative resolution occurs will be taken into account.
- **When there is more than one taxpayer entitled to apply the deduction** and they file an individual tax return, the deduction **will be prorated equally** in the return of each of them.

For multiple births or for two or more adoptions constituted on the same date

Regulations: Art. 10 Consolidated Text of the legal provisions of the Principality of Asturias regarding taxes ceded by the State, approved by Legislative Decree 2/2014, of October 22

Amount and requirements for applying the deduction

- **1,000 euros for each child born or adopted** in the tax period in which the birth or adoption takes place, provided that these two conditions are met:

- a. That the minor **lives** with the parent or adopter on the tax accrual date (normally, December 31).
- b. That **is a case of multiple births or two or more adoptions constituted on the same date**.
- The adoption will be deemed to have taken place in the tax year in which the **registration in the Spanish Civil Registry takes place**. When registration is not necessary, the tax period in which the corresponding judicial or administrative resolution is issued will be taken into account.
- In the **case of marriages or de facto unions** the deduction **will be prorated equally** in the declaration of each of them when they choose to file an individual declaration.

For large families

Regulations: Art. 11 of the Consolidated Text of the legal provisions of the Principality of Asturias regarding taxes ceded by the State, approved by Legislative Decree 2/2014, of October 22

Amount of deduction

Taxpayers who are part of a family unit that, on the tax accrual date (normally, December 31), holds the **large family title** issued by the competent authority in matters of social services will be entitled to deduct the amount that comes from the following:

- **1,000 euros**, when it concerns a large family of **general category**.
- **2,000 euros**, when it concerns a large family of **special category**.

For the purposes of this deduction, families that, on the date of accrual of the tax, consist of one or two ascendants with two children, whether or not they are common, are considered to be large families of the general category. In this case, only the taxpayer whose taxable base does not exceed 35,000 euros for individual taxation or 45,000 euros for joint taxation will be entitled to this deduction.

Requirements and other conditions for the application of the deduction

- The conditions necessary for consideration as a large family and its classification by categories will be determined in accordance with the provisions of Law 40/2003, of November 18, on the protection of large families (BOE of November 19).
- The deduction will only be applicable in the **cases of cohabitation** of the taxpayer with the rest of the family unit on the date the tax is due (normally, December 31).
- **When there is more than one taxpayer entitled** to apply the deduction on the tax accrual date (normally, December 31) and they file an individual tax return, the deduction **will be prorated equally** in the return of each of them, with the tax benefit being applied only to the return of those who meet the conditions established to be beneficiaries of the

same.

For these purposes, it should be noted that the determination of the number of persons entitled to apply the deduction is made without taking into consideration whether or not their tax bases are lower than those required to be able to apply it effectively.

For single-parent families

Regulations: Art. 12 Consolidated Text of the legal provisions of the Principality of Asturias regarding taxes ceded by the State, approved by Legislative Decree 2/2014, of October 22

Amount of deduction

500 euros for the taxpayer who has **descendants** under his/her care, provided that he/she does not live with any other person other than the aforementioned descendants, unless they are ascendants who generate the right to apply the minimum for ascendants.

Requirements and other conditions for the application of the deduction

- **Descendants** are considered for the purposes of applying this deduction:
 - a. Minor children , whether by relationship of paternity or adoption, provided **they live with the taxpayer and do not have annual income** , excluding exempt income, **greater than 8,000 euros** .
 - b. **children with disabilities** whether through parental or adoption relationships, **that they live with the taxpayer and do not have annual income, excluding** income, of more than .
 - c. The **descendants** referred to in sections a) and b) above who, without living with the taxpayer, **depend economically on him/her and are admitted to specialized centers** .

Descendants are considered to be persons linked to the taxpayer by reason of guardianship and foster care, in accordance with the terms provided for in the applicable civil legislation.

Please note that, as of September 3, 2021, the date of entry into force of Law 8/2021, of June 2, which reforms the civil and procedural legislation to support people with disabilities in the exercise of their legal capacity, **guardianship** is reduced to unemancipated minors not subject to parental authority or in a situation of abandonment, being abolished for emancipated minors and for adults, for whom guardianship and other measures to support their legal capacity are established.

Note: *In the case of cohabitation with descendants who are not considered as such for the purposes of the deduction, the right to the deduction will not be lost as long as the descendant's annual income, excluding exempt income, does not exceed 8,000 euros.*

- The **sum of the general tax base and savings, boxes [0435] and [0460] of the declaration, plus the amount of the annuities for exempt maintenance , not must be greater than 45,000 euros .**
- This deduction will not be applicable to cases of **shared custody .**
- When during the year there is an alteration in the family situation for any reason, for the purposes of applying the deduction, **it will be understood that there has been cohabitation when such situation has occurred for at least 183 days per year .**

In cases where separation, divorce or widowhood occurred during the year, only the days of cohabitation after the date on which this situation occurred will be taken into account for the calculation of cohabitation for the purposes of this deduction.

For foster care of minors

Regulations: Art. 13 Consolidated Text of the legal provisions of the Principality of Asturias regarding taxes ceded by the State, approved by Legislative Decree 2/2014, of October 22

Amount of deduction

- **500 euros for each minor** in foster care, provided that the minor lives with the minor **183 days** during the tax period.
- **250 euros for each minor** taken in as a foster child, if the period of cohabitation during the tax period was **greater than 90 and less than 183 days .**

Requirements and other conditions for the application of the deduction

- Emergency, temporary and permanent foster care, excluding those for pre-adoption purposes.

Accuracy : Please note that Law 26/2015, of July 28, which modifies the system of protection for children and adolescents (BOE of July 29) modified, with effect from August 18, 2015, article 173 bis of the Civil Code that regulates the modalities of foster care to currently establish as such emergency, temporary and permanent foster care. The aforementioned law also added a new article 176 bis regulating the delegation of guardianship for pre-adoption cohabitation.

- **When there is more than one taxpayer entitled to apply the deduction** and they file an individual tax return, deduction will be prorated equally in the return of each of them.

For certification of sustainable forest management

Regulations: Art. 14 Consolidated Text of the legal provisions of the Principality of Asturias regarding taxes ceded by the State, approved by Legislative Decree 2/2014, of October 22

Amount and maximum limit of the deduction

- **30 percent** of the amounts invested during the year to obtain certification of sustainable forest management granted by the Entity Requesting Regional Forest Certification of the Principality of Asturias or equivalent entity.
- The deduction will be applied in the year in which the certification of sustainable forest management is obtained and **maximum amount will be 1,000 euros per** .

Conditions and other requirements for the application of the deduction

- Taxpayers must be owners of forests located in the territory of the Autonomous Community and have obtained the aforementioned forest management certification.
- The basis for the deduction is the **amounts invested during the year in obtaining the certification of sustainable forest management** , including all costs associated with achieving the certification itself and excluding any subsidies that the owner of the property may have received for that purpose.
- **When there is more than one taxpayer entitled to apply deduction** in relation to the **same assets** and they file individual tax returns, deduction **will be prorated equally** in the return of each of them.

For the purposes of applying the apportionment of the deduction, **shall be understood as the same assets** as the mountains - defined in article 5 of the Law of the Principality of Asturias 3/2004, of November 23, on Mountains and Forest Management - that constitute an independent property or plot, with a cadastral reference that identifies it by delimiting its spatial scope, belonging to several owners pro indiviso or in co-ownership.

For expenses of descendants in centers from zero to three years

Regulations: Art. 14 bis Consolidated Text of the legal provisions of the Principality of Asturias regarding taxes ceded by the State, approved by Legislative Decree 2/2014, of October 22

A. In general

Amount and maximum limit of the deduction

- **15 percent** of the amounts paid in the tax period for expenses of descendants in centers from zero to three years of age.
- **The maximum amount of the deduction will be 500 euros per year for each descendant** who does not exceed the aforementioned age.

Clarifications :

- The maximum deduction limit established for each child must be applied individually to each of them.
- Regarding the justification of the amounts paid, this may be done through an invoice or any other legal or economic means permitted by law.

- The amount of the deduction **should be reduced**, for each descendant, in the amount corresponding to the **aid** received in the tax period from the Principality of Asturias associated with expenses generated by the care of children from zero to three years old.

Clarifications :

- The aid received during the tax period from the Principality of Asturias, associated with expenses generated by the care of children from zero to three years old, **reduce the amount of the deduction**, for each descendant, once the maximum deduction limit has been applied.
- **Tales aid** They are regulated by Resolution of June 26, 2025, of the Ministry of the Presidency, Demographic Challenge, Equality and Tourism, which approves the public call for aid to families with children up to twelve years of age for work-life balance. Information about them can be obtained at the following link:

[Support for families with children up to twelve years of age to reconcile work, personal and family life.](#)

Specific requirement for the application of the deduction

That the **sum of the general and savings tax bases**, boxes **[0435]** and **[0460]** of the declaration, **does not exceed** the following amounts:

- **26,000 euros** in individual taxation.
- **37,000 euros** in joint taxation.

B. For taxpayers with habitual residence in municipalities at risk of depopulation or in demographic crisis

Amount and maximum limit of the deduction

- **30 percent** of the amounts paid in the tax period for expenses of descendants in centers from zero to three years old.
- **The maximum amount of the deduction will be 1,000 euros per year for each descendant** who does not exceed the aforementioned age.

Clarifications :

- This increased percentage and limit will be applied depending on whether the municipality at risk of depopulation is the taxpayer's habitual residence in the fiscal year in which the deduction is applicable, regardless of whether said residence is subsequently discontinued.
- Regarding habitual residence, this will be determined based on the criteria defined in Article 9 of the Law of IRPFABBR, in relation to the council that grants the right to apply the tax benefit.
- In accordance with the above, the taxpayer must apply to the total amounts paid in the year for each child, the percentage and maximum limit of the deduction corresponding to the place in which, according to the criteria defined in article 9 of the Law of IRPFABBR, is considered to have been their tax residence during the year. Thus, if by applying the aforementioned criteria, during the year the taxpayer has resided in the municipality at risk of depopulation, the increased deduction of 30% will be applied with a limit of 1,000 euros for each descendant who is not older than 3 years of age. Otherwise, that is, if the taxpayer has had his habitual residence in another location in the Principality of Asturias that is not considered a municipality at risk of depopulation, the percentage of 15% will be applied with a limit of 500 euros.

Note: will be considered **councils at risk of depopulation or in demographic crisis** Those classified as such according to the provisions of Decree 83/2025, of June 23, which establishes the demographic zoning and regulates the Synthetic Indicator of Demographic State of the Principality of Asturias.

You can consult the list of such councils in the link indicated at the end of this deduction.

- The amount of the deduction **must be reduced** , for each descendant, by the amount corresponding to the aid received in the tax period from the Principality of Asturias associated with the expenses generated by the care of children from zero to three years of age.

Specific requirement for the application of the deduction

That the **sum of the general and savings tax bases**, boxes **[0435]** and **[0460]** of the declaration, **does not exceed** the following amounts:

- **35,000 euros** in individual taxation.
- **45,000 euros** in joint taxation.

Other common requirements and conditions for applying the deduction

- That the parents, adopters, or guardians **live** with the minor.

This deduction will also be applicable in the cases of **foster care** .

Clarifications :

- To determine compliance with the **cohabitation** requirement, this must be determined on the **tax accrual date** .
- In the case of joint custody, both parents may apply the deduction as long as they can prove that they incurred the expense, even if they do not actually live together at the accrual date.
- When there is **more than one taxpayer entitled** to apply the deduction, the amount of the deduction be prorated equally in the declaration of each of them.

Whenever both parents or guardians live with the minor, the amount of the deduction will be prorated between them , even if only one is entitled to apply it because the other has a taxable income greater than 35,000 euros.
- **Specialty: tax period in which the minor turns three years old.**

The deduction (15 or 30 percent) and the limit on it (500 euros or 1,000 euros) in the tax period in which the minor turns three years old will be calculated in a **proportional manner to the number of months** in which the requirements indicated in the following section are met.

Clarifications :

- To determine the number of months in which the requirements are met **the month in which the child turns three years old must be counted** .
- If the taxpayer's death occurred in the year **and the descendant had turned three years old before the same** , the apportionment of the deduction based on the number of months in which the child is under 3 years old will be made according to the proportion that the months in which this circumstance occurs represent with respect to the months of duration of the tax period (from January 1 to the date of death), including the month of the taxpayer's death.
- Likewise, the deduction will be applicable in the event of **death of the descendant prior to the accrual of tax** .

Incompatibility

This deduction is **incompatible** with the application of the regional deduction "For the care of descendants or adopted children up to 25 years of age" provided for in article 14 duodecies of the consolidated text.

The incompatibility between both deductions must be determined by the taxpayer and will be effective with respect to the same descendants.

[Municipalities at risk of depopulation or in demographic crisis \(314 KB - pdf \)](#)

For acquisition of textbooks and school supplies

Regulations: Art. 14 ter Consolidated Text of the legal provisions of the Principality of Asturias regarding taxes ceded by the State, approved by Legislative Decree 2/2014, of October 22

Amount and maximum limits of the deduction

- **100 percent** of the amounts allocated by the taxpayer to the following purposes:
 - a. To the acquisition of **textbooks** for each **descendant** , which have been published for Primary Education and Compulsory Secondary Education.
 - b. To the acquisition of **school supplies** for every **descendant** for Primary Education or Compulsory Secondary Education.

This deduction will also be applicable in the cases of **guardianship and foster care** .

school supplies shall mean the set of means and resources that facilitate teaching and learning, intended to be used by students for the development and application of the content determined by the curriculum of the general regime teachings established by the academic regulations, as well as the equipment and accessories that the Management and/or the School Council of the educational center has approved for the educational stage of reference.

As regards the justification of the amounts paid, this may be done by means of an invoice or any other means of legal or economic transactions permitted by law.

The deduction may be applied by those taxpayers who incur expenses of this nature **with respect to descendants who do not live with the same** .

- **The amount of the deduction for each descendant cannot exceed the limits indicated below** , based on the amount resulting from the sum of the general tax base and the savings tax base, boxes **[0435]** and **[0460]** of the declaration.

a. In individual statements:

(General tax base + Savings tax base)	Limit per descendant
Up to 6,500.00 euros	50,00 euros
Between 6,500.01 and 10,000.00 euros	37.50 euros
Between 10,000.01 and 26,000.00 euros	25,00 euros

b. In joint statements:

(General tax base + Savings tax base)	Limit per descendant
Up to 12,000.00 euros	100,00 euros
Between 12,000.01 and 20,000.00 euros	75,00 euros
Between 20,000.01 and 37,000.00 euros	50,00 euros

- In the case of taxpayers who are part of a **family unit** that, on the date of accrual of the tax, holds the **large family title** issued by the competent authority in matters of social services, the **maximum limit of the deduction will be** :
 - **150 euros** in the case of a joint declaration.
 - **75 euros** when you choose to file an individual return.

The maximum amounts of 150 euros and 75 euros refer to each of the children who give rise to the right to the deduction.

Requirements and other conditions for the application of the deduction

- That the **sum of the general and savings tax bases**, boxes **[0435]** and **[0460]** of the declaration, **does not exceed** the following amounts:
 - **26,000 euros** in individual taxation.
 - **37,000 euros** in joint taxation.

The maximum deduction limits established for each descendant **are applied individually for each of them** , and cannot be applied globally to the group of descendants for whom the expenses have been paid.

- The deduction must be **reduced** , for each descendant, by the amount corresponding to the **scholarships and aid received** in the tax period from the Principality of Asturias or any other Public Administration **that covers all or part of the expenses for the acquisition of textbooks and school supplies** .

The reduction must also be made individually for each child on the deduction resulting from applying the maximum deduction limit, and it is not admissible to do so globally.

- The deduction will correspond to the ascendant who **has paid the amounts destined** to the acquisition of textbooks and school supplies. When there is more than one taxpayer entitled to apply the tax benefit, the amount of the deduction (but not the maximum limit) **will be prorated equally** in the declaration of each of them.
- The **documentary accreditation** of the acquisition of textbooks and school supplies may be carried out by **invoice or any other means** of legal or economic traffic **admitted by law** .

Due to the birth or adoption of second and subsequent children in municipalities at risk of depopulation or in demographic crisis

Regulations: Art. 14 quater Consolidated Text of the legal provisions of the Principality of Asturias regarding taxes ceded by the State, approved by Legislative Decree 2/2014, of October 22

Amount and requirements for applying the deduction

300 euros for each child born or adopted in the tax period provided that:

- It must be the **second child and subsequent ones**.
- The minor **lives** with the **declarant** on the date the tax is due.

However, in the event of the death of the minor prior to the accrual date, the deduction may be applied by the parents if they lived with them on the date of death.

- The declarant has **their usual residence in municipalities at risk of depopulation or in demographic crisis**.

Note: *Councils at risk of depopulation or in demographic crisis will be those classified as such according to the provisions of Decree 83/2025, of June 23, which establishes the demographic zoning and regulates the Synthetic Indicator of Demographic State of the Principality of Asturias.*

You can consult the list of such councils in the link indicated at the end of this deduction.

Clarifications :

- The habitual residence will be determined based on the criteria defined in Article 9 of the Law of IRPFABBR in relation to the council that grants the right to apply the tax benefit. The aforementioned criteria will apply to habitual residence in the municipality at risk of depopulation in the year in which the deduction is applicable, regardless of whether said residence is subsequently not maintained.
- The deduction will apply to cases in which the birth or adoption occurs after the person begins residing in the municipality.

Other conditions for the application of the deduction

- **deduction will only be applicable in cases** the taxpayer lives with the rest of the family unit.

Consequently, members who, although part of the family unit **do not live with the minor** on the accrual date, **cannot apply the deduction**.

- The **cohabitation** will be understood to refer to the **tax accrual date** (normally, December 31).

Clarifications :

- In the event of the death of one of the parents during the fiscal year after the birth or adoption of the child, provided they lived together, the deduction may be applied in the deceased taxpayer's tax return, since the cohabitation requirement is met on the tax accrual date (date of death). However, in this case, if the other parent is also entitled to the deduction, its amount will be prorated equally in each parent's tax return.
- In the case of births or adoptions of children together, the deduction will be prorated in all cases for individual tax purposes, even if one of the parents cannot apply it because they have a taxable income exceeding €35,000, as indicated below.
- When there is more than one taxpayer entitled to apply the deduction and they file an individual tax return, the amount of the deduction will be prorated equally in the return of each of them, applying to those who meet the requirements to apply the tax benefit.
- The deduction will be prorated in the event that one of the parents files an individual return and the other a joint return with the minor children, in the case of de facto couples when both live with the minor and in the case of separated or divorced parents with shared custody of the children.
- That the sum of the **general and savings tax bases**, boxes **[0435]** and **[0460]** of the declaration, does not exceed the following amounts:
 - **35,000 euros** in individual taxation.
 - **45,000 euros** in joint taxation.

[Municipalities at risk of depopulation or in demographic crisis \(314 KB - pdf \)](#)

For taxpayers who establish themselves as self-employed in municipalities at risk of depopulation or in demographic crisis

Regulations: Art. 14 quinquies Consolidated Text of the legal provisions of the Principality of Asturias regarding taxes ceded by the State, approved by Legislative Decree 2/2014, of October 22

Amount of deduction

- **1,000 euros** per taxpayer.
- In the case of **joint taxation**, if more than one taxpayer in the family unit meets the requirements for applying the deduction, **the amount of the deduction will be the result of multiplying the deduction of 1,000 euros by the number of taxpayers entitled to the deduction.**

Requirements for applying the deduction

- a. That the taxpayer has his **habitual residence in councils at risk of depopulation or in demographic crisis.**

Note: The habitual residence will be determined based on the criteria defined in Article 9 of the Law of IRPFABBR in relation to the council at risk of depopulation that entitles it to the application of the tax benefit. The aforementioned criteria will apply to habitual residence in a municipality in the year in which the deduction is applicable, regardless of whether said residence is subsequently not maintained.

Note: Councils at risk of depopulation or in demographic crisis will be those classified as such according to the provisions of Decree 83/2025, of June 23, which establishes the demographic zoning and regulates the Synthetic Indicator of Demographic State of the Principality of Asturias.

You can consult the list of such councils in the link indicated at the end of this deduction.

- b. That **begin the exercise of an activity in the tax period** in the Principality of Asturias as **self-employed or freelance worker.**

For these purposes, **start of activity** shall be understood as the date of registration in the special Social Security regime or in the corresponding social security mutual fund.

- c. That **maintain the status of high** for a minimum period of one year, unless death occurs within that period
- d. That **the sum of the general and savings tax bases**, boxes **[0435]** and **[0460]** of the declaration, **does not exceed** the following amounts:

- **35,000 euros** in individual taxation .
- **45,000 euros** in joint taxation .

Other conditions for the application of the deduction

- Self-employed collaborators and partners in capital companies will not be considered self-employed workers, regardless of their status as registered with the special Social Security regime or the corresponding social security mutual fund.

The concept of self-employed for the purposes of the deduction coincides with that provided for in article 1 of Law 20/2007, of July 11, of the Statute of Self-Employment, with the only exceptions being self-employed collaborators and partners of capital companies.

- Those who have ceased the same activity in the six months immediately prior to the start date of the activity that serves as the basis for the deduction will not be able to benefit from this deduction.

For these purposes, the date of cessation of activity shall be understood as the date of discharge from the special Social Security regime or, where applicable, from the corresponding mutual fund.

Remember : *This deduction is personal, so that if the requirements are met by more than one member of the unit, in the case of a joint declaration the amount of the deduction will be multiplied by the number of members of the unit entitled to apply the deduction.*

[Municipalities at risk of depopulation or in demographic crisis \(314 KB - pdf \)](#)

For public transport expenses for residents in municipalities at risk of depopulation or in demographic crisis

Regulations: Art. 14 sexies Consolidated Text of the legal provisions of the Principality of Asturias regarding taxes ceded by the State, approved by Legislative Decree 2/2014, of October 22

Amount and maximum limit of the deduction

A. In general

- **100 percent of the amount of expenses** incurred by the taxpayer to acquire personal and nominal public transport passes.
- The **maximum deduction limit will be 100 euros** .

This is a maximum amount per taxpayer, so when a joint declaration is chosen, this limit will be multiplied by the number of members entitled to the deduction.

- In the case of joint taxation, if more than one taxpayer in the family unit meets the requirements for applying deduction **of up to 100 euros, the amount of the deduction will be the result of multiplying the deduction by the number of taxpayers entitled to the deduction, always within the limit of the actual expenses incurred** .

B. Additional increase for descendants

- **10 percent of the amount of expenses** incurred by the taxpayer to acquire personal and nominal public transport passes **for each descendant or adopted child** who meets the following conditions:
 - a. That generates the right to the application of the minimum for descendants.
 - b. That **pursue high school, vocational training or university studies ## outside of the municipality at risk of depopulation**.
- The maximum deduction limit will be **300 per descendant**, for individual and joint returns.

Note: *This deduction will be applied in the tax period in which the expense is incurred, regardless of the validity period of the purchased subscription.*

Requirements and other conditions for the application of the deduction

- That the taxpayer has their habitual residence **in councils at risk of depopulation or in demographic crisis**.

Note: The habitual residence will be determined based on the criteria defined in Article 9 of the Law of IRPFABBR in relation to the council that grants the right to apply the tax benefit. The aforementioned criteria will apply to residence in the year in which the deduction is applicable, regardless of whether said residence is subsequently not maintained.

Note: *Councils at risk of depopulation or in demographic crisis will be those classified as such according to the provisions of Decree 83/2025, of June 23, which establishes the demographic zoning and regulates the Synthetic Indicator of Demographic State of the Principality of Asturias.*

You can consult the list of such councils in the link indicated at the end of this deduction.

- That the sum of the general and savings tax bases, boxes **[0435]** and **[0460]** of the declaration, does not exceed the following amounts:
 - **35,000 euros** in individual taxation.
 - **45,000 euros** in joint taxation.
- Documentary evidence of expenses that generate the right to deduction must be carried out **by invoice or any other means** of legal or economic traffic **admitted by law** .

- When applying the increase in this deduction for descendants, **following additional requirements must be taken into account**
 - a. When the descendant lives with more than one taxpayer **with whom he or she has the same degree of kinship** , the amount of the deduction **will be prorated among them in equal parts** and the deduction will be applied to the declaration of those who meet the established requirements.

Given that the only criterion for prorating the deduction is cohabitation, if the descendant lives with more than one taxpayer with the same degree of kinship, it must be prorated among them regardless of whether the ascendants can actually apply the deduction based on the amounts of their taxable bases, because they live in another Autonomous Community or whether they file a tax return for the IRPFABBR.
 - b. When the descendant lives with more than one taxpayer **with whom they have a different degree of kinship** , only those with the closest degree be able to practice the deduction.

[Municipalities at risk of depopulation or in demographic crisis \(314 KB - pdf \)](#)

For training expenses incurred by taxpayers who carry out specially qualified work, directly and mainly related to research and development, scientific or technical activities.

Regulations: Art. 14 septies Consolidated Text of the legal provisions of the Principality of Asturias regarding taxes ceded by the State, approved by Legislative Decree 2/2014, of October 22

Amount and maximum limit of the deduction

- **## 100 percent** of the amount of training expenses incurred by the taxpayer for the development of specially qualified work, directly and mainly related to research and development activities, scientific or of a technical nature .
- The **maximum limit** applicable deduction is **2,000 euros** .

Requirements for applying the deduction

- **no more than three years have passed** the taxpayer completed his/her academic training.
- That the taxpayer has his/her **habitual residence** in the Principality of Asturias and maintains it for at least three years.
- That, if the activity is carried out on behalf of , **there is an employment contract** .

- That, if the activity is carried out on **self-employed** , the taxpayer must **be registered** in the special Social Security regime or in the corresponding social security mutual fund.
- This deduction will be applied **only once, for all expenses incurred by taxpayers during training , in the tax period in which entry into the labor market occurs .**

incorporation into the labor market will be understood as:

- a) In the case of **start of activities as an employee** , the date of signing of the employment contract.
- b) In the case of **starting self-employed activities** , the date of registration in the special Social Security regime or in the corresponding social security mutual fund.

In this last case, the active status must be maintained for **minimum period of one year**, death occurs within this period.

Other conditions for the application of the deduction

For the purposes of this deduction, the following will be considered as **specially qualified jobs** those performed by workers with a professional category included in Contribution Group 1 of the General Social Security Regime, in accordance with the provisions of the regulations in force for this purpose, directly and mainly related to the following activities:

a) Research and development activities

These activities include:

1. “**Basic research**” or original and planned research that seeks to discover new knowledge and a better understanding in the scientific or technological field, unrelated to commercial or industrial purposes.
2. “ **applied research** ” or the original and planned inquiry that pursues the acquisition of new knowledge with the purpose of using it in the development of new products, processes or services, or in the significant improvement of existing ones.
3. “**Experimental development**” or the materialization of the results of applied research in a plan, scheme or design of new products, processes or services, or their significant improvement, as well as the creation of non-marketable prototypes and initial demonstration projects or pilot projects, provided that they cannot be converted or used for industrial applications or for commercial exploitation.
4. The concept of **advanced** “software”, understood as that which involves the implementation of innovative solutions. Routine or usual activities related to software are not included for these purposes. In any case, this assumption must have a favorable report from the bodies of the Administration of the Principality of Asturias with jurisdiction in this area.

b) Scientific and technical activities

These activities include:

1. **“Technological innovation”** understood as that activity whose result is a technological advance in the **obtaining of new products or production processes or substantial improvements of existing ones** .

New products or processes are considered to be those whose characteristics or applications are substantially different from those that existed previously, from a technological point of view.

This activity will include the materialization of new products or processes in a plan, scheme or design, as well as the preparation of feasibility studies and the creation of prototypes and initial demonstration projects or pilot projects, including those that can be converted or used for industrial applications or for commercial exploitation.

Technological diagnostic activities aimed at identifying, defining and guiding advanced technological solutions are also included.

2. Activities related to **projects within the scope of sustainable development and environmental protection and improvement** that have the following as their objective:

- Waste minimization, reuse and recovery.
- Mobility and sustainable transport.
- The environmental regeneration of natural spaces as a result of the implementation of compensatory measures or other types of voluntary actions.
- Minimizing water consumption and its purification.
- The use of renewable energy and energy efficiency.

3. Activities that are provided to entities that are considered **“innovative companies”** for meeting the requirements established in community regulations.

4. The activities provided to entities that meet the **purpose of business promotion and reinforcement of productive activity** .

Companies that implement relevant business projects involving the development of new activities, products or markets, the expansion or consolidation of existing ones or the creation of stable jobs will be deemed to fulfil this purpose.

For these purposes, the entity for which the worker provides services must justify compliance with the purpose of business promotion and reinforcement of the productive activity resulting from its activity.

5. Activities that are provided for entities that are in the initial stage of development of a new business project or in its development phase, provided that they are **microenterprises and small and medium-sized companies** with high growth potential.

Incompatibility

This deduction is **incompatible** with the application of the regional deduction "For taxpayers who move their tax domicile to the Principality of Asturias for work reasons" for the development of especially qualified work, directly and mainly related to research and development activities, scientific or of a technical nature, provided for in article 14 octies of the consolidated text.

Such incompatibility must be determined by taxpayer, not by declaration. In the case of a joint declaration, if the deductions are generated by different taxpayers, both may be applicable.

For taxpayers who move their tax domicile to the Principality of Asturias for work reasons

Regulations: Art. 14 octies Consolidated text of the legal provisions of the Principality of Asturias regarding taxes transferred by the State, approved by Legislative Decree 2/2014, of October 22

Amount and limit of the deduction

- **15 per 100** of the expenses generated for the taxpayer as a result of the transfer of their tax domicile to the Principality of Asturias for work reasons.
- Maximum deduction limit:
 - a. In general: **1,000 euros** .
 - b. In the event that the taxpayer carries out specially qualified work directly and mainly related to research and development, scientific or technical activities: **2,000 euros** .

In the case of joint taxation, the limit of the deduction will be respectively 1,000 or 2,000 euros for each taxpayer who is entitled to its application.

Specific requirements for the application of the deduction

- That the taxpayer **has not had his habitual residence** in the Principality of Asturias during the **four years prior to the date of the transfer** for work reasons.
- That the taxpayer establishes his habitual residence in the Principality of Asturias and maintains it **for at least three additional years** after the move itself.
- That, in the case of employed work, there is an **employment contract** .
- That, in the case of self-employed work, the taxpayer is **registered** in the special regime of Social Security or in the corresponding social security mutual fund.

Temporal scope of application of the deduction

This deduction **will be applied in the tax period** in which the change of address for work reasons occurs and **during the three subsequent fiscal years** .

For the deduction to be applicable in subsequent years, it is required that specially qualified work continues to be carried out (whether self-employed or employed).

Other conditions for the application of the deduction

• Expenses generated as a result of moving home

For the purposes of this deduction, the following will be considered expenses generated as a result of moving address:

- a. Travel and moving expenses necessary for the establishment of the taxpayer and members of his/her family unit in the Principality of Asturias.
- b. Expenses arising from the schooling in the Principality of Asturias of the taxpayer's descendants.
- c. Expenses for the acquisition or rental of the taxpayer's habitual residence in the Principality of Asturias, including for these purposes the expenses arising from the contracting of services or supplies linked to it.

• Specially skilled jobs

For the purposes of this deduction, the following will be considered as specially qualified jobs **those performed by workers with a professional category** included in Contribution Group 1 of the General Social Security Regime, in accordance with the provisions of the regulations in force for this purpose, **related, directly and mainly, to the following activities:**

a) Research and development activities , comprising:

1. **“Basic research”** or original and planned research that seeks to discover new knowledge and a better understanding in the scientific or technological field, unrelated to commercial or industrial purposes.
2. **“Applied research”** is original and planned research that seeks to obtain new knowledge with the purpose of using it to develop new products, processes or services, or to significantly improve existing ones.
3. **“Experimental development”** or the materialization of the results of applied research in a plan, scheme or design of new products, processes or services, or their significant improvement, as well as the creation of non-marketable prototypes and initial demonstration projects or pilot projects, provided that they cannot be converted or used for industrial applications or for commercial exploitation.
4. The concept of **advanced** “software”, understood as that which involves the implementation of innovative solutions. Routine or usual activities related to software are not included for these purposes. In any case, this assumption must have a favorable report from the bodies of the Administration of the Principality of Asturias with jurisdiction in this area.

b) Scientific and technical activities , including:

1. technological innovation” means an activity that results in a technological advance in the **obtaining of new products or production processes or substantial improvements to existing** .

New products or processes are considered to be those whose characteristics or applications are substantially different from those that existed previously, from a technological point of view.

This activity will include the materialization of new products or processes in a plan, scheme or design, as well as the preparation of feasibility studies and the creation of prototypes and initial demonstration projects or pilot projects, including those that can be converted or used for industrial applications or for commercial exploitation.

Technological diagnostic activities aimed at identifying, defining and guiding advanced technological solutions are also included.

2. Activities related to **projects within the scope of sustainable development and environmental protection and improvement** that have the following as their objective:
 - Waste minimization, reuse and recovery.
 - Mobility and sustainable transport.
 - The environmental regeneration of natural spaces as a result of the implementation of compensatory measures or other types of voluntary actions.
 - Minimizing water consumption and its purification.
 - The use of renewable energy and energy efficiency.
3. The activities **that are provided for entities that are considered “innovative companies”** for meeting the requirements established in community regulations.
4. The activities **that are provided to entities that meet the purpose of business promotion and reinforcement of productive activity** .

Companies that implement relevant business projects involving the development of new activities, products or markets, the expansion or consolidation of existing ones or the creation of stable jobs will be deemed to fulfil this purpose.

For these purposes, the entity for which the worker provides services must justify compliance with the purpose of business promotion and reinforcement of the productive activity resulting from its activity.

5. The activities that are **provided for entities** that are in the initial stage of development of a new business project or in its development phase, provided that they are **micro-enterprises and small and medium-sized companies** with high growth potential.

Incompatibility

For workers who carry out specially qualified work, directly and mainly related to research and development, scientific or technical activities, this deduction will be incompatible with the deduction "For training expenses incurred by taxpayers who carry out specially qualified work, , directly and mainly related to research and development activities, scientific or technical in nature" provided for in article 14 septies of the consolidated text.

Such incompatibility must be determined by each taxpayer.

For the acquisition or rehabilitation of habitual housing for certain groups

Regulations: Art. 14 decies Consolidated Text of the legal provisions of the Principality of Asturias regarding taxes ceded by the State, approved by Legislative Decree 2/2014, of October 22

Application assumptions

A. Acquisition or rehabilitation of a primary residence in municipalities at risk of depopulation or in demographic crisis

Amount of deduction

- In general, the **5 percent** of the amounts paid during the year by the taxpayer for the acquisition or renovation of a dwelling located in **councils at risk of depopulation or in demographic crisis** of the Principality of Asturias.
- The above percentage is raised to **10 per 100** when, in addition, the acquisition or rehabilitation is carried out by taxpayers in which **any of the following circumstances occur** :

- Who are **of age equal to or less than 35 years on the date of tax accrual**.
- That they are members of **large families**.

For the purposes of this deduction, taxpayers who are part of a family unit that, on the date of accrual of the tax, holds the title of large family issued by the competent authority in matters of social services, are considered members of large families.

- That they are members of **single-parent families** .

For the purposes of this deduction, single-parent families, as defined in Article 12, are considered to be taxpayers who have dependent children, provided they do not live with any other person unrelated to said children, unless they are ascendants who give rise to the right to apply the minimum allowance for ascendants established in Article 59 of the Law. IRPFABBR.

Requirements for the application of assumption A

- That the property to be acquired or renovated is located in **councils at risk of depopulation or in demographic crisis** sites in the Principality of Asturias.

Attention : *Councils at risk of depopulation or in demographic crisis will be those classified as such according to the provisions of Decree 83/2025, of June 23, which establishes the demographic zoning and regulates the Synthetic Indicator of Demographic State of the Principality of Asturias.*

You can consult the list of such councils in the link indicated at the end of this deduction.

- That the property that is acquired or rehabilitated will constitute the **main residence** of the taxpayer and that the **tax domicile is maintained** in the council at risk of depopulation or in demographic crisis **for at least three years**.

Clarifications :

- The deduction may be applied in the year in which the home is acquired or renovated, even if it is not the taxpayer's habitual residence in that year, provided that it will be used as the taxpayer's habitual residence within twelve months of its acquisition and that it will not be used for any other purpose until that time.

- In general, in order to apply the deduction, it is required that the tax domicile be maintained in the same council at risk of depopulation or in demographic crisis, except in cases of death of the taxpayer. In the latter case (death) the deduction is applicable in the previous years (if applicable) and also in the case of death.

- Regarding the concept of habitual residence, please note that the concept of habitual residence established by state regulations of IRPFABBR valid as of December 31, 2012 is discussed in the section "General conditions and requirements" of the heading "Deduction for investment in main residence. "Transitional regime" of Chapter 16 of Part 1 of this Manual.

B. Acquisition or rehabilitation of habitual housing in the rest of the municipalities

Amount of deduction

He **5 percent** of the amounts paid during the year for the acquisition or rehabilitation of housing **not located** in municipalities at risk of depopulation or experiencing a demographic crisis in the Principality of Asturias, provided that **the following 2 circumstances occur**:

- That taxpayers are 35 years **age or younger on** tax accrual date.
- That the **value** of the homes does not exceed **250,000 euros** .

Requirements common to both cases, A and B

- That **the sum of the general and savings tax bases** , boxes **[0435]** and **[0460]** of the declaration, **does not exceed** the following amounts:
 - **35,000 euros** in individual taxation .

- **45,000 euros** in joint taxation .

- The **documentary evidence** of the expenses that generate the right to deduction must be made by means of an invoice or any other means of legal or economic transaction admitted by law.

Deduction base

- The basis for the deduction, in both cases, is the amount invested during the fiscal year in the acquisition or renovation of the home, including the amounts used to repay mortgage loans.

In the case of external financing, the deduction will be applied as the principal is repaid, provided that all the requirements for applying the deduction are met.

Regional regulations also allow the consideration of the **interest** paid as an expense for the period, as well as, in general, any type of expense associated with the acquisition of the property.

Maximum deduction base

- The maximum base for this deduction will be **10,000 euros**.

In cases of joint declaration the maximum base for this deduction cannot exceed 10,000 euros.

- When two or more taxpayers are entitled to apply this deduction for the same assets for the same tax period, **the maximum base of the deduction will be prorated among them** in equal parts, with the tax benefit being applied only to the declaration of those who meet the conditions established to be beneficiaries thereof.

[Municipalities at risk of depopulation or in demographic crisis \(314 KB - pdf \)](#)

For the acquisition of electric vehicles

Regulations: Art. 14 undecies Consolidated Text of the legal provisions of the Principality of Asturias regarding taxes ceded by the State, approved by Legislative Decree 2/2014, of October 22

Time scope: Initially limited to the 2022 and 2023 financial years, the application of this deduction has been extended to the 2024 and 2025 financial years.

Amount of deduction

15 percent of the amounts paid in the tax period for the **acquisition** of a **new or zero-kilometer electric vehicle** , provided that the requirements and conditions indicated below are met.

Requirements for applying the deduction

- Each taxpayer will have the right to apply the deduction **for a single vehicle** .
- This must involve the purchase of a new electric vehicle or **zero** kilometer vehicle belonging to the "plug-in" and fuel cell categories.

For these purposes **category of “plug-in” and fuel cell** described in Annex I, Incentive Program 1 of Royal Decree 266/2021, of April 13, which approves the direct granting of aid to the autonomous communities and the cities of Ceuta and Melilla for the execution of incentive programs linked to electric mobility (MOVES III) within the framework of the Recovery, Transformation and Resilience Plan of the Spanish Economy.

Accuracy :

In accordance with the aforementioned section 1 of this Annex I, the **“plug-in” electric and fuel cell vehicles** may be those indicated below, provided that they meet the remaining requirements detailed in the aforementioned Annex:

- a) M1 passenger cars: Motor vehicles with at least four wheels designed and manufactured for the transport of passengers, which have, in addition to the driver's seat, a maximum of eight seats.
- b) Vans or light trucks N1: Motor vehicles designed and manufactured primarily for the transport of goods and whose maximum technically permissible laden mass (MMTA) does not exceed 3.5 tonnes.
- c) Light quadricycles L6e: Light quadricycles with an unladen mass of less than or equal to 350 kg , not including the mass of the batteries, whose maximum construction speed is less than or equal to 45 km/h , and a maximum power of less than or equal to 4 kW .
- d) Heavy quadricycles L7e: Four-wheeled vehicles, with a mass in running order (not including the weight of batteries) less than or equal to 450 kg in the case of passenger transport and 600 kg in the case of freight transport, and which cannot be classified as light quadricycles.
- e) Motorcycles L3e, L4e, L5e: Vehicles with two wheels, or with three symmetrical or asymmetrical wheels with respect to the longitudinal central axis of the vehicle, of more than 50 cm³ or speed greater than 50 km/h and whose gross vehicle weight does not exceed one tonne.

- That vehicle **is not affected by the development of economic activities** by the purchaser.

If the vehicle is acquired by several people carrying out an economic activity, only one of them will NOT be eligible to apply the deduction, regardless of whether this activity is carried out by only one of the purchasers or by a third party.

- The taxpayer must have the corresponding **sales contract**.

The deduction will only apply to the taxpayer listed in the contract.

In the case of the sale of vehicles under the regime of **joint property** , unless the buyer is clearly identified in the contract, the deduction **may be prorated** equally by both spouses even when the invoice is issued in the name of only one of them.

The apportionment of the deduction in cases of purchase and sale of vehicles under a joint property regime is **optional** for the taxpayer, not mandatory.

Base and maximum base of the deduction

- The **basis for the deduction** consists of the **amounts paid in the tax period for the acquisition** of the aforementioned vehicles, reduced, where applicable, by the amount of public aid received by the taxpayer for the acquisition of the vehicle.

In cases where amounts are paid in more than one year, the deduction will apply in all years in which amounts are paid, regardless of the year of acquisition.

- The **maximum base** of this deduction will be **50,000 euros per vehicle**, regardless of whether individual or joint taxation is chosen.

If the vehicle is purchased by more than one taxpayer, the maximum deduction base will be 50,000 euros for all purchasers, so that the deduction base for a single vehicle does not exceed that amount.

- The **maximum base of the deduction will be prorated**, where applicable, among the purchasers.

For the care of descendants or adoptees up to 25 years of age

Regulations: Art. 14 duodecies Consolidated Text of the legal provisions of the Principality of Asturias regarding taxes ceded by the State, approved by Legislative Decree 2/2014, of October 22

Amount of deduction

600 euros for each descendant up to 25 years old that generates rights to the application of the minimum for descendants regulated in article 58 of the Law of IRPFABBR.

The deduction will be equally applicable until the descendant reaches 26 years of age, even if it does not generate the right to the application of the minimum for descendants, as long as they meet the remaining requirements defined in the aforementioned article 58.

The deduction in the tax period in which the descendant turns 26 years old will be calculated **proportionally to the number of months** in which the requirements provided for in this article are met.

In this case, for the purposes of calculating the number of months in which the requirements are met, only the month prior to the month in which the person reaches the age of 26 will be counted.

Requirements and other conditions for the application of the deduction

- That **the sum of the general and savings tax bases**, boxes **[0435]** and **[0460]** of the declaration, **does not exceed** the following amounts:
 - **35,000 euros** in individual taxation.
 - **45,000 euros** in joint taxation.
- That the parents, adopters, or guardians **live** with the descendant.

Compliance with the **cohabitation requirement** must be determined on the **tax accrual date** .

- When there is **more than one taxpayer entitled to apply the tax benefit** , the amount of the deduction will be prorated equally in the declaration of each of them, applying only to those who meet the conditions established to be beneficiaries of the same.

Incompatibility

This deduction is **incompatible** with the application of the regional deduction “For expenses of descendants in centers from zero to three years” provided for in article 14 bis of the consolidated text.

The incompatibility between both deductions must be determined by each taxpayer, and will be effective with respect to the same descendants.

For emancipation of young people up to 35 years of age

Regulations: Art. 14 terdecies Consolidated Text of the legal provisions of the Principality of Asturias regarding taxes ceded by the State, approved by Legislative Decree 2/2014, of October 22

Amount and maximum limit of the deduction

- **100 percent** of the **expenses** that occur in **the year in which the emancipation of young people up to 35 years of age takes place** under the terms indicated below.

It is considered that the deduction may be applied in the year in which the person reaches 36 years of age, provided that the emancipation and the expenses have occurred **prior** to reaching the aforementioned age.

For these purposes, all expenses directly linked to emancipation will be taken into account, such as, among others: the costs of acquiring furniture, transportation, renting or purchasing a home.

- **The maximum amount** of the deduction will be **1,000 euros per taxpayer** .

Requirements and other conditions for the application of the deduction

- The taxpayer must be **under 36 years of age**.
- It will be understood that emancipation **takes place in the year in which the taxpayer stops living with his ancestors and moves his domicile to a new habitual residence** located in the Principality of Asturias that he will occupy under a property or lease regime.
- The right to deduction **be lost** the taxpayer returns to the family home before three years have elapsed.
- Only the taxpayer whose **sum of the general and savings tax bases** , boxes **[0435]** and **[0460]** of the declaration, **does not exceed** the following amounts will be entitled to this deduction:

- **35,000 euros** in individual taxation .
- **45,000 euros** in joint taxation.

- The **documentary evidence** of the expenses that generate the right to deduction must be made by means of an invoice or any other means of legal or economic transaction admitted by law.

For obtaining aid or subsidies granted by the Principality of Asturias to patients with Amyotrophic Lateral Sclerosis

Regulations: Art. 14 quaterdecies Consolidated Text of the legal provisions of the Principality of Asturias regarding taxes ceded by the State, approved by Legislative Decree 2/2014, of October 22

Amount and requirements for applying the deduction

- The amount of this deduction will be the result of applying the average tax rates to the amount of the subsidy or aid included in the taxable base.
- The deduction may be applied by taxpayers who have included in their general tax base the amount corresponding to a subsidy or any other public aid granted by the Principality of Asturias to patients with Amyotrophic Lateral Sclerosis.

For expenses derived from the rental of housing

Regulations: Art. 14 quindecies Consolidated Text of the legal provisions of the Principality of Asturias regarding taxes ceded by the State, approved by Legislative Decree 2/2014, of October 22

Amount and maximum limit of the deduction

- The amount of **amounts paid in fiscal year** that correspond to any of the following concepts:
 - Repair and maintenance costs.
 - Expenses for formalizing leasing contracts.
 - Insurance premiums for damages and non-payments.
 - Expenses required to obtain energy efficiency certificates associated with such leases.

Important : *It is not necessary for the property to be rented on the date on which the expenses are paid. These expenses are linked to the investment the taxpayer must make to rent the property, not to the existence of a valid lease agreement.*

- The **maximum limit** of the deduction is **500 euros** per year.

Clarifications:

- This is a global deduction limit, **independent** of the number of leased properties.
- In the joint taxation regime the deduction will be applicable for each member of the family unit who makes the investment with their own income, with the limit for each of them being **500 euros** per year.

Requirements for applying the deduction

- That taxpayers obtain **real estate capital returns** from the **leasing** of homes.

The deduction is applicable to residential leases provided for in article 2 of the LAU .

- That the **purpose** of such leases is **the habitual residence** of the tenant.
- That it is about **leases paid at prices with social sustainability** .

The rental of primary residences will be considered to be remunerated at sustainable prices, in accordance with the regulations of the Principality of Asturias for these purposes, the approval of which has not yet been granted.

Until regional reference prices exist, the state regulations on reference prices for housing rentals, set out in Royal Decree-Law 7/2019, of March 1, on urgent measures regarding housing and rental, which establishes the creation of the state system of reference indices for housing rental prices and in Law 12/2023, of May 24, on the right to housing, will apply.

The index system offers a range of housing rental price values, as a reference for setting rent in new lease agreements.

In accordance with the above, the requirement that the leases **be compensated at socially sustainable prices** provided that the **rental income** (which will include those expenses whose payment **belongs to the owner** and that through the contract they are being transferred to the tenant, such as the payment of the homeowners' association fees or the IBI) **do not exceed the upper value of the range of values** of rental prices for housing offered by the aforementioned state system.

In the case of housing for which the state reference index system offers a range of rental price values, the **rental income** It will be made up of:

- In lease agreements **in effect at the beginning of the tax period**: for the monthly rent of the dwelling updated to January 1 of said period.
- In lease agreements **formalized during the tax period**: for the monthly rent of the dwelling as stated in the contract.

In both cases, expenses and taxes that, according to the contract, are **at the tenant's expense** (IBI(garbage collection fee, homeowners' association fees, including special assessments, utilities, etc.)), nor any rent increases that may occur during the tax period in which the deduction is applicable.

In the event that the lease concerns real estate **excluded** of the aforementioned state system the price to be considered will be that agreed by the parties.

You can access the **State System of Reference Prices for Housing Rental** at the following link:
[SERPAVI](#).

Important : Taxpayers may deduct the amount of the sums paid in the year for the expense items indicated in the initial paragraph related to those leases for which the monthly rent does not exceed the reference value during the months of the tax period in which the lease agreement remains in force.

For vital expenses incurred by taxpayers up to 35 years of age

Regulations: Art. 14 sexdecies Consolidated Text of the legal provisions of the Principality of Asturias regarding taxes ceded by the State, approved by Legislative Decree 2/2014, of October 22

Amount and maximum limit of the deduction

- The amount of the **amounts paid in fiscal year** corresponding to the following **concepts** :

The deduction must be interpreted in **broad sense** The regional legislator has not intended to define a fixed list of expenses but nature. Any expense .

- Housing expenses and associated supplies.

The legislator's intention is to allow **any type of expense associated with housing** , so that both expenses incurred with the property owned by the owner and those derived from the rental of the housing will be admissible.

- Educational expenses.
- Transportation and mobility expenses.
- Technology expenses.
- Sports expenses.
- Cultural expenses.

- The **maximum limit** of the deduction is:

- **2,000 euros** for taxpayers from **up to 25 years old** .
- **1,500 euros** for taxpayers aged **between 26 and 30 years** .
- **1,000 euros** for taxpayers aged **between 31 and 35 years** .

Clarifications :

- The age requirement should be understood as referring to the **date on which the event giving rise to the deduction** occurs and not to the date the tax is due.

- Taxpayers who are in **two age brackets** during the fiscal year will be applied the maximum amount of the deduction of **higher amount** .
- In the case of **joint taxation** , when several members of the family unit meet the requirements for applying the deduction, the previous limit will be applied **for each of them** and not per declaration.

Requirements and other conditions for the application of the deduction

- Whether it is a taxpayer from **to 35 years of age** .
- **That the sum of the general and savings tax bases**, boxes **[0435]** and **[0460]** of the declaration, **does not exceed 28,000 euros per year** .
- Documentary evidence of expenses that generate the right to deduction must be provided by means of an invoice or any other means of legal or economic transactions permitted by law.

For descendants in the event of the death of a parent as a result of work-related accidents

Regulations: Art. 14 septendecies Consolidated Text of the legal provisions of the Principality of Asturias regarding taxes ceded by the State, approved by Legislative Decree 2/2014, of October 22

Amount of deduction

1,000 euros annual payments for each descendant that generates in the taxpayer the right to the application of the minimum for descendants regulated in article 58 of the Law of IRPFABBR.

Temporal scope of application

The deduction will apply until the date on which the **descendant** ceases to generate the right to apply the minimum for descendants.

Clarifications :

- Those persons linked to the taxpayer by reason of guardianship or foster care, under the terms of article 58 of the Law, will be considered equivalent to descendants. IRPFABBR.
- To apply the deduction, only the **common descendants with the person who generated the right to it at the time** (the deceased parent) will be taken into consideration and therefore neither the descendants in the care of the surviving parent at the time of death and who are not the deceased parent's (unless they had been adopted by the latter) nor the new descendants born later as a result of other de facto or de jure unions will be counted.
- The nasciturus (descendant conceived but not born at the time of death) of the predeceased parent will generate the right to the deduction from the year in which his birth occurs.

Requirement for the application of the deduction

That the **death of the other parent** has occurred as a result of a **work accident** .

Clarifications :

- The deduction will apply to cases in which the **death** whether it occurred on or before January 1 of the year.
- The deduction can be applied in cases where both parents were married or registered as civil partners or in situations other than the above (separation or divorce with shared or sole custody of one of the parents, unregistered couples, etc).

By investment in the acquisition of shares and social participations of new or recently created entities

Regulations: Art. 14 octodecies Consolidated Text of the legal provisions of the Principality of Asturias regarding taxes ceded by the State, approved by Legislative Decree 2/2014, of October 22

Amount and maximum limit of the deduction

- **30% of the amounts invested** during the financial year in the acquisition of shares and equity interests as a result of agreements to establish companies or increase capital in commercial companies that take the form of **public limited company, limited liability company and cooperative company, including worker-owned companies**.
- The **applicable deduction limit** will be **6,000 euros per year** .

In the case of **joint taxation** the aforementioned **limit** will apply to investments made by **each of the members of the family unit** who meet the requirements indicated below.

Requirements and other conditions for the application of the deduction

- **That, as a consequence of the participation acquired** by the taxpayer, computed together with the participation held in the same entity by his/her spouse or persons related to the taxpayer by reason of kinship, in a direct or collateral line, by consanguinity or affinity up to the third degree included, more than 40% of the total share capital of the entity or its voting rights are held during any day of the calendar year.
- **That said participation is maintained for a minimum of three years.**
- **That the entity** from which the shares or interests **are acquired meets the following requirements:**
 1. That has its **registered office and tax domicile** in the **Principality of Asturias** .
 2. That it has the status of **microenterprise** or **small and medium-sized enterprise** .
 3. That develops a **economic activity** .

For these purposes, the entity will not be considered to carry out an economic activity when its main activity is the management of movable or immovable assets, in accordance with the provisions of article 4.Eight.Two.a) of Law 19/1991, of June 6, on the Wealth Tax.

4. That, **in the case in which the investment made corresponds to the constitution of the entity**, from the first fiscal year this entity has at least one person hired with a full-time employment contract, registered in the General Social Security Regime.
5. That, **in the case where the investment made corresponds to a capital increase of the entity**, said entity had been established within the three years prior to the capital increase and that the average workforce of the entity during the two fiscal years following the increase increases with respect to the average workforce it had in the previous twelve months by at least one person with the previous requirements and said increase is maintained for at least another twenty-four months.

To calculate the total average workforce of the entity and its increase, the persons employed in accordance with the terms established by labour legislation will be taken into account, taking into account the contracted working day in relation to the full working day.

Important: Once the information necessary for the calculation has been entered by the taxpayers entitled to the deduction, it will be automatically transferred to the section "Additional information on the regional deduction for investment in the acquisition of shares and equity interests in new or recently created entities in Andalusia, Aragon, Principality of Asturias, Balearic Islands, Canary Islands, Cantabria, Castile and León, Castile-La Mancha, Catalonia, Extremadura, Galicia, Madrid, Murcia and the Valencian Community", of Annex B.11 of the declaration.

For expenses related to the diagnosed celiac disease

Regulations: Art. 14 nonadecies Consolidated Text of the legal provisions of the Principality of Asturias regarding taxes ceded by the State, approved by Legislative Decree 2/2014, of October 22

Amount of deduction

100 euros for the expenses associated with the **diagnosed celiac disease** that each **member of the family unit** of the taxpayer **diagnosed** with the aforementioned disease.

They are considered members of **family unit** from the taxpayer to the taxpayer himself **taxpayer**, his **spouse** in cases of joint declaration and **those persons who generate the right to the application of the family minimums** by ascendants or descendants regulated in the state regulations of IRPFABBR .

The maximum amount of the deduction will be **for each taxpayer of 100 euros per person who gives rise to the deduction** without prejudice to the apportionment indicated in the following section.

Requirements and other conditions for the application of the deduction

- That the taxpayer **satisfy** effectively manage expenses.
- That **the sum of the general and savings tax bases** , boxes **[0435]** and **[0460]** of the declaration, **does not exceed** the following amounts:
 - **35,000 euros** in individual taxation .
 - **45,000 euros** in joint taxation .
- The **condition of celiac disease** must **accredit** through **official medical report** that includes the definitive diagnosis in accordance with the criteria recognized by the scientific community. The report must be issued:
 - a. By professionals practicing in the Health Service of the Principality of Asturias or in other public health services integrated into the National Health System (NHS), duly identified by their Personal Numerical Code (CNP) or the equivalent that corresponds in each autonomous community.
 - b. In the case of patients with private health insurance, by professionals affiliated with the corresponding insurance entity, duly identified by their professional registration number.
- When **two or more taxpayers are entitled** to the application of the deduction **with respect to the same ascendants or descendants** For the same tax period, the maximum amount of the deduction will be prorated equally among them.

Autonomous Community of the Balearic Islands

Taxpayers who in 2025 had their habitual residence in the territory of the Autonomous Community of the Balearic Islands may apply the following regional deductions:

For certain investments to improve sustainability in habitual housing

Regulations: Art. 3 Revised text of the legal provisions of the Autonomous Community of the Balearic Islands on taxes transferred by the State, approved by Legislative Decree 1/2014, of June 6

Amount of deduction

50 percent of the amount of **investments** that improve the quality and sustainability of housing when the requirements and conditions indicated below are met.

Requirements and other conditions for the application of the deduction

1. In general

- That the investments are made in a **property located in the Balearic Islands**.
- That the **dwelling constitutes or will constitute the habitual dwelling** :
 - From the taxpayer who owns the home or
 - From a tenant, pursuant to a rental contract signed with the taxpayer subject to urban leasing legislation.

In order to apply the deduction, the taxpayer must be the owner or landlord of the home and the home must meet the requirements established in the state tax regulations to qualify the home as habitual residence, either belonging to the taxpayer or to a tenant with whom the taxpayer has signed a rental contract.

- **That these are investments that improve the quality and sustainability of housing** understanding that the following investments meet this condition:
 - a. The installation of generating equipment or equipment that allows the use of renewable energy such as solar, biomass or geothermal energy that reduces the building's consumption of conventional thermal or electrical energy. This will include the installation of any renewable energy technology, system or equipment, such as solar

photovoltaic generation facilities for self-consumption, thermal solar panels, in order to contribute to the production of hot water required by homes, or the production of hot water for air conditioning installations.

- b. Improvements to supply facilities and the installation of mechanisms that promote water savings, as well as the implementation of separate sanitation networks in the building and other systems that promote the reuse of grey water and rainwater in the same building or on the plot or that reduce the volume of discharge into the public sewerage system.
- In any case, **for the application of the deduction, the energy efficiency rating of the habitual residence** will be improved by at least one level. For this purpose, the **registration of the energy efficiency certificates** of the home will be required in accordance with the provisions of Royal Decree 390/2021, of June 1, which approves the basic procedure for the energy certification of buildings, before and after making the investments.

In the event that the works begin in one year and are completed in a subsequent year, the deduction for the amounts paid in that period can be applied in each tax period, provided that all the required conditions are met upon completion of the works (in particular the accreditation of the energy efficiency certificate registry).

- In order to apply this deduction, the **total taxable base** (sum of the general taxable base and the taxpayer's savings taxable base, boxes **[0435]** and **[0460]** of the declaration), **may not exceed** :
 - **33,000 euros** in individual taxation.
 - **52,800 euros** in joint taxation.

2. When the taxpayer is the landlord of the home

When the taxpayer is the landlord of the property, the application of the deduction requires that the following requirements be met:

- That the duration of the **lease agreement** of the home with the same tenant is **equal to or greater than one year** .
- That the **deposit of the security deposit** referred to in article 36.1 of Law 29/1994, of November 24, on urban leases, has been constituted in favor of the Balearic Housing Institute.
- That the taxpayer **declare in the IRPFABBR** the income derived from the rental of housing as **returns on real estate capital**.
- That the taxpayer **does not pass on to the tenant the cost of the investments** that determine the right to apply this deduction.

Maximum deduction base

The **basis for this deduction** will be the **amount actually paid** by the taxpayer to make the investments described above, with a **maximum limit of 10,000 euros** annually.

Clarifications :

- The basis for the taxpayer's deduction may not exceed the result of applying the percentage of their ownership of the home to the total amount paid to improve the sustainability of their primary residence.
- The amounts paid will be justified by means of invoices that meet the requirements established in legal and/or regulatory standards or an equivalent substitute document.

Important : *Once the information necessary for the calculation has been entered by the taxpayers entitled to the deduction, it will be automatically transferred to the section "Additional information to the regional deduction of the Balearic Islands for certain investments to improve the sustainability of the main residence, of the Canary Islands for energy rehabilitation works of the main residence, of Castile and León for actions in the main residence of people with disabilities and for environmental installations in the main residence, of the Region of Murcia for investment in renewable energy resource installations and of the Valencian Community for amounts invested from 2023 onwards in self-consumption installations or generation of electrical or thermal energy through renewable sources", of Annex B.12 of the declaration.*

For renting a habitual residence in the territory of the Balearic Islands

Regulations: Art. 3 bis Consolidated Text of the legal provisions of the Autonomous Community of the Balearic Islands regarding taxes ceded by the State, approved by Legislative Decree 1/2014, of June 6

Amounts and maximum limits of deductions

- a. **15 percent** of the amounts paid in the tax period for the rental of a habitual residence in the territory of the Balearic Islands in the case of taxpayers who, on the date of accrual of the tax, meet **any** of the following requirements:
- Be **under 36 years of age**.
 - Are **over 65 years of age and do not perform any work or professional activity** .

In both cases **the maximum amount of the deduction** will be **530 euros** .

In the case of marriage, regardless of the marital economic regime, only the amounts paid by the spouse who signed the lease contract will be deductible and, consequently, the amounts paid by the spouse who does not appear in the contract do not give the right to said deduction because he or she is not the tenant. See in this regard the Supreme Court Judgment No. 220/2009, of April 3 (Civil Division), issued in cassation appeal No. 1200/2004 (ROJ : STS 2464/2009).

b. **20 percent** of the amounts paid in the tax period for the rental of the habitual residence in the territory of the Balearic Islands in the case of taxpayers who on the date of accrual of the tax meet **any** of the following requirements:

- **Are under 30 years old** .

- Have been recognized as having a **degree of disability equal to or greater than 33%** .

Regarding the degrees of disability, see the first Additional Provision of the Revised Text of the Legal Provisions of the Autonomous Community of the Balearic Islands on Taxes Transferred by the State, approved by Legislative Decree 1/2014, of June 6.

- **They are entitled to the minimum allowance for disability of ascendants or descendants** in it IRPFABBR.

- They are the father, mother or parents who live with the child or children subject to parental authority and who form a **large family** , in accordance with the terms established in article 6 of Law 8/2018, of July 31, on support for families.

For these purposes, large families are those determined by Law 40/2003, of November 18, on the Protection of Large Families, as well as single-parent families with a child with a recognized disability of 33% or more.

- They are the father or mother who live with the child or children subject to parental authority and who are part of a **single-parent family with two or more sons or daughters** of those provided for in article 7.7 of Law 8/2018, of July 31, on support for families.

- Be a **self-employed worker** that it is of **high** in the special scheme for self-employed workers or those employed on their own account within the Social Security system, as appropriate **minimum of 183 days** throughout the corresponding tax period.

Attention : *this last assumption **not applicable** to **deceased taxpayers prior to July 25, 2025**.*

In all the above cases the **maximum amount** of the deduction will be **650 euros** .

Requirements and other conditions for the application of the deduction

- That it is the **lease of the taxpayer's habitual residence** , actually occupied by the taxpayer, and that the duration of the lease contract is equal to or greater than one year.
- That, for at least half of the tax period, neither the taxpayer nor any of the members of his/her family unit are the owners, of full ownership or of a real right of use or enjoyment, of another dwelling **less than 70 kilometres from the rented dwelling** , except in cases where the other dwelling is located outside the Balearic Islands or on another island or generates, for the taxpayer or the rest of the members of his/her family unit, income from real estate capital during the same tax period.

Clarifications:

- The concept of family unit is that established in article 82 of the Law of IRPFABBR and is examined in Chapter 2 of Part 1 of this Manual.
- The expression that they are holders of full ownership or a real right implies that the deduction is not applicable if the taxpayer or any other member of the family unit holds any percentage of full ownership or real right of use or enjoyment.
- The requirement that "for at least half of the tax period, there is no freehold or real right of use of another dwelling less than 70 km from the rented dwelling, except..." must be met, both in individual and joint taxation, and both by the taxpayer and by the other members of the family unit, if one exists.

- That taxpayer **is not entitled** in the same tax period to **any deduction** for investment in primary residence.
- That the **sum of the general tax base and the savings tax base** of the taxpayer, boxes **[0435]** and **[0460]** of the declaration , **does not exceed** the following amounts:

1. In general:

- **33,000 euros** in individual taxation.
- **52,800 euros** in joint taxation .

2. In the case of large families of the general category or single-parent families with two or more children:

- **39,600 euros** in individual taxation.
- **63,360 euros** in joint taxation .

3. In the case of large families of special category:

- **42,900 euros** in individual taxation.
- **68,640 euros** in joint taxation.

Important : *in the event of **deceased taxpayers prior to July 25, 2025 that they had been part of a large family**, of general or special category, **The limit of 39,600 euros will apply in individual taxation.***

- In the case of joint taxation, only taxpayers who are part of the family unit and who meet the established conditions and for the amount of the sums actually paid by them may benefit from this deduction.

Note: Once the information necessary for its calculation has been entered by the taxpayers entitled to the deduction, it will be automatically transferred to the section "Additional information on the regional deduction for rental of Andalusia, Principality of Asturias, Balearic Islands, Canary Islands, Cantabria, Castilla-La Mancha, Castilla y León, Catalonia, Extremadura, Galicia, Madrid, Region of Murcia, La Rioja and Valencian Community" of Annex B.11 of the declaration.

For certain subsidies and aid granted due to a declaration of an area seriously affected by a civil protection emergency

Regulations: Art. 3 ter Revised Text of the legal provisions of the Autonomous Community of the Balearic Islands on taxes transferred by the State, approved by Legislative Decree 1/2014, of June 6

Amount and requirements for applying the deduction

- The amount of this deduction will be the result of applying the average tax rate to the amount of the subsidy in the taxable base.
- The deduction may be applied by taxpayers who include in the general tax base income corresponding to subsidies or public aid granted by the autonomous community of the Balearic Islands due to damages caused by emergencies that, in accordance with article 23 of Law 17/2015, of July 9, of the National Civil Protection System, have been declared by the Council of Ministers as areas seriously affected by a civil protection emergency.

For textbook acquisition costs

Regulations: Art. 4 Revised Text of the legal provisions of the Autonomous Community of the Balearic Islands regarding taxes ceded by the State, approved by Legislative Decree 1/2014, of June 6

Amount and maximum limits of the deduction

- **100 percent** of the amounts allocated to the purchase of textbooks for each child enrolled in school.
- **The amount of the deduction for each child cannot exceed 220 euros per child.**
- The above limit will be **350 euros per child** in the case of taxpayers who on the date of accrual of the tax meet **any** of the following requirements:
 - **Are under 30 years old .**

- Have been recognized as having a **degree of disability equal to or greater than 33%** .

Regarding the degrees of disability, see the first Additional Provision of the Revised Text of the Legal Provisions of the Autonomous Community of the Balearic Islands on Taxes Transferred by the State, approved by Legislative Decree 1/2014, of June 6.

- **They are entitled to the minimum allowance for disability of ascendants or descendants** in it IRPFABBR.

- They are the father, mother or parents who live with the child or children subject to parental authority and who form a **large family** , in accordance with the terms established in article 6 of Law 8/2018, of July 31, on support for families.

For these purposes, large families are those determined by Law 40/2003, of November 18, on the Protection of Large Families, as well as single-parent families with a child with a recognized disability of 33% or more.

- They are the father or mother who live with the child or children subject to parental authority and who are part of a **single-parent family with two or more sons or daughters** of those provided for in article 7.7 of Law 8/2018, of July 31, on support for families.

- Be a **self-employed worker** that it is of **high** in the special scheme for self-employed workers or those employed on their own account within the Social Security system, as appropriate **minimum of 183 days** throughout the corresponding tax period.

Attention : this last assumption **not applicable** to **deceased taxpayers prior to July 25, 2025**.

Requirements and other conditions for the application of the deduction

- Textbooks must be those edited for the development and application of the curricula corresponding to the second cycle of early childhood education, primary education, compulsory secondary education, high school and specific vocational training cycles.
- For the purposes of applying this deduction, only the **expenses incurred by children** who, in turn, **entitle the person to apply the minimum for descendants** may be taken into account. If the children live with both parents and they choose to file individual tax returns, **both the amounts paid and the maximum deduction limit will be prorated equally in each parent's tax return** .

The requirement of **cohabitation** must occur on the date of accrual of the tax since, otherwise, there would be no right to apply the minimum for descendants; nevertheless:

- In the case of **shared custody and guardianship** both parents may apply the deduction if they hold it on the date the tax is due, as each has the right to apply the minimum for descendants.
- If the **son had died in the year** , the parents could apply the deduction if they lived with him on the date of death.

If the child lives with the parents, the amounts paid will be prorated between them, regardless of who actually makes the payment and whether or not both parents can actually apply the deduction based on the amounts of their tax bases. The deduction limit is not prorated as the rule establishes a maximum deduction limit, with respect to each child, depending on the type of taxation, individual or joint, and the amount of the taxable base.

On the other hand, if the child only lives with one of the parents on the date the tax is due, the deduction can only be applied by him or her and for the total amount of the sums paid, even when all or part of them have been paid by the other parent.

- That the **sum of the general tax base and the savings tax base** of the taxpayer, boxes **[0435]** and **[0460]** of the declaration , **does not exceed** the following amounts:

1. In general:

- **33,000 euros** in individual taxation.
- **52,800 euros** in joint taxation .

2. In the case of large families of the general category or single-parent families with two or more children:

- **39,600 euros** in individual taxation.
- **63,360 euros** in joint taxation .

3. In the case of large families of special category:

- **42,900 euros** in individual taxation.
- **68,640 euros** in joint taxation.

Important : *in the event of **deceased taxpayers prior to July 25, 2025 that they had been part of a large family**, of general or special category, **The limit of 39,600 euros will apply in individual taxation.***

- The taxpayer **must keep** , at the disposal of the Tax Administration the **invoices or the corresponding equivalent documents** .

For extracurricular foreign language learning expenses

Regulations: Art. 4 bis Consolidated Text of the legal provisions of the Autonomous Community of the Balearic Islands regarding taxes ceded by the State, approved by Legislative Decree 1/2014, of June 6

Amount and maximum limit of the deduction

- **15% of the amounts allocated to extracurricular learning of foreign languages by children who are enrolled in studies corresponding to the second cycle of early childhood education, primary education, compulsory secondary education, baccalaureate and specific vocational training cycles .**

The portion of the expense corresponding to foreign language teaching that is carried out during the school year outside of the hours corresponding to the curriculum is deductible. Among others, this includes expenses for attending an official language school or attending a language academy.

However, expenses incurred by studying abroad or by attending summer camps abroad or in the national territory to learn a language will not be deductible.

In the case of expenses incurred in bilingual schools, only the portion of the expense allocated to learning a foreign language will be deductible when it is an extracurricular activity.

- The **limit** for the application of this deduction will be **110 euros per child** .

The limit can be applied globally to the group of children who entitle them to the application of the minimum for descendants.

Requirements and other conditions for the application of the deduction

- For the purposes of applying this deduction, only the **expenses incurred by the children**, which in turn give rise to the **minimum for descendants**, may be taken into account.
- If children **live with both parents** s and they opt for individual taxation, deduction **will be prorated equally** in the declaration of each of them.

The same criteria that apply to the application of the regional deduction for the purchase of textbooks apply to this deduction in relation to the requirement of cohabitation and the apportionment.

- That the sum of the general tax base and the taxpayer's savings tax base, boxes **[0435]** and **[0460]** of the declaration, does not exceed the following amounts:
 - **33,000 euros** in individual taxation.
 - **52,800 euros** in joint taxation.
- The taxpayer **must keep** , at the disposal of the Tax Administration the **invoices or equivalent documents** .

To pursue higher education studies outside the island of habitual residence

Regulations: Art. 4 ter Consolidated Text of the legal provisions of the Autonomous Community of the Balearic Islands regarding taxes ceded by the State, approved by Legislative Decree 1/2014, of June 6

Amount and maximum limit of the deduction

- **1,800 euros** for each descendant who meets the requirements specified in the following section.
- The amount of this deduction **may not exceed 50% of the autonomous tax rate** , box **[0546]** of the declaration.

The deduction is applied to the tax return for the year in which the academic year begins.

Requirements for applying the deduction

- That descendants **are financially dependent on taxpayer** .
- **That the descendants** are pursuing, outside the island of the Balearic archipelago where the taxpayer's habitual residence is located, **any of the following higher education studies** :
 - university studies,
 - higher artistic education,
 - professional training of a superior level,
 - higher education professional teachings in plastic arts and design,
 - higher level sports education or
 - any other study that, in accordance with state organic legislation on education, is considered higher education.
- That the studies cover **a full academic year** or a **minimum of 30 credits** .
- That the **sum of the general tax base and the savings tax base** of the taxpayer, boxes **[0435]** and **[0460]** of the declaration, **does not exceed** the following amounts:
 - **33,000 euros** in individual taxation.
 - **52,800 euros** in joint taxation.
- **That the descendant** who gives rise to the right to the deduction **has not obtained income** in the fiscal year for an amount **greater than 8,000 euros** .

Other conditions for the application of the deduction

For the purposes of applying the deduction, the following rules must be taken into account:

- Deduction **is applied to the tax return for the year in which the academic year begins**.
- Only descendants who, in turn, give **entitlement to minimum allowance for dependents** regulated in article 58 of the Law of IRPFABBR.
- **When two or more taxpayers are entitled** to this deduction and do not or cannot opt for joint taxation, the deduction **will be prorated among them** .

The deduction will be prorated in respect of a descendant whenever there are two ascendants (or more) entitled to apply the minimum for descendants for him, even if one of them had a total taxable base greater than 33,000 euros, in which case, the other ascendant would apply the deduction for half its amount.

For the landlord of real estate intended for permanent housing in the territory of the Balearic Islands. Insurance premiums

Regulations: Art. 4 quater.1 Consolidated Text of the legal provisions of the Autonomous Community of the Balearic Islands regarding taxes ceded by the State, approved by Legislative Decree 1/2014, of June 6

Amount and maximum limit of the deduction

- **75%** of the expenses paid by the taxpayer during the financial year for **insurance premiums** that cover all or part of the **non-payment of income** to which the taxpayer is entitled by reason of the leasing to third parties of one or more real estate properties located in the Balearic Islands intended for housing.
- The maximum amount of this deduction will be **440 euros per year**.

Requirements for applying the deduction

- That the **duration of the residential lease contract** with the same tenant is **equal to or greater than one year**, without prejudice to the mandatory extensions for the landlord regulated in article 9 of Law 29/1994, of November 24, on urban leases.
- **That the deposit of the guarantee** referred to in article 36.1 of Law 29/1994, of November 24, on urban leases, has been made in favor of the Balearic Housing Institute.
- That the taxpayer **declare in the IRPFABBR the return derived from the rental income** housing as income from real estate capital.
- That the sum of the general tax base and the savings base boxes **[0435]** and **[0460]** of the taxpayer, **does not exceed** the amount of **84,480 euros** in joint taxation and **52,800 euros** in individual taxation.
- That the **documentary accreditation** of all concepts that entitle to the deduction be carried out by means of the **invoices** or the corresponding equivalent documents, which must be kept available to the tax administration.

Compatibility

This deduction is **compatible** with the application of the regional deduction "For the landlord of real estate intended for permanent housing in the territory of the Balearic Islands. "Other expenses."

For the landlord of real estate intended for permanent housing in the territory of the Balearic Islands. Other expenses

Regulations: Art. 4 quater.2 Consolidated Text of the legal provisions of the Autonomous Community of the Balearic Islands regarding taxes ceded by the State, approved by Legislative Decree 1/2014, of June 6

Amount and maximum limit of the deduction

- **50 percent** of the **expenses paid** by the taxpayer during the financial year for:
 - property insurance premiums;
 - repair and maintenance costs;
 - and, if applicable, other expenses:
 - inherent to the community of owners;
 - tributaries;
 - linked to the formalization of lease contracts and
 - to obtain energy efficiency certificates related to rented housing.
- A maximum limit of is established for the deduction of:
 - **1,500 euros** per year, in general.
 - **1,800 euros** for taxpayers who, meeting all the requirements applicable to this deduction, rent the property to the Administration of the autonomous community of the Balearic Islands or to an entity comprising the instrumental public sector of this administration for subletting to the corresponding beneficiaries within the framework of the Secure Rental programs or other specific programs approved for this purpose by the autonomous community.

For the application of the increased limit, if the taxpayer rents more than one dwelling **it is sufficient that he** she meets the requirement with respect to one of such dwellings.

Temporal scope of application of the deduction

The deduction is applicable only once in the **first fiscal year** in which all the requirements indicated below are verified.

Requirements for applying the deduction

- That it is about homes **located in the Balearic Islands** .
- That the **duration of the residential lease contract** with the same tenant **is equal to or greater than one year** , without prejudice to the mandatory extensions for the landlord regulated in article 9 of the LAU .

Clarifications:

- The deduction is only applicable to residential leases provided for in article 2 of the LAU .
- The right to apply the deduction will not be lost in the event of the death of the tenant, withdrawal after 6 months from the conclusion of the contract and before the initial minimum duration of one year has elapsed (article 11 LAU) or termination of the rental contract due to breaches not attributable to the landlord in the cases provided for in LAU .
- **That the deposit of the guarantee** referred to in article 36.1 of Law 29/1994, of November 24, on urban leases, has been made in favor of the Balearic Housing Institute.
- That the taxpayer **declare in the IRPFABBR the income derived from the rental of the housing** such as returns on real estate capital.
- That the **sum of the general tax base and the savings tax base**, boxes **[0435]** and **[0460]** of the taxpayer, **does not exceed** the amount of **84,480** euros in the case of joint taxation and **52,800** euros in the case of individual taxation.
- That the dwelling **has not been rented** for at least **the two fiscal years immediately preceding** the fiscal year in which the deduction is applied.
- That the amount of the **rental income** for each tenant **does not exceed 15 euros per month per square meter** of useful surface area of the rented dwelling.

In order to verify compliance with this requirement, all expense items that the tenant must bear and satisfy must be computed.

- That **the expenses are paid in the same tax period** and are documented by means of the **invoices** or the corresponding equivalent documents, which must be kept available to the tax authorities.

Compatibility

This deduction is **compatible** with the application of the deduction "For the landlord of real estate intended for permanent housing in the territory of the Balearic Islands. Insurance premiums."

For rental of housing in the territory of the Balearic Islands derived from the temporary transfer of residence for work reasons

Regulations: Art. 4 quinquies Consolidated Text of the legal provisions of the Autonomous Community of the Balearic Islands regarding taxes ceded by the State, approved by Legislative Decree 1/2014, of June 6

Amount and maximum limit of the deduction

- **15 percent** of the expenses paid by the taxpayer during the year in the form of rental income from housing due to the **temporary transfer from his island of residence to another island in the Balearic archipelago within the scope of the same employment relationship** .
- The maximum amount of this deduction will be **440 euros per year per taxpayer who meets the requirements** .

Requirements for applying the deduction

- That it is the **lease of a property intended for housing** of the taxpayer and **effectively occupied by this** .
- **That the deposit of the security** referred to in article 36.1 of Law 29/1994, of November 24, on Urban Leases, has been constituted in favor of the Balearic Housing Institute.
- That the **sum of the general tax base and the savings tax base**, boxes **[0435]** and **[0460]** of the taxpayer's declaration, **does not exceed** the following amounts:
 - **33,000 euros** in individual taxation.
 - **52,800 euros** in joint taxation.
- That the taxpayer **identifies the landlord** in the tax self-assessment.

Important: Taxpayers entitled to the deduction must state the NIF / NIE of the landlord of the home and, if they have stated a NIF from another country, an X will be marked in the corresponding box.

- That the taxpayer can **documentarily justify to the tax authority** the expense constituting the basis of the deduction and the rest of the requirements for the deduction.

Acceptable documents for payment (receipt, invoice, certificate), the rental contract, proof of deposit of the security deposit at IBAVI and the company certificate indicating that the subject's workplace has been moved to another island will be accepted for this purpose.

- That the **temporary transfer does not exceed three years in duration** .

Particularities in case of joint taxation

In the case of **joint taxation** , the **deduction will be applicable to each of the taxpayers** who move their residence to another island in the Balearic archipelago within the scope of the same employment relationship, when they meet the requirements established in the previous

section.

In the case of marriages under a community property regime and only one of the spouses has moved his or her residence to another island within the scope of an employment relationship, the deduction may only be applied by said spouse, although for half of the amounts paid.

To compensate for expenses arising from an illegally occupied dwelling or due to suspension of eviction proceedings

Attention : the present deduction *not applicable* to taxpayers who died before July 25, 2025.

Regulations: Art. 4 sexties Consolidated text of the legal provisions of the Autonomous Community of the Balearic Islands regarding taxes ceded by the State, approved by Legislative Decree 1/2014, of June 6

Amount and maximum limit of the deduction

- He **40 percent** of the **expenses paid by the taxpayer** during the fiscal year in the capacity of:
 - a. Property tax.
 - b. The municipal solid waste rate.
 - c. The costs of supplying household services, such as electricity, water, gas and telecommunications.
 - d. Ordinary community expenses.
 - e. The expenses of **conservation** and **maintenance** of the house.

Such expenses should be understood as **conservation** and **maintenance** those that correspond to the concept of expenses of **conservation** and **repair** defined in Article 13 of the Regulation of IRPFABBR.

- f. The expenses associated with legal proceedings whose purpose is the recovery of possession of the property.

The above expenses will be deductible up to the amounts **proportional** at the time the property has been illegally occupied or during the suspension of the eviction, in the latter case from the moment the landlord has the right to deduct in the determination of the income from real estate capital of the same fiscal year the debt of the tenant as a doubtful balance.

Once **once these situations have ended** The property may require works to be habitable again, in which case the amounts of the expenses proportional to the time in which said works are carried out will also be deductible, provided that it can be proven that the property in question is not usable.

- A **maximum limit** of the deduction of **500 euros per declaration**.

Requirements for applying the deduction

- The expenses must be paid by the taxpayer due to their status as **owner** of a **illegally occupied property** or on which there has been **The eviction was suspended because the tenant was in a situation of economic vulnerability**, that prevents him from finding an alternative for himself and the people with whom he lives, provided that in the latter case, the landlord also has the right to deduct in the determination of the income from real estate capital of the same fiscal year the tenant's debt as a doubtful balance, in accordance with the state regulations governing the IRPFABBR.

The property that gives rise to the deduction must be a **dwelling**, even if it was not occupied (legally), but not commercial premises, professional offices or any other that did not have the urban planning use of housing, even if it becomes so de facto when it is illegally occupied.

- The **sum of the general taxable base and the savings base**, boxes **[0435]** and **[0460]** of the taxpayer, cannot exceed the amount of **33,000 euros** in individual and taxation **52,800 euros** in joint taxation.

For donations to certain entities aimed at research, scientific or technological development, or innovation

Regulations: Art. 5 Consolidated Text of the legal provisions of the Autonomous Community of the Balearic Islands regarding taxes ceded by the State, approved by Legislative Decree 1/2014, of June 6

Amount and maximum limit of the deduction

- **25 percent** of the **monetary donations** made during the tax period, intended to finance **research, scientific or technological development, or innovation**, in favor of the entities listed in the following section.
- The amount of this deduction **may not exceed 15%** of the autonomous community's full quota.

Requirements for applying the deduction

- Donations that entitle the application of this deduction must be made **in favor of any of the following entities** :
 - a. The Administration of the Autonomous Community of the Balearic Islands or the instrumental entities that depend on it whose essential purpose is research, scientific or technological development, or innovation.
 - b. The University of the Balearic Islands.

c. Non-profit entities referred to in articles 2 and 3 of Law 49/2002, of December 23, on the tax regime of non-profit entities and tax incentives for patronage, provided that their exclusive or main purpose is research, scientific or technological development, or innovation, in the territory of the Balearic Islands and they are registered in the Registry of Foundations of the Administration of the autonomous community of the Balearic Islands.

d. Entities partially exempt from Corporate Tax referred to in article 9.3 of the LIS .

Regarding the LIS see Law 27/2014, of November 27, on Corporate Tax.

- The effectiveness of the aforementioned donations in each tax period **must be accredited by a certificate from the recipient entity** .

Likewise, in the cases of letter c of the previous section, the application of the deduction requires that the department responsible for research, scientific or technological development, or innovation, declare, by means of a resolution, that the recipient entity verifies the requirements established in the aforementioned letter c.

Through donations, transfers of use or loan contracts and business collaboration agreements, relating to cultural, scientific and technological development patronage and cultural consumption

Regulations: Art. 5 bis Consolidated Text of the legal provisions of the Autonomous Community of the Balearic Islands regarding taxes ceded by the State, approved by Legislative Decree 1/2014, of June 6

Amount and maximum limit of the deduction

- 15 percent of the amounts in which donations, transfers of use or loan contracts are valued, and of the amounts paid under business collaboration agreements made in accordance with the provisions of Law 3/2015, of March 23, which regulates **cultural consumption and cultural, scientific and technological development patronage** , and establishes tax measures.

In this case, the **limit of the** applicable deduction is **660 euros per year** , both in individual and joint taxation.

The limit of 660 euros per year is unique and global for all donations, transfers of use or loan contracts, and amounts paid under business collaboration agreements that give the right to the deduction.

- **25% of the amounts of monetary donations or the value of donations, of transfers of use or loan contracts and of business collaboration agreements referred to in article 3 of the aforementioned Law 3/2015, when:**

- a. **The beneficiary of the patronage** is the Administration of the autonomous community of the Balearic Islands and the autonomous bodies, foundations, public business entities, public commercial companies and the consortia that depend on them referred to in letter b) of article 4.1 of the same Law 3/2015 and
- b. **The cultural project or activity that is the object of patronage** constitutes a project of the Administration of the autonomous community or its instrumental entities.

In these cases, the **limit of the** applicable deduction is **1,200 euros per year** , both in individual and joint taxation.

Requirements and other conditions for the application of the deduction

- In the event that the **transfer of use or the loan agreement has a duration of less than one year** , it must be **prorated** based on the following criteria

- a. In the case of transfers of use or loan contracts of less than one year, in accordance with the provisions of article 11 of Law 3/2015, of March 23, which regulates cultural consumption and cultural, scientific and technological development patronage and establishes tax measures, there is a double apportionment:

1 From the base the deduction.

This base will be the annual amount resulting from applying, in each of the tax periods of duration of the transfer of use or loan agreement, 4% to the valuation of the property made by the Historical Heritage Valuation Commission and, if it concerns premises for carrying out scientific or technological development projects or activities, 4% to the cadastral value. In both cases, the base will be determined proportionally to the number of days of duration, in the tax period, of the transfer of use or loan agreement.

2 On the limit of the deduction.

The maximum limit (660 or 1,200 euros per year) must be prorated according to the number of days in the annual period.

- b. In the case of tax periods of less than a year as a result of the death of the taxpayer, the apportionment of transfers of use or loan contracts of less than a year must be carried out based on the proportion that represents the duration of the contract with respect to 365 days.

In another case, that is, in transfers of use or loan contracts that are not less than one year, the deduction does not have to be prorated due to the fact that the taxpayer dies before December 31.

- If the duration of the transfer of use or the loan agreement **is greater than one year** , the **deduction cannot be applied to more than three fiscal years** .
- In the case of donations, transfers of use or loan contracts and business collaboration agreements, relating to cultural, scientific and technological development patronage and cultural consumption, to which the deduction **of 15 percent is applied** it is required that the **sum of the general taxable base and the savings** of the taxpayer, boxes **[0435]** and

[0460] of the declaration, **does not exceed** the following amounts:

- **33,000 euros** in individual taxation.
- **52,800 euros** in joint taxation.

Note: *In cases where the 25% deduction is applicable, the limits relating to the taxable base discussed above will not apply.*

Incompatibility

The present deduction results **incompatible** with the application of the regional tax deduction "For donations to certain entities whose purpose is the promotion of the Catalan language" with respect to the **same amounts invested**.

For donations, assignments of use or bailment contracts and collaboration agreements, related to sports patronage

Regulations: Art. 5 ter Consolidated Text of the legal provisions of the Autonomous Community of the Balearic Islands regarding taxes ceded by the State, approved by Legislative Decree 1/2014, of June 6

Amount and maximum limit of the deduction

- **15 percent of the amounts in which** donations, transfers of use or loan contracts are valued, **and the amounts paid** under collaboration agreements made in accordance with the provisions of Law 6/2015, of March 30, which regulates sports patronage and establishes tax measures.
- The **limit** of the applicable deduction is **660 euros per year**.

The limit of 660 euros per year is unique and global for all donations, transfers of use or loan contracts and collaboration agreements relating to sports sponsorship.

Requirements and other conditions for the application of the deduction

- If the **transfer of use or the loan agreement has a duration of less than one year**, this deduction must be **prorated based on the number of days** in the annual period.

If the duration is greater than one year, the deduction **cannot be applied to more than three years**.

The same criteria for apportionment as discussed in the deduction for donations, transfers of use or loan contracts and business collaboration agreements, relating to cultural, scientific and technological development patronage and cultural consumption, apply.

The double apportionment criterion of base and limits in the case of transfers of use or loan contracts of less than one year of sports patronage arises as a consequence of the provisions of article 11 of Law 6/2015, of March 30, which regulates sports patronage and establishes tax measures.

- That the **sum of the general taxable base and the savings** of the taxpayer, boxes **[0435]** and **[0460]** of the declaration, **does not exceed** the following amounts:
 - **33,000 euros** in individual taxation.
 - **52,800 euros** in joint taxation.

For donations to certain entities whose purpose is to promote the Catalan language

Regulations: Art. 5 quater Consolidated Text of the legal provisions of the Autonomous Community of the Balearic Islands regarding taxes ceded by the State, approved by Legislative Decree 1/2014, of June 6

Amount and maximum limit of the deduction

- **15 percent** of the **monetary donations** made during the tax period in favor of entities that, having as their objective the **promotion of the Catalan language**, are listed in the following section.
- The amount of this deduction **may not exceed 10% of the autonomous community's full quota**.

Requirements for applying the deduction

- Donations that entitle the application of this deduction must be made **in favor of any of the following entities** :
 - a. The Administration of the Autonomous Community of the Balearic Islands or the instrumental entities that depend on it whose essential purpose is the promotion of the Catalan language.
 - b. The University of the Balearic Islands, the research centres and the higher centres for artistic education of the Autonomous Community of the Balearic Islands.
 - c. Non-profit entities referred to in articles 2 and 3 of Law 49/2002, of December 23, on the tax regime of non-profit entities and tax incentives for patronage, provided that the exclusive or main purpose they pursue is the promotion of the Catalan language in the territory, and they are registered in the Registry of Foundations of the Administration of the Autonomous Community of the Balearic Islands.
 - d. Entities partially exempt from Corporate Tax referred to in article 9.3 of the LIS .

Regarding the LIS see Law 27/2014, of November 27, on Corporate Tax.

- The effectiveness of said donations in **tax period must be accredited by a certificate from the recipient entity**

Likewise, in the cases of letter c of the previous section, the application of the deduction requires that the department responsible for language policy declare, by means of a resolution, that the recipient entity verifies the requirements established in the aforementioned letter c.

Incompatibility

This deduction is **incompatible** with the application of the regional deduction "For donations, transfers of use or loan agreements and business collaboration agreements, relating to cultural, scientific and technological development patronage and cultural consumption" with respect to the **same amounts invested** .

For donations to third sector entities

Regulations: Art. 5 quinquies Consolidated Text of the legal provisions of the Autonomous Community of the Balearic Islands regarding taxes ceded by the State, approved by Legislative Decree 1/2014, of June 6

Amount and requirements for applying the deduction

- **25 percent of the amount of monetary donations** made during the tax period to non-profit entities referred to in Law 3/2018, of May 29, of the third sector of social action that meet the following requirements:
 - Entities must be **registered** in the corresponding registry of the Department of Families and Social Affairs and
 - Entities must meet the requirements of articles 2 and 3 of Law 49/2002, of December 23, on the tax regime of non-profit entities and tax incentives for patronage, or be partially exempt from Corporation Tax in accordance with article 9.3 of the LIS .

Regarding the LIS see Law 27/2014, of November 27, on Corporate Tax.

- The effectiveness of the donation must be accredited by the beneficiary entity issuing the corresponding **certificate** .

Maximum deduction base

The maximum deduction base is **165 euros per year** .

For taxpayers with physical, sensory or mental disabilities or descendants with this condition

Regulations: Art. 6 Consolidated Text of the legal provisions of the Autonomous Community of the Balearic Islands regarding taxes ceded by the State, approved by Legislative Decree 1/2014, of June 6

Amount and requirements for applying the deduction

- **For each taxpayer** and, where applicable, **for each member of the family unit** , resident in the Autonomous Community of the Balearic Islands, who are legally considered persons with **disabilities** , the following deductions are established according to the nature and degree of their disability:
 - **88 euros** in case of physical or sensory disability **of a degree equal to or greater than 33 and less than 65 percent** .
 - **165 euros** in case of physical or sensory disability **of 65% or more** .
 - **165 euros** in the case of mental disability **of a degree equal to or greater than 33%** .

Regarding the degrees of disability, see the first Additional Provision of the Revised Text of the Legal Provisions of the Autonomous Community of the Balearic Islands on Taxes Transferred by the State, approved by Legislative Decree 1/2014, of June 6.

- The application of this deduction is conditional on the **sum of the general tax base and the savings tax base** of the taxpayer, boxes **[0435]** and **[0460]** of the declaration, **not exceeding** the following amounts:
 - **33,000 euros** in individual taxation.
 - **52,800 euros** in joint taxation.
- **In the event that spouses file taxes individually** and are entitled to apply the family minimum for descendants, **each will be entitled to apply the entire deduction** . The deduction for the disability of the spouse is also applicable, as he or she is part of the family unit, regardless of whether the latter applies it in his or her own declaration .

For expenses related to descendants or foster children under six years of age for conciliation reasons

Regulations: Art. 6 bis Consolidated Text of the legal provisions of the Autonomous Community of the Balearic Islands regarding taxes ceded by the State, approved by Legislative Decree 1/2014, of June 6

Amounts and maximum limits of deductions

1. **In general** : **40 percent of the annual amount paid for the** expenses derived from the provision of the following services to descendants or foster children under six years of age:

- a. Stays for children aged 0 to 3 years in nursery schools or daycare centres.
- b. Custody service, dining service and extracurricular activities for children aged 3 to 6 in educational centres.
- c. Hiring a person to care for a minor.

In such cases the **maximum limit of the applicable** deduction will be **660 euros per year**.

2. **50 per 100 of the annual amount paid for the previous expenses** in the case of taxpayers who comply with **on the date of tax accrual** any **3** of the following requirements:

- **Are under 36 years old** .

- Have been recognized as having a **degree of disability equal to or greater than 33%** .

Regarding the degrees of disability, see the first Additional Provision of the Revised Text of the Legal Provisions of the Autonomous Community of the Balearic Islands on Taxes Transferred by the State, approved by Legislative Decree 1/2014, of June 6.

- **They are entitled to the minimum allowance for disability of ascendants or descendants** in it IRPFABBR.

- Whether the father, mother or parents who live with the child or children under parental authority and who are part of a **large family**, in accordance with the terms established in Article 6 of Law 8/2018, of July 31, on support for families.

For these purposes, large families are those determined by Law 40/2003, of November 18, on the Protection of Large Families, as well as single-parent families with a child with a recognized disability of 33% or more.

- Whether the father or mother lives with the child or children under parental authority and who are part of a **single-parent family with two or more sons or daughters** of those provided for in article 7.7 of Law 8/2018, of July 31, on support for families.

- Be a **self-employed worker** that it is of **high** in the special scheme for self-employed workers or those employed on their own account within the Social Security system that corresponds to a **minimum of 183 days** throughout the corresponding tax period.

Attention : *this last assumption not applicable to deceased taxpayers prior to July 11, 2025.*

In all of the above cases, the **maximum amount** of the deduction will be **900 euros per year** .

Requirements and other conditions for the application of the deduction

- That taxpayers **carry out activities on behalf of others or on their own behalf** that generate income from work or income from economic activities.
- That the **sum of the general tax base and the taxpayer's savings**, boxes **[0435]** and **[0460]** of the declaration, **does not exceed** the following amounts:

a. In general:

- **33,000 euros** in individual taxation.
- **52,800 euros** in joint taxation.

b. In the event of **large families of general category** either **single-parent families**:

- **39,600 euros** in individual taxation.
- **63,360 euros** in joint taxation.

c. In the event of **large families of special category**:

- **42,900 euros** in individual taxation.
- **68,640 euros** in joint taxation.

Important : in the event of **deceased taxpayers prior to July 11, 2025 that they had been part of a large family**, of general or special category, **The limit of 39,600 euros will apply in individual taxation.**

- That the payment of expenses that give rise to the deduction is made by credit or debit card, bank transfer, personal check or deposit into credit institution accounts.
- In the event of deduction of the costs of hiring an employee, the employee must be registered in the special regime for domestic employees of Social Security.
- When **two taxpayers have the right** to apply this deduction and choose to file individually, the maximum limit of the deduction **must be prorated between them in equal parts** .
- If all the descendants or foster children **stop being under six years of age during the year** , the maximum limit of the deduction (660 or 900 euros) must be prorated by the sum of the number of days in which the descendants or foster children have been under six years of age during the calendar year. The maximum deduction limit must also be prorated in the same way if the descendants were born or adopted during the year, or if the minors were taken in during the year.

Incompatibility

The present deduction results **incompatible** with the application of the regional tax deduction "For certain expenses relating to people over 65 years of age or people with disabilities."

By birth

Regulations: Art. 6 ter Consolidated Text of the legal provisions of the Autonomous Community of the Balearic Islands regarding taxes ceded by the State, approved by Legislative Decree 1/2014, of June 6

Amount of deduction

- **800 euros** for the **first** son or daughter.
- **1,000 euros** for the **second** son or daughter.
- **1,200 euros** for the **third** son or daughter.
- **1,400 euros** for the **fourth** son or daughter and **subsequent** .

For the purposes of determining the right to this deduction and the order number of the child born, the children who live with the taxpayer and for whom the minimum for descendants can be applied on the date of accrual of the tax will be taken into account, and both natural and adopted children will be counted.

Requirements and other conditions for the application of the deduction

- That the taxpayer has been **tax resident** in the Balearic Islands in the year prior to birth.
- That the son or daughter born in the tax period generates the right to apply the minimum for descendants .
- That the **sum of the general tax base and the savings base**, boxes **[0435]** and **[0460]** of the taxpayer, **does not exceed** the following amounts:

1. In general:

- **52,800 euros** in individual taxation.
- **84,480 euros** in joint taxation .

2. In the case of **large families** or **single-parent families with two or more sons or daughters** provided for in article 7.7 of Law 8/2018, of July 31, on support for families:

- **63,360 euros** in individual taxation.
- **101,376 euros** in joint taxation .

Important : taxpayers who **overcome** The above income limits will be eligible to apply the **50% of the corresponding deduction**.

- **When two parents with rights are present**, both or only one of them, to the deduction and do not opt for joint taxation between them, **the amount** of the deduction **which will correspond to each of those who have the right** to the same **will be 50 percent of this amount**.

The proration of the deduction amount is linked to the fact of having opted for individual taxation; But it must also be prorated when it comes to de facto unions, separated/divorced taxpayers or if one of the spouses dies, cases in which it may be the case that one of the people entitled to the deduction pays taxes jointly with the minor children and the other individually.

- If the number of children of each parent results in a different amount being applied, each parent will apply half of the deduction that corresponds to them based on the number of pre-existing children. If this circumstance is verified and the declaration is joint, the deduction will be the sum of what would correspond to each parent if the declaration were individual.

Advance payment

Taxpayers entitled to apply this deduction may **request** from the competent treasury department, under the terms established by an Order of the head of said department, the advance payment of this deduction, which will be, where appropriate, subject to **adjustment** at the time of filing the tax return.

In furtherance of this legal provision, the following has been issued: [Order 37/2024, of October 21, from the Minister of Economy, Finance and Innovation, approving the declaration forms and regulating the procedures related to the application of the birth deduction in the regional tax liability. IRPFABBR.](#)

Any excess of the advance payment amount over the deduction amount is considered a public benefit for birth, exempt from taxation pursuant to Article 7.h) of the Law on IRPFABBR.

Order of application and pending application balance

- In the event that this deduction occurs with other regional deductions, **this will be applied first**.
- The application of this deduction cannot result in a negative net amount.
- **If there is an insufficient amount of the autonomous community's full quota**, such that this deduction cannot be applied to the total amount, **the taxpayer may request** from the department responsible for tax matters, under the terms established by an order from the head of the aforementioned department, **payment of the amount that could not be deducted**.
- The income attributable to the taxpayer that may result is considered a public benefit for birth, exempt from taxation pursuant to article 7.h) of the Law of IRPFABBR.

Incompatibility

This deduction is **incompatible** with the receipt of public aid and benefits granted or awarded by the autonomous community of the Balearic Islands due to birth.

Note: Once the information necessary for the calculation has been entered by the taxpayers entitled to the deduction, it will be automatically transferred to the section "Additional information on the regional deductions of the Balearic Islands for birth and adoption" of Annex B.13 of the declaration.

By adoption

Regulations: Art. 6 quater Consolidated Text of the legal provisions of the Autonomous Community of the Balearic Islands regarding taxes ceded by the State, approved by Legislative Decree 1/2014, of June 6

Amount of deduction

- **800** euros for the **first** son or daughter.
- **1,000** euros for the **second** son or daughter.
- **1,200** euros for the **third** son or daughter.
- **1,400** euros for the **fourth** son or daughter and **subsequent** .

For the purposes of determining the right to this deduction and the order number of the adopted child, the children who live with the taxpayer and for whom the minimum for descendants can be applied on the date of accrual of the tax will be taken into account, and both natural and adopted children will be counted.

Requirements and other conditions for the application of the deduction

- That the son or daughter adopted in the tax period generates the right to apply the minimum for descendants .
- That the **sum of the general tax base and the savings base**, boxes **[0435]** and **[0460]** of the taxpayer, **does not exceed** the following amounts:

1. In general:

- **33,000 euros** in individual taxation.
- **52,800 euros** in joint taxation .

2. In the case of **large families** or **single-parent families with two or more sons or daughters** provided for in article 7.7 of Law 8/2018, of July 31, on support for families:

- **39,600 euros** in individual taxation.

- **63,360 euros** in joint taxation .

- **When two taxpayers with the right** to the deduction concur and do not opt for joint taxation, **the amount will be prorated between them in equal parts** .
- If the number of children of each taxpayer results in the application of a different amount, each taxpayer will apply half of the deduction corresponding to their pre-existing number of children. If this circumstance occurs and the declaration is joint, the deduction will be the sum of what would correspond to each one if the declaration were individual.
- This deduction **will not be applicable** in the case of adoption of a child of the spouse or common-law partner.

Temporal scope of application of the deduction

The deduction will only apply in the tax period in which the adoption was registered in the Civil Registry.

Order of application and pending application balance

- In the event that this deduction occurs with other regional deductions, **this will be applied first** .
- The application of this deduction cannot result in a negative net amount.
- **If there is an insufficient amount of the autonomous community's full quota** , such that this deduction cannot be applied to the total amount, **the taxpayer may request** from the department responsible for tax matters, under the terms established by an order from the head of the aforementioned department, **payment of the amount that could not be deducted** .
- The income attributable to the taxpayer that may result is considered a public benefit for adoption, exempt from taxation pursuant to article 7.h) of the Law of IRPFABBR.

Incompatibility

This deduction is **incompatible** with the receipt of public aid and benefits granted or awarded by the autonomous community of the Balearic Islands due to birth.

Important Once the information necessary for the calculation has been entered by the taxpayers entitled to the deduction, it will be automatically transferred to the section "Additional information on the regional deductions of the Balearic Islands for birth and adoption" of Annex B.13 of the declaration.

For certain expenses related to persons over 65 years of age or persons with disabilities

Regulations: Art. 6 quinquies Consolidated Text of the legal provisions of the Autonomous Community of the Balearic Islands regarding taxes ceded by the State, approved by Legislative Decree 1/2014, of June 6

Amount and maximum limit of the deduction

- **40** of the expenses incurred during the financial year for the provision **of the services** indicated below to the following recipients:
 - **taxpayers over 65 years old** ;
 - **contributors under 65 years old** with a **degree of disability** recognized from **33 percent or higher**, with the right to the application of the minimum disability allowance for the taxpayer provided for in Article 60 of the Law of IRPFABBR;
 - **ascendants or descendants at the taxpayer's expense** with a **degree of disability** recognized from **33 percent or higher**, generating the right to the application of the minimum for disability of ascendants or descendants provided for in article 60 of the Law of IRPFABBR;
 - **ascendants of the taxpayer, over 65 years old** and generators of the right to the application of the minimum for ascendants provided for in article 59 of the Law of IRPFABBR.

The **services** in question are the following:

- Stays in residences or day centers** .
 - Custodial service, dining service and activities in day centers** .
 - Hiring of a person** to care for a person over 65 years of age or with a disability.
- The **maximum amount** of the deduction may not exceed **660 euros per year** for each person who generates the right to apply the deduction.

Requirements and other conditions for the application of the deduction

- The sum of the general tax base and the savings base boxes **[0435]** and **[0460]** of the taxpayer, cannot exceed the amount of **33,000 euros** in individual taxation and **52,800 euros** in joint taxation.
- Payment for expenses that qualify for the deduction will be made by credit or debit card, bank transfer, personal check **or** into bank accounts.
- In the case of **deduction of the expenses of hiring a person** , this person must be registered with Social Security.
- When two or more taxpayers are entitled to apply this deduction with respect to **common ancestors** , each of the taxpayers may apply the deduction in full.

The above criterion refers to the limit of 660 euros per person that entitles taxpayers to the deduction, which will be applied to expenses incurred by taxpayers for the provision of the services mentioned in the previous paragraphs.

- When two taxpayers are entitled to apply this deduction with respect to **common descendants** in their care and choose to file individual returns, it will be prorated equally between the taxpayers.

The apportionment of the deduction refers to the limit of 660 euros per person that entitles taxpayers to the deduction, which will be applied to expenses incurred by taxpayers for the provision of the services mentioned in the previous paragraphs.

Compatibility and incompatibility

The present deduction results **compatible** with the application of the regional tax deduction "For expenses derived from amyotrophic lateral sclerosis (ALS)".

Likewise, the deduction results **incompatible** with the application of the regional tax deduction "For expenses related to descendants or foster children under six years of age for reasons of reconciliation."

For expenses arising from amyotrophic lateral sclerosis (ALS)

Regulations: Art. 6 sexties Consolidated Text of the legal provisions of the Autonomous Community of the Balearic Islands regarding taxes ceded by the State, approved by Legislative Decree 1/2014, of June 6

Amount and maximum limit of the deduction

- 100% of the **expenses incurred during the financial year arising from the amyotrophic lateral sclerosis** of the **taxpayer**, of the **descendants** or of the **ascendants** of the taxpayer at his expense.

Important : *The **health insurance premiums** and other expenses not caused by amyotrophic lateral sclerosis will not be included in the deduction base.*

- A maximum limit of of **3,500 euros is set** .

This is a **joint limit** for **all** taxpayers who can apply the minimum for descendants or ascendants with respect to the same **subject** .

Requirements and other conditions for the application of the deduction

- Only the following can be taken into account: **descendants** and the **ascendants** of the taxpayer that generate the right to the respective application of the minimums for descendants and ascendants provided for in articles 58 and 59 of the Law of IRPFABBR.

- The **sum of the general tax base and the savings tax base** , boxes **[0435]** and **[0460]** of the taxpayer, cannot exceed the amount of **52,800 euros** in individual taxation and **84,480 euros** in joint taxation.
- The **expenses** that qualify for the deduction will be **justified** by means of the corresponding **invoices** or equivalent documents, which will be kept at the disposal of the tax authorities.

Compatibility

This deduction is **compatible** with the application of the regional deduction "For certain expenses related to persons over 65 years of age or persons with disabilities."

By investment in the acquisition of shares or social participations of new or recently created entities

Regulations: Art. 7 Consolidated Text of the legal provisions of the Autonomous Community of the Balearic Islands regarding taxes ceded by the State, approved by Legislative Decree 1/2014, of June 6

Amounts and maximum limit of deduction

1. In general terms

- **30 percent of the amounts invested** during the year in the acquisition of shares, corporate interests or mandatory or voluntary contributions made by partners as a result of agreements to form companies or increase capital in entities that have the nature of a Public Limited Company, Limited Company, Public Limited Labour Company, Limited Labour Company or Cooperative Company.
- **Maximum limit:**
 - a. In the case of **individual declaration: 6,000 euros per year** .
 - b. In the case of **joint declaration** : **6,000 euros for each taxpayer** of the family unit that has made the investment.
- This deduction will be applied in the year in which the investment **is made and in the following two** with a **limit of 6,000 euros** per year.

Once the investment has been made, the right to a deduction of 30% of the amount invested is generated, with a maximum limit of 6,000 euros per year, in the year in which the investment is made and in the two following years.

In the event that there is a right to apply the deduction for investments made in different years, it will be applied in the order of seniority. For investments made in 2023, 2024 and 2025 the single limit will be 6,000 euros.

The total deduction applied **cannot exceed 6,000 euros per taxpayer** .

2. For investments made in companies owned by research centers or universities

- **50 percent of the amounts invested** in companies owned by research centers or universities with a **maximum amount of 12,000 euros per fiscal year and per taxpayer**.
- This limit is **not independent** of the general limit of 6,000 euros. Therefore, if a taxpayer makes investments in companies owned by research centres or universities and other investments in the acquisition of shares or equity interests in new or recently created entities, the maximum deduction limit will be 12,000 euros.

Requirements and other conditions for the application of the deduction

- a. The taxpayer's participation, computed together with those of the spouse or persons related by reason of kinship, in a direct or collateral line, by consanguinity or affinity up to the third degree included, **cannot exceed 40% of the share capital** of the company that is the object of the investment or of the voting rights in the company.
- b. The entity in which the investment is to be made must meet the following **requirements** :
 1. It must be in the nature of **Public Limited Company, Limited Company, Labor Public Limited Company or Labor Limited Company or Cooperative Company**.
 2. Have your **registered office and tax domicile in the Balearic Islands** .
 3. **Develop an economic activity, without having as its main activity the management of movable or immovable assets** , in accordance with the provisions of article 4.8.Two.a) of Law 19/1991, of June 6, on the Wealth Tax, **nor engage in the activity of leasing real estate**.
 4. At least **must employ a person** domiciled for tax purposes in the Balearic Islands with a full-time employment contract, registered with the general Social Security regime and who is not a partner or shareholder in the company.
 5. In the event that the investment has been made through a capital increase, company **must have been incorporated within the two years prior to the date of this increase unless it is an innovative company in the field of research and development** which, in accordance with the provisions of Order ECC /1087/2015, of June 5, which regulates the obtaining of the seal of innovative small and medium-sized enterprises and creates and regulates the Registry of Innovative Small and Medium-sized Enterprises, has this seal in force and is registered in said registry.
 6. You must **maintain jobs** . For this purpose, this requirement will be considered to be met when the total average workforce is maintained, in terms of people per year regulated by labor regulations, calculated as provided for in article 102 of the LIS .

Regarding the LIS see Law 27/2014, of November 27, on Corporate Tax.

7. The **annual turnover** of the entity **may not exceed the limit of 2,000,000 euros** , calculated as provided for in article 101 of the LIS .
- c. The taxpayer may be a member of the board of directors of the company in which the investment has been made, but **may not perform executive or management functions under any circumstances. You may also not maintain an employment relationship** with the entity that is the object of the investment.
- d. Operations in which the deduction **is applicable must be formalized in a public deed** , in which the identity of the investors and the amount of the respective investment will be specified.
- e. The acquired shares must **kept in the taxpayer's assets for a minimum period of four years**
- f. The requirements set out in points 2, 3, 4, 6 and 7 of letter b above and the maximum participation limit set out in letter a, as well as the prohibition contained in letter c, must **be met for a minimum period of four years** from the effective date of the capital increase agreement or the incorporation of the entity that gives rise to the right to the deduction.

Loss of the right to the deduction made

Failure to comply with the requirements and conditions set out in letters a, c, e and f above will result in the loss of the tax benefit, and the taxpayer must include this in the tax return. IRPFABBR corresponding to the year in which the non-compliance occurred, the part of the tax that has not been paid as a result of the deduction made, together with the accrued late payment interest.

Important: *Once the information necessary for the calculation has been entered by the taxpayers entitled to the deduction, it will be automatically transferred to the section "Additional information on the regional deduction for investment in the acquisition of shares and equity interests in new or recently created entities in Andalusia, Aragon, Principality of Asturias, Balearic Islands, Canary Islands, Cantabria, Castile and León, Castile-La Mancha, Catalonia, Extremadura, Galicia, Madrid, Murcia and Valencian Community" of Annex B.11 of the declaration.*

For the promotion of self-employment

Regulations: Art. 7 bis Consolidated Text of the legal provisions of the Autonomous Community of the Balearic Islands regarding taxes ceded by the State, approved by Legislative Decree 1/2014, of June 6

Amount of deduction

1,000 euros for each taxpayer who registers for **the first time** in the **Census of Business Owners, Professionals and Withholders** provided for in the RGAT .

Temporal scope of application of the deduction

This deduction will be applied in the tax period in which the **registration** in the **Census** occurs.

Since in application of article 9.4 of RGAT the **registration** in the aforementioned census may be **prior to the start of the activity**, the deduction is applicable in the year in which the taxpayer registers even if the exercise of such activity has not started.

Requirements and other conditions for the application of the deduction

- That the activity is carried out mainly in the **territory** of the autonomous community of the **Balearic Islands**.
- That the taxpayer remains in this **census** for **at least one year from registration**.

Clarifications :

- You must remain on the census for one year **as long as there is activity**, even if it is not for the entire period.
- If taxpayer **dies** in the year of registration in the census, it will not be possible to apply the deduction.
- That the **sum of the general tax base and the savings base**, boxes **[0435]** and **[0460]** of the taxpayer, does not exceed the amount of **33,000 euros** in individual taxation and **52,800 euros** in joint taxation.
- In the case of **joint taxation**, the deduction will be applied **in full** for each of the members of the family unit who, where applicable, generate the right in the same tax period.

For filling positions declared difficult to fill in the Balearic Islands

Regulations: Art. 7 ter Consolidated Text of the legal provisions of the Autonomous Community of the Balearic Islands regarding taxes ceded by the State, approved by Legislative Decree 1/2014, of June 6

Amount of deduction

40% of the expenses incurred during the fiscal year **for the acquisition, construction, or rental of housing** in the Balearic Islands **or for inter-island air or sea transport of the taxpayers**.

In the case of **acquisition or construction of the home**, the property will constitute the **habitual residence** of the taxpayer and the deductible expenses are, only, the **interest inherent to the loans with mortgage guarantee** of the home constructed or acquired.

Requirements for applying the deduction

- That the **taxpayers receive** , in accordance with the current legislation applicable in the area of the public sector of the Administration of the autonomous community of the Balearic Islands, **the difficult or very difficult to cover supplement** during the entire tax period or more than half of this period.

The deduction also applies to **taxpayers who hold positions in the National Police or Civil Guard with an effective destination in the Balearic Islands** during the entire tax period or more than half of this period, which will be considered for these purposes as difficult to fill.

To determine the maximum amount deductible by the taxpayer, all expenses incurred in the fiscal year and made during the period in which the difficult or very difficult to cover supplement is received or, where applicable, is actually destined for the Balearic Islands must be taken into account.

- That the **sum of the general tax base and the savings base** , boxes **[0435]** and **[0460]** of the taxpayer, does not exceed the amount of **## ## ## 52,800 euros ## ## ##** in individual taxation and **84,480 euros** in joint taxation.

Maximum deduction limits

Attention : the limits apply **by declaration**.

1. In general:

- **2,000 euros** , when the **sum of the general tax base and the savings tax base** , boxes **[0435]** and **[0460]** of the taxpayer, **does not exceed** the amount of **33,000 euros** in individual taxation and **52,800 euros** in joint taxation.
- **1,000 euros** , when the **sum of the general tax base and the savings tax base** , boxes **[0435]** and **[0460]** of the taxpayer, **does not exceed** the amount of **52,800 euros** in individual taxation and **84,480 euros** in joint taxation.

2. Taxpayers who occupy positions in the **National Police** or the **Civil Guard** with an effective destination on the island of **Mallorca** :

- **1,400 euros** , when the **sum of the general tax base and the savings tax base** , boxes **[0435]** and **[0460]** of the taxpayer, **does not exceed** the amount of **33,000 euros** in individual taxation and **52,800 euros** in joint taxation.
- **700 euros** , when the **sum of the general tax base and the savings** , boxes **[0435]** and **[0460]** of the taxpayer, **does not exceed** the amount of **52,800 euros** in individual taxation and **84,480 euros** in joint taxation.

3. Taxpayers who occupy positions in the **National Police** or the **Civil Guard** with an effective destination on the island of **Formentera** :

- **2,600 euros** , when the **sum of the general tax base and the savings** , boxes **[0435]** and **[0460]** of the taxpayer, **does not exceed** the amount of **33,000 euros** in individual taxation and **52,800 euros** in joint taxation.

- **1,300 euros** , when the **sum of the general tax base and the savings tax base** , boxes **[0435]** and **[0460]** of the taxpayer, **does not exceed** the amount of **52,800 euros** in individual taxation and **84,480 euros** in joint taxation.

Important : In cases where destinations are on **different islands** in the same tax period, the maximum deduction limits will be **prorated** based on the number of days of destination on each of the islands.

Autonomous Community of the Canary Islands

Taxpayers who in 2025 had their habitual residence in the territory of the Autonomous Community of the Canary Islands may apply the following regional deductions:

For donations with ecological purposes

Regulations: Art. 3 Consolidated text of the current legal provisions issued by the Autonomous Community of the Canary Islands regarding transferred taxes , approved by Decree- Legislative 1/2009, of April 21

Amount and requirements for applying the deduction

10 percent of the amount of **pure and simple monetary donations** made during the tax period for ecological purposes to any of the following institutions:

- Public entities dependent on the Autonomous Community of the Canary Islands, island councils or municipal corporations of the Canary Islands, whose purpose is the defence and conservation of the environment.
- Non-profit entities regulated in articles 2 and 16 of Law 49/2002, of December 23, on the tax regime of non-profit entities and tax incentives for patronage (BOE of December 24), provided that their exclusive purpose is the defense of the environment and they are registered in the corresponding registries of the Autonomous Community of the Canary Islands.

Maximum deduction limit

The amount of this deduction **may not exceed** :

- **10 percent of the full regional quota** , box **[0546]** of the declaration or,
- **150 euros** per taxpayer.

In case of **joint taxation** Each taxpayer will apply their individual limit (150 euros) and the corresponding deductions for each of them will be added together. The 10 percent limit of the regional tax liability will be calculated on the result of joint taxation.

Documentary justification

See the specific section on "[Documentary justification](#)" of the regional tax deductions for donations."

For donations for the rehabilitation or conservation of the historical heritage of the Canary Islands

Regulations: Art. 4 Revised Text of the current legal provisions issued by the Autonomous Community of the Canary Islands on transferred taxes , approved by Legislative Decree 1/2009, of April 21

Amount of deduction

20 percent of the amounts donated.

Conditions and requirements for applying the deduction

- **Destination of donations**

The amounts donated must be used for the rehabilitation or conservation of assets located in the Canary Islands, which form part of the historical heritage of the Canary Islands and are registered in the Canary Islands Registry of Assets of Cultural Interest or included in the Inventory of Movable Assets referred to in Law 4/1999, of March 15, on the Historical Heritage of the Canary Islands.

- **Beneficiary entities**

In the case of listed buildings forming part of a historical complex in the Canary Islands, donations must be made to any of the following entities:

- a. Public Administrations, as well as the entities and institutions dependent on them.
- b. The Catholic Church and the churches, confessions or religious communities that have cooperation agreements with the Spanish State.
- c. Foundations or associations that, meeting the requirements established in Title II of Law 49/2002, of December 23, on the tax regime of non-profit entities and tax incentives for patronage (BOE of December 24), include among their specific purposes the repair, conservation or restoration of historical heritage.

Maximum deduction limit

The amount of this deduction may not exceed:

- **10% of the autonomous integral quota**, box **[0546]** of the declaration or
- **150 euros** per taxpayer.

In case of **joint taxation** Each taxpayer will apply their individual limit (150 euros) and the corresponding deductions for each of them will be added together. The 10 percent limit of the regional tax liability will be calculated on the result of joint taxation.

Documentary justification

See the specific section on "[Documentary justification](#)" of the regional tax deductions for donations."

For donations and contributions for cultural, sports, research or teaching purposes

Regulations: Art. 4 bis Consolidated Text of the current legal provisions issued by the Autonomous Community of the Canary Islands on transferred taxes , approved by Legislative Decree 1/2009, of April 21

Amount and requirements for applying the deduction

15% of the amount of donations and contributions made for the recipients and purposes indicated below:

- a. Monetary donations made to the Public Administration of the Autonomous Community of the Canary Islands, local Canary Islands corporations and public entities of a cultural, sporting or research nature that depend on them, provided that they are used to finance expenditure programmes or actions that have as their objective the promotion of any **cultural, sporting or research activity** other than the previously mentioned deductions "For donations for ecological purposes" and "For donations for the rehabilitation or conservation of the historical heritage of the Canary Islands".

The **maximum deduction base** For these purposes, it will be **50,000 euros** by tax period and taxpayer.

- b. Monetary donations made to cultural companies with equity of less than 300,000 euros, whose activity is **cinematography, performing arts, music, painting and other visual or audiovisual arts or publishing** , provided that they are used for the development of their activity.

The **maximum deduction base** For these purposes, it will be **3,000 euros** by tax period and taxpayer.

- c. Monetary donations made to scientific companies with equity of less than 300,000 euros, whose main activity is **research** , provided that they are used for the development of their activity.

The **maximum deduction base** For these purposes, it will be **3,000 euros** by tax period and taxpayer.

- d. Monetary donations made to public and private universities, research centres and higher centres for artistic education in the Autonomous Community of the Canary Islands, when they are intended to finance expenditure programmes or actions aimed at **research or teaching activities**.

The **maximum deduction base** For these purposes, it will be **50,000 euros** by tax period and taxpayer.

- e. Monetary donations made to public universities in the Autonomous Community of the Canary Islands and to public higher education centers in the aforementioned Community for the purpose of financing spending programs or actions to promote access to **education**

The **maximum deduction base** For these purposes, it will be **50,000 euros** by tax period and taxpayer.

- f. Capital contributions made to technology-based companies created or developed from patents or results generated by research projects carried out at Canary Islands universities.

The **maximum deduction base** For these purposes, it will be **50,000 euros** by tax period and taxpayer.

Maximum deduction limit

The amount of this deduction **may not exceed 5% of the autonomous community's full quota**, box **[0546]** of the declaration.

In case of **joint taxation** Each taxpayer will apply their individual maximum base and the corresponding deductions for each of them will be added together. The 5 percent limit of the regional tax liability will be calculated on the result of joint taxation.

Incompatibility

The amounts invested in **the same action or participation** of an entity **they will not be able to grant rights** to the application **simultaneous** of the scenario foreseen in section f. previous deduction and the deduction "For investment in the acquisition of shares and equity interests of new or recently created entities."

Documentary justification

See the specific section on "[Documentary justification](#)" of the regional tax deductions for donations."

For donations to non-profit organizations

Regulations: Art. 4 ter Consolidated Text of the current legal provisions issued by the Autonomous Community of the Canary Islands on transferred taxes , approved by Legislative Decree 1/2009, of April 21

Amount of deduction

Taxpayers will be entitled to a **additional deduction** to the general deduction for donations and other contributions provided for in article 68.3 of the Law of IRPFABBR, by the **donations, gifts and contributions to the entities referred to in Law 49/2002**, of December 23, on the tax regime of non-profit entities and tax incentives for patronage, according to the following scale:

Deduction base	Percentage of deduction
Up to €150	20
Remaining deduction base	15
Increased rate for repeated donations to the same entity	17.5

Rate increased by repeated donations to the same entity: If in the two immediately preceding tax periods, donations, gifts or contributions entitled to deduction have been made in favor of the same entity for an amount equal to or greater than that of the previous year, the percentage of deduction applicable to the base of the deduction in favor of that same entity that exceeds 150 euros will be 17.5 percent.

Maximum deduction base

- The deduction base, **may not exceed 10 percent of the taxpayer's taxable base** .
- The basis for the deduction will be that defined in Law 49/2002, of December 23, on the tax regime for non-profit entities and tax incentives for patronage.

See in this regard the heading "Deductions for donations and other contributions" in Chapter 16 of Part 1 of this Manual.

Incompatibility

This deduction is **incompatible** with the application of the regional deductions "For donations for ecological purposes" and "For donations and contributions for cultural, sporting, research or teaching purposes", when it is applied to the amounts contributed to the same beneficiaries who receive the donations, gifts and contributions that give rise to the application of those deductions.

Documentary justification

See the specific section " [Documentary Justification](#) " of the general deduction for donations and other contributions.

Documentary justification of the previous regional deductions for donations

Regulations: Art. 5 Consolidated Text of the current legal provisions issued by the Autonomous Community of the Canary Islands on transferred taxes , approved by Legislative Decree 1/2009, of April 21

To be eligible for the regional tax deductions "For donations with an ecological purpose", "For donations for the rehabilitation or conservation of the historical heritage of the Canary Islands" and "For donations and contributions for cultural, sporting, research or teaching purposes", the following requirements must be met:

- Obtain from the recipient entity **certification** which includes, in addition to the tax identification number and personal identification data of the donor and the recipient entity, the date and destination of the donation, and its amount when it is monetary.

In the case of **non-monetary donations** , the value of the donated goods must be accredited by means of a certificate issued by the beneficiary technology-based company, as well as the **identification data of the public document or other authentic document proving the delivery of the donated good or right** .

- Furthermore, in the case of the deduction "For donations and contributions for cultural, sports, research or teaching purposes":
 - When the recipient of the donation is a **Canarian entity or public university** , the certification issued referred to in the previous point will include the **identification of the project of cultural, sports, research or teaching interest** .
 - When the donee is of a **private nature** , an additional **certification must be included** , issued by the competent department, stating **that the aforementioned project is of cultural, sporting, research or educational interest** .
- That the certification indicated above **contains an express mention that the donation has been made irrevocably and that it has been accepted** .

Note: *The revocation of the donation will determine the obligation to pay the corresponding quotas for the benefits enjoyed in the tax period of the year in which said revocation occurs, without prejudice to any applicable late payment interest.*

For amounts allocated by their owners to the restoration, rehabilitation or repair of real estate declared of cultural interest

Regulations: Articles 6 and 14 quater Consolidated text of the current legal provisions issued by the Autonomous Community of the Canary Islands regarding transferred taxes, approved by Legislative Decree 1/2009, of April 21

Amount and requirements for applying the deduction

10% of the amounts allocated by the owners of real estate located in the Canary Islands to the restoration, rehabilitation or repair of the same, provided that the following conditions are met:

- That the assets are registered in the Canary Islands Registry of Assets of Cultural Interest or affected by the declaration of Asset of Cultural Interest provided that the properties meet the requirements determined by regulation.
- That the restoration, rehabilitation or repair works have been authorized by the competent body of the Autonomous Community or, where appropriate, by the corresponding island council or town hall.

Maximum deduction limits

- The amount of this deduction **may not exceed 10% of the autonomous community's full quota**, box **[0546]** of the declaration.
- Furthermore, the sum of the amount of this deduction together with the regional deductions "For investment in habitual residence", "For energy rehabilitation works of the habitual residence" and "For works to adapt the habitual residence by people with disabilities" may not exceed **15% of the regional total quota**.
- The **base** from the deduction **will reduce** in the amount of the **aid** granted by Public Administrations in the tax period in question, which cover all or part of the expenses that give rise to the deduction, provided that such aid is considered **exempt income** for the purposes of IRPFABBR.

For higher education expenses

Regulations: Art. 7 Consolidated Text of the current legal provisions issued by the Autonomous Community of the Canary Islands regarding transferred taxes, approved by Legislative Decree 1/2009, of April 21

Amount of deduction

For each descendant or adopted child who meets the requirements specified below:

a) **1,800** euros, in general, when **they pursue higher education studies outside** the island where the taxpayer's habitual residence is located.

The above amount will be **1920** euros if the taxpayer's taxable income is less than **37.062** euros.

b) **900** euros, when pursuing higher education studies **on the same island** as the taxpayer's habitual residence, the descendants or adopted children **move their domicile** to a rented home, college or student residence, located in the municipality where the higher education teaching center is located or a neighboring municipality, but, in any case, **other** than the **municipality of the taxpayer's habitual residence** .

Those persons linked to the taxpayer by reason of guardianship or unpaid foster care, in accordance with the terms provided for in current legislation, are considered descendants or adopted children.

Please note that, as of September 3, 2021, the date of entry into force of Law 8/2021, of June 2, which reforms the civil and procedural legislation to support people with disabilities in the exercise of their legal capacity, guardianship is reduced to unemancipated minors not subject to parental authority or in a situation of abandonment, being abolished for emancipated minors and for adults, for whom representative guardianship and other measures to support their legal capacity are established.

Maximum deduction limit

The amount of this deduction **may not exceed 40 percent of the full regional quota**, box **[0546]** of the statement.

Requirements for applying the deduction

1. Regarding descendants or adopted children

- They must be **single**.
- **must be financially dependent on the** .

The deduction does not require that the taxpayer be entitled to the application of the minimum allowance for dependents under the Law of Personal Income Tax but that the descendant is economically dependent on him, regardless of whether he pays alimony.

- **They must not have turned 25 years old** on the tax accrual date (normally, December 31).
- They must be **enrolled in higher education studies** as provided for in article 3.5 of Organic Law 2/2006, of May 3, on education.

Note: The deduction will be **applied** to the return corresponding to the **tax period in which the academic year begins**.

For example, for the 2025-2026 academic year, it will be applied in the 2025 fiscal year.

2. For the application of the assumption provided for in letter a)

- **That higher education studies cover a full academic year or a minimum of 30 credits.**

- **That the descendant or adopted child** who gives rise to the right to the deduction **has not obtained income in the fiscal year for an amount greater than 8,000 euros** .

For these purposes, the expression **income** should be understood as the sum of the general tax base and the savings tax base.

- **That the sum of the general tax base and the savings tax base of the taxpayer**, boxes **[0435]** and **[0460]** of the declaration corresponding to the year in which the right to the deduction arises, **is not greater than** :

- **46,455 euros** in individual taxation.

- **61,770 euros** in joint taxation.

- **That on the Island of residence** of the taxpayer **there is no public educational offer** , other than virtual or distance, for carrying out the studies that determine the transfer to another place to be taken.

3. For the application of the assumption provided for in letter b)

- **That the descendant or adopted child** who gives rise to the right to the deduction **has not obtained income in the fiscal year for an amount greater than 8,000 euros** .

For these purposes, the expression **income** should be understood as the sum of the general tax base and the savings tax base.

- **That the sum of the general tax base and the savings tax base of the taxpayer**, boxes **[0435]** and **[0460]** of the declaration corresponding to the year in which the right to the deduction arises, **is not greater than** :

- **46,455 euros** in individual taxation.

- **61,770 euros** in joint taxation.

- The application of the deduction is **conditioned** on the **declaration** by the taxpayer of the landlord's tax identification number, the cadastral identification number of the rented property and the annual rental fee, or where applicable, the tax identification number of the college or student residence.

Conditions for the application of the deduction

For the purposes of applying the deduction, the following rules must be taken into account:

- The determination of the **personal and family circumstances** that must be taken into account for the application of the deduction will be carried out taking into account the **situation existing on the date of accrual of the tax** (normally, December 31).
- **When two or more taxpayers are entitled** to this deduction and do not or cannot opt for joint taxation, the deduction **will be prorated among them** .

- When several taxpayers **have different degrees of kinship** with the person who is pursuing the studies that give rise to the right to the deduction, only those with the closest degree may apply for the deduction.

Important: Once the information necessary for its calculation has been entered by the taxpayers entitled to the deduction in the case provided for in section b) above, it will be automatically transferred to the section "Additional information to the regional deduction of the Canary Islands for higher education study expenses" of Annex B.13 of the declaration.

For non-higher education expenses

Regulations: Art. 7 bis Consolidated Text of the current legal provisions issued by the Autonomous Community of the Canary Islands on transferred taxes, approved by Legislative Decree 1/2009, of April 21

Amount and maximum limit of the deduction

- **100 percent** of the **amounts paid** in the tax period **for the following concepts** :
 - acquisition of textbooks and teaching materials, regardless of their format, including digital;
 - transport;
 - uniform and
 - school cafeterias.
- This deduction has the following **limits** :
 - a. A maximum limit of **133 euros** , for the first descendant or adopted child.
 - b. **66 additional euros** for each of the remaining descendants or adopted children.

Requirements and other conditions for the application of the deduction

- The expenses that qualify for the deduction are those arising from descendants or adopted children that give rise to the application of the minimum allowance for descendants provided for in the regulations of IRPFABBR **and are enrolled in school**, who are enrolled in first and second grade studies **early childhood education, basic education and post-compulsory secondary education** provided for in sections 3 and 4 of article 3 of Organic Law 2/2006, of May 3, on Education.

are considered to be those persons linked to the taxpayer by reason of guardianship or unpaid foster care, in accordance with the terms provided for in current legislation.

Please note that, as of September 3, 2021, the date of entry into force of Law 8/2021, of June 2, which reforms the civil and procedural legislation to support persons with disabilities in the exercise of their legal capacity, guardianship is limited to unemancipated minors not subject to parental authority or in a situation of neglect, being abolished for emancipated minors and for adults, for whom representative guardianship and other measures to support their legal capacity are established.

- **That the sum of the general tax base and the savings tax base, boxes [0435] and [0460] of the declaration corresponding to the year in which the right to the deduction originates, is not greater than :**

- **46,455 euros** in individual taxation.

- **61,770 euros** in joint taxation.

- **That the expense is justified by invoice** which must meet all the conditions established in the Regulation governing billing obligations approved by Royal Decree 1619/2012, of November 30.

The invoice received by taxpayer **must be kept for the limitation period** , and a copy of it will be accepted in the event that two or more taxpayers are entitled to the deduction and do not, or cannot, opt for joint taxation.

- When several taxpayers have different degrees of kinship with the person who is pursuing the studies that give rise to the right to the deduction, **only those with the closest degree** may apply for the deduction.
- When two or more taxpayers are entitled to this deduction, the deduction (and the deduction limit) **will be prorated among them in equal parts** .

As a general rule, only taxpayers in whose name the invoice justifying the expenses is issued will be entitled to apply the deduction. However, in the case of married couples under a community property regime, the amounts paid will be attributed to both spouses in equal parts, so both parents could apply the deduction on half of the amounts paid for expenses incurred by the children, even if the invoice is in the name of only one of them.

- The **base** from the deduction **will reduce** in the amount of the **aid** granted by Public Administrations in the tax period in question, which cover all or part of the expenses that give rise to the deduction, provided that such aid is considered **exempt income** for the purposes of IRPFABBR.

For moving the habitual residence to another island of the Archipelago to carry out an employed work activity or an economic activity

Regulations: Art. 8 Consolidated Text of the current legal provisions issued by the Autonomous Community of the Canary Islands on transferred taxes , approved by Legislative Decree 1/2009, of April 21

Amount of deduction

300 euros in the tax period in which the change of residence occurs and in the following one.

Maximum deduction limit

The amount of the deduction **may not exceed the autonomous part of the total quota derived from income from work and economic activities** in each of the two years in which the deduction is applicable.

Requirements and other conditions for the application of the deduction

- The **transfer of the habitual residence from the island where you reside to any of the other islands of the Archipelago** must be **motivated by the performance of an employment activity for another party or an economic activity** .
- **To consolidate the right to the deduction** , the taxpayer must remain on the destination island **during the year in which the transfer occurs and the following three** .

***Note:** Failure to comply with any of the two previous requirements will result in the deducted amounts being included in the regional tax rate for the year in which the failure occurs, with the corresponding late payment interest.*

- **That the sum of the general tax base and the savings tax base, boxes [0435] and [0460] of the declaration corresponding to the year in which the right to the deduction originates, is not greater than :**

- **46,455 euros** in individual taxation.

- **61,770 euros** in joint taxation.

The deduction requires, among other requirements, that in the **year of the transfer from the island** - not in the following year to which its application extends nor in the following three years in which its enjoyment is conditional on the permanence on said island -, the taxpayer's income does not exceed the following amounts:

- Year of transfer **2025**: 46,455 euros in individual taxation and 61,770 euros in joint taxation.

- Year of transfer **2024** : 45,500 euros in individual taxation and 60,500 euros in joint taxation.

Particularities in case of joint taxation

In the case **joint taxation the deduction of 300 euros will be in each of the two tax periods in which deduction is applicable, for each of the taxpayers who move their residence in the terms mentioned above up** the limit of the regional portion of the full tax rate from work and economic activities that corresponds to the taxpayers who generate the right to apply the deduction.

When both spouses have moved their residence to another island to carry out an activity, the limit of the deduction in joint taxation is calculated jointly for both.

By investment in the acquisition of shares and social participations of new or recently created entities

Regulations: Art. 9 Consolidated text of the current legal provisions issued by the Autonomous Community of the Canary Islands regarding transferred taxes, approved by Legislative Decree 1/2009, of April 21

Amount and maximum limit of the deduction

- He **20 percent of the amounts invested** during the year in the acquisition of shares and equity interests as a result of company formation agreements or capital increases in commercial companies that take the form of **public limited company and private limited company**.

The **applicable deduction limit** will be **4,000 euros per year**.

- **30 percent of the amounts invested** during the year in the acquisition of shares and equity interests as a result of company formation agreements or capital increases in:
 - to) **companies created or owned by universities or research centers;**
 - b) **worker-owned corporations, worker-owned limited liability companies and cooperative societies.**

He **deduction limit** applicable will be, both in case a) and in case b), of **6,000 euros per year**.

Important : The present deduction applies because **three guys** of different investments, for each of which a limit is set **distinct and independent**.

In case of **joint taxation**, **each taxpayer** the limit of the family unit will apply **individual** (or limits where applicable) and the corresponding deductions for each of them will be added together.

Requirements and other conditions for the application of the deduction

- **That, as a consequence of the participation acquired** by the taxpayer, computed together with the participation held in the same entity by his/her spouse or persons related to the taxpayer by reason of kinship, in a direct or collateral line, by consanguinity or affinity up to the third degree included, more than 40% of the total share capital of the entity or its voting rights are held during any day of the calendar year.

Attention : It is worth recalling that Article 41 of the Consolidated Text **treats members of civil partnerships as equivalent to spouses** with regard to the regional tax deductions of IRPFABBR.

- That the taxpayer **do not hold executive or managerial positions** in the investee entity.
- That said participation **is maintained for a minimum of three years**.
- **That the entity** from which the shares or interests **are acquired meets the following requirements**:
 1. May it have its **registered and tax domicile** in the **Autonomous Community of the Canary Islands**.
 2. That develops a **economic activity** .

For these purposes, the entity will not be considered to carry out an economic activity when its main activity is the management of movable or immovable assets, in accordance with the provisions of article 4.Eight.Two.a) of Law 19/1991, of June 6, on the Wealth Tax.

3. That, **in the case in which the investment made corresponds to the constitution of the entity** , from the first fiscal year this entity has at least one person hired with a full-time employment contract, registered in the General Social Security Regime.

Attention : this requirement **will not be required** in the case of investment in worker-owned corporations, worker-owned limited liability companies and cooperative societies.

4. That, **in the case where the investment made corresponds to a capital increase of the entity** , said entity had been established within the three years prior to the capital increase and that the average workforce of the entity during the two fiscal years following the increase increases with respect to the average workforce it had in the previous twelve months by at least one person with the previous requirements and said increase is maintained for at least another twenty-four months.

To calculate the total average workforce of the entity and its increase, the persons employed in accordance with the terms established by labour legislation will be taken into account, taking into account the contracted working day in relation to the full working day.

Incompatibility

- The amounts invested in **the same action or participation** of an entity **they will not be able to grant rights** to the application **simultaneous** of the present deduction and of the assumption provided for in section f. of the deduction "[For donations and contributions for](#)

[cultural, sporting, research or teaching purposes](#)" (relating to capital contributions made to technology-based companies created or developed from patents or results generated by research projects carried out in Canary Islands universities).

- If acquired in 2025 **several shares (or stakes) of the same entity** Although the taxpayer may not apply both deductions for the same share (or participation), he may apply the present deduction to part of such shares or participations and the remaining ones (different from the previous ones but of the same entity) the case provided for in section f. of the deduction "For donations and contributions for cultural, sporting, research or teaching purposes".

Important: Once the information necessary for the calculation has been entered by the taxpayers entitled to the deduction, it will be automatically transferred to the section "Additional information on the regional deduction for investment in the acquisition of shares and equity interests in new or recently created entities in Andalusia, Aragon, Principality of Asturias, Balearic Islands, Canary Islands, Cantabria, Castile and León, Castile-La Mancha, Catalonia, Extremadura, Galicia, Madrid, Murcia and the Valencian Community", of Annex B.11 of the declaration.

By birth or adoption of children

Regulations: Art. 10 Consolidated Text of the current legal provisions issued by the Autonomous Community of the Canary Islands regarding transferred taxes, approved by Legislative Decree 1/2009, of April 21

Amount and requirements for applying the deduction

- **For each child born or adopted** in the tax period, who lives with the taxpayer:
 - **265 euros** , when it is the **first or second child** .
 - **530 euros** , when it is the **third** .
 - **796 euros** , when it is the **quarter** .
 - **928 euros** , when it is the **fifth or successive** .
- **In the event that the child born or adopted has a physical, mental, or sensory disability equal to or greater than 65%** , provided that said child has lived with the taxpayer uninterruptedly from birth or adoption until the end of the tax period, **in addition to the deduction corresponding to the birth or adoption referred to in the previous point, the amount from the following may be deducted:**
 - **600 euros** , when it concerns the first or second child who suffers from said disability.
 - **1,100 euros** , when it concerns the third or subsequent child who suffers from said disability, provided that the previous children with disabilities survive.

Conditions for the application of the deduction

- **When both parents or adopters are entitled to the deduction** and do not opt for joint taxation, its amount **will be prorated between them in equal parts** .
- **To determine the order number of child** born or adopted, the children who live with the taxpayer on the date the tax is due (normally, December 31) will be taken into account, taking into account for these purposes both natural and adopted children.
- **The following will be considered to live with the taxpayer** , among others, any children born or adopted who, depending on the taxpayer, are admitted to specialized centers.
- **That the sum of the general tax base and the savings tax base**, boxes **[0435]** and **[0460]** of the declaration corresponding to the year in which the right to deduction arises, **is not greater than:**
 - **46,455 euros** in individual taxation.
 - **61,770 euros** in joint taxation.

Compatibility

The present deduction results **compatible** with the application of the regional tax deduction "For large families".

For taxpayers with disabilities and those over 65 years of age

Regulations: Art. 11 Consolidated Text of the current legal provisions issued by the Autonomous Community of the Canary Islands regarding transferred taxes, approved by Legislative Decree 1/2009, of April 21

Amount of deduction

- **400 euros** for each taxpayer with a degree of **disability equal to or greater than 33%** .
- **160 euros** for each taxpayer **over 65 years of age** .

Attention: both amounts are **compatible** with each other.

- The determination of the personal and family circumstances that must be taken into account for the application of this deduction will be carried out taking into account the **situation existing on the date of accrual of the tax** (normally, December 31).

Conditions for applying the deduction

That the sum of the **general tax base and the savings tax base**, boxes **[0435]** and **[0460]** of the declaration corresponding to the tax period in which the right to the deduction arises, is **not greater than** :

- **46,455 euros** in individual taxation.
- **61,770 euros** in joint taxation.

For fostering minors

Regulations: Art. 11 bis Consolidated Text of the current legal provisions issued by the Autonomous Community of the Canary Islands on transferred taxes, approved by Legislative Decree 1/2009, of April 21

Amount and requirements for applying the deduction

- **330 euros** for each minor in emergency, temporary or permanent foster care provided for in article 173 bis of the Civil Code, provided that the minor lives with the minor for the entire tax period.

Accuracy : Please note that Law 26/2015, of July 28, which modifies the system of protection for children and adolescents (BOE of July 29) modified, since August 18, 2015, article 173 bis of the Civil Code that regulates the modalities of foster care and, in accordance with this modification, emergency and temporary foster care contemplates the cases of the previous simple foster care.

If the cohabitation is less than **tax period** the amount of the deduction prorated by the actual days of cohabitation in the tax period.

- **This deduction will not give rise to** when the adoption of the minor occurs during the tax period.
- When two or more taxpayers are entitled to this deduction and do not or cannot opt for joint taxation, the deduction **will be prorated among them in equal parts** .

For single-parent families

Regulations: Art. 11 ter Consolidated Text of the current legal provisions issued by the Autonomous Community of the Canary Islands on transferred taxes, approved by Legislative Decree 1/2009, of April 21

Amount of deduction

133 euros for the taxpayer who has descendants under his/her care, provided that he/she does not live with any person other than the aforementioned descendants, unless they are ascendants who generate the right to apply the minimum for ascendants.

Requirements and other conditions for the application of the deduction

- **Descendants** will be considered for the purposes of this deduction:
 - a. Minor children, whether through paternity or adoption, provided **they live with the taxpayer and do not have annual income** excluding exempt income **exceeding 8,000** .

The expression **income** should be understood as the sum of the general tax base and the savings tax base of the declaration.

- b. **Adult children with disabilities** , whether through parental or adoption relationships, **provided they live with the taxpayer and do not have annual income** , excluding exempt income, **greater than 8,000 euros** .
 - c. **The descendants** referred to in letters a and b above who, without living with the taxpayer, **depend economically on him/her and are admitted to specialized centers** .

Those **persons linked to the taxpayer by reason of guardianship and foster care** will be considered descendants, in accordance with the terms provided for in current legislation.

Please note that, as of September 3, 2021, the date of entry into force of Law 8/2021, of June 2, which reforms the civil and procedural legislation to support persons with disabilities in the exercise of their legal capacity, guardianship is limited to unemancipated minors not subject to parental authority or in a situation of neglect, being abolished for emancipated minors and for adults, for whom representative guardianship and other measures to support their legal capacity are established.

- **In the event of cohabitation with descendants who do not entitle the deduction** , the right to it will not be lost as long as the descendant's annual income, excluding exempt income, does not exceed 8,000 euros.
- **That the sum of the general tax base and the savings tax base, boxes [0435] and [0460] of the declaration corresponding to the year in which the right to the deduction originates, is not greater than :**
 - **46,455 euros** in individual taxation.
 - **61,770 euros** in joint taxation.
- When during the tax period there is an alteration in the family situation for any reason, for the purposes of applying the deduction, it will be understood that there has been cohabitation when such situation has occurred **for at least 183 days per year** .

For childcare expenses

Regulations: Art. 12 Consolidated Text of the current legal provisions issued by the Autonomous Community of the Canary Islands regarding transferred taxes, approved by Legislative Decree 1/2009, of April 21

Amount and maximum limit of the deduction

18% of the amounts paid in the tax period for custody expenses, in daycare centers authorized for opening and operation, of **offspring under 3 years of age** , with a **maximum of 530 euros per year for each offspring** .

Requirements and other conditions for the application of the deduction

- The taxpayer must be the **parent or guardian** with whom the children under 3 years of age live.

Those persons linked to the taxpayer by reason of guardianship or unpaid foster care, in accordance with the terms provided for in current legislation, are considered descendants.

- Custody costs **must be justified by invoice** , which must meet all the conditions established in the Regulation governing invoicing obligations approved by Royal Decree 1619/2012, of November 30.

The invoice received by taxpayer **must be kept for the limitation period** , and a copy of it will be accepted in the event that two or more taxpayers are entitled to the deduction and do not opt, or cannot opt, for joint taxation.

- **That the taxpayers have not obtained, in individual taxation, income exceeding 46,455 euros in the tax period.**

In the case of joint taxation This requirement will be considered fulfilled if the **family unit income does not exceed 61,770 euros**.

Income is determined by the sum of the general tax base and the savings tax base, boxes **[0435]** and **[0460]** of the declaration, corresponding to the year in which the right to the deduction arises.

- **When two or more taxpayers are entitled to the deduction** and do not choose, or cannot choose, joint taxation, **its amount will be prorated between them in equal parts** .
- The determination of the personal and family circumstances that must be taken into account for the application of this deduction will be carried out taking into account the **situation existing on the date of accrual of the tax** (normally, December 31).

Notwithstanding the foregoing, **the deduction and its limit in the tax period in which the child turns 3 years old** will be calculated in a manner **proportional to the number of months in which the requirements** provided for the application of the deduction are met.

- The application of this deduction is **subject to the declaration** by the taxpayer of the **tax identification number** of the authorized nursery and the **amount paid** in the tax period.
- The **base** from the deduction **will reduce** in the amount of the **aid** granted by Public Administrations in the tax period in question, which cover all or part of the expenses that give rise to the deduction, provided that such aid is considered **exempt income** for the purposes of IRPFABBR.

For large family

Regulations: Art. 13 Consolidated Text of the current legal provisions issued by the Autonomous Community of the Canary Islands regarding transferred taxes, approved by Legislative Decree 1/2009, of April 21

Amount of deduction

As a general rule, the taxpayer who holds, on the date of accrual of the tax (normally, December 31), the title of large family may deduct the amount that comes from the following:

- **597 euros** , when it concerns a large family of **general category** .
- **796 euros** , when it concerns a large family of **special category** .

When either spouse or descendant to whom the minimum personal and family allowance provided for in the regulations applies IRPFABBR have a **degree of physical, mental or sensory disability equal to or greater than 65 percent**, the amount of the deduction **will be**:

Attention : It is worth recalling that Article 41 of the Consolidated Text **treats members of civil partnerships as equivalent to spouses** with regard to the regional tax deductions of IRPFABBR.

- **1,326 euros** , when it concerns a large family of **general category** .
- **1,459 euros** , when it concerns a large family of **special category** .

If the common-law partner with a disability equal to or greater than 65 percent is **NOT included in the large family title, general or special** , the deduction to be applied by the taxpayer will be, respectively, 597 or 796 euros. If **is included** , the deduction to be applied by the taxpayer will be 1,326 or 1,459 euros, without prejudice to its apportionment if there are two taxpayers entitled to its application.

Requirements and conditions of application

- The conditions necessary for consideration as a large family and its classification by categories will be determined in accordance with the provisions of Law 40/2003, of November 18, on the protection of large families (BOE of November 19).
- **He The large family certificate must be issued by the competent authority** in matters of social services of the Government of the Canary Islands or by the corresponding bodies of other Autonomous Communities.
- The deduction will be applied by the taxpayer with whom the rest of the members of the large family live. When these **live with more than one taxpayer** , the amount of the deduction **will be prorated equally** in the declaration of each of them.

Compatibility

This deduction is **compatible** with the application of the regional deduction "For the birth or adoption of children."

For investment in primary residence

Regulations: Articles 14 and 14 quater of the Consolidated Text of the current legal provisions issued by the Autonomous Community of the Canary Islands regarding transferred taxes, approved by Legislative Decree 1/2009, of April 21

See also the first Additional Provision of Decree Law 12/2021, of September 30, which adopts tax, organizational and management measures as a result of the volcanic eruption on the island of La Palma (BOC 01-10-2021 - BOE 25-11-2021)

La Palma volcanic eruption: *of In accordance with the First Additional Provision of Decree Law 12/2021, the right to the deductions made in the regional tax liability will NOT be lost. IRPFABBR for the amounts paid for this concept, even though the main residences have been destroyed by the volcanic eruption of La Palma, and may continue to apply this deduction for the amounts that may continue to be paid.*

Maximum amount and basis of the deduction

- Taxpayers will be able to deduct **the percentage that corresponds in each case**, according to the following table, **of the amounts satisfied** in the tax period for the acquisition of the dwelling that constitutes or will constitute their habitual residence, under the same terms **and provided that the same requirements stipulated in Article 68.1 of the Law are met IRPFABBR, according to the wording in force as of January 1, 2012.**

The acquisition extends to the construction of the main residence, its rehabilitation and expansion in accordance with the provisions of its eighteenth transitional provision of the Law of IRPFABBR.

Remember that, according to Article 55 of the Regulations of IRPFABBR According to the wording in force as of December 31, 2012, the construction of a habitual residence is considered to be the case in which the taxpayer directly pays the expenses derived from the execution of the works, or pays amounts on account to the promoter thereof, *provided that the works* complete within a period not exceeding four years from the start of the investment, except in the exceptional cases provided for in paragraphs 3 and 4 of the aforementioned article 55, in which an extension of said period may be granted which, in no case, may exceed another four years.

Amount of the general and savings tax base	Percentage of deduction
Less than 26,035 euros	5 per 100
Equal to or greater than 26,035 euros and less than 46,455 euros	3.5 per 100

For the purposes of applying the above table, each taxpayer will take the sum of the amount of the general tax base and the savings tax base that appear in boxes **[0435]** and **[0460]** of their declaration under the individual tax regime.

The above percentages will be **5.5 per 100** and **4 per 100**, respectively, if the taxpayer is **under 40 years of age**.

- The **maximum base** of the deduction will be **6,000 euros** per year per taxpayer.

The **base** from the deduction **will reduce** in the amount of the **aid** granted by Public Administrations in the tax period in question, which cover all or part of the expenses that give rise to the deduction, provided that such aid is considered **exempt income** for the purposes of IRPFABBR.

Conditions for the application of the deduction

- The concept of habitual residence, as well as the maximum deduction base and the remaining requirements for the practice of the deduction are those contained in the **state regulations of the deduction for investment in habitual residence in the wording in force as of December 31, 2012**.

Joint deduction limit

The sum of the amount of this deduction together with the regional deductions "For amounts allocated by their owners to the restoration, rehabilitation or repair of real estate declared of Cultural Interest", "For energy rehabilitation works of the habitual residence" and "For works to adapt the habitual residence by people with disabilities" may not exceed **15% of the regional total quota**, box **[0546]** of the declaration.

For energy rehabilitation works of the habitual residence

Regulations: Articles Articles 14 bis and 14 quater of the Consolidated Text of the current legal provisions issued by the Autonomous Community of the Canary Islands regarding transferred taxes, approved by Legislative Decree 1/2009, of April 21

See also Additional Provision 1 of Decree Law 12/2021, of September 30, adopting tax, organizational and management measures as a result of the volcanic eruption on the island of La Palma (BOC 01-10-2021 - BOE 25-11-2021)

La Palma volcanic eruption: In accordance with Additional Provision One of Decree Law 12/2021, the right to the deductions made in the regional tax liability will NOT be lost. IRPFABBR for the amounts paid for this concept, even though the usual homes have been destroyed by the volcanic eruption of La Palma, being able to continue applying this deduction for the amounts that they may continue to pay.

Amount of deduction

12 percent , of the amounts allocated to energy rehabilitation works in the taxpayer's habitual residence.

Maximum deduction limits

- The amount of this deduction **may not exceed 10% of the autonomous community's full quota**, box **[0546]** of the declaration.
- **Furthermore** , the sum of the amount of this deduction together with the regional deductions "For amounts allocated by their owners to the restoration, rehabilitation or repair of real estate declared of Cultural Interest", "For investment in habitual housing" and "For works to adapt the habitual housing by people with disabilities" **may not exceed 15% of the regional total quota**, box **[0546]** of the declaration.

Deduction base

- The basis for the deduction will be the amounts paid, **by credit or debit card, bank transfer, personal check or deposit into accounts in credit institutions** , to the persons or entities that carry out the works.

Under no circumstances will amounts paid through tender money deliveries give the right to practice this deduction.

- The **maximum annual base** of this deduction will be **7,000 euros** per taxpayer.

The basis of the deduction is **will reduce** in the amount of the **aid** granted by Public Administrations in the tax period in question, which cover all or part of the expenses that give rise to the deduction, provided that such aid is considered **exempt income** for the purposes of IRPFABBR.

Requirements and other conditions for the application of the deduction

- The habitual residence must be owned by the taxpayer.

Note: Works carried out in parking spaces, gardens, parks, swimming pools, sports facilities and other similar elements will not give the right to apply this deduction.

- For the purposes of this deduction **energy rehabilitation works** 1## shall be understood as those aimed at **improving the energy performance** of buildings by reducing their energy demand, **increasing the performance of thermal systems and installations** or incorporating that uses renewable energy sources.

Also considered as such will be the improvement of supply facilities and installation of **mechanisms that promote water savings** , as well as the implementation of **separate sanitation networks in the building** and other systems that promote the reuse of grey water and rainwater in the same building or on the plot or that reduce the volume of

discharge into the public sewer system.

Note: Amounts spent on furniture or household appliances will not generate the right to this deduction.

- In the case of **buildings under a horizontal property regime** in which the energy rehabilitation work is contracted by the community of owners, the amount of the expense will be imputed to the different owners with the right to deduction **based on their participation quota**.
- The energy rehabilitation work **must be accredited by means of energy rating certificates**, in the terms established in Royal Decree 390/2021, of June 1, which approves the basic procedure for the certification of the energy efficiency of buildings, duly registered in the Registry of energy efficiency certificates of buildings of the department responsible for ecological transition and energy, which includes the certificate obtained before the energy rehabilitation works are carried out and the one issued after them.

Documentary justification

- The expenditure of the energy rehabilitation works **must be justified by invoice** which must comply with all the conditions established in the Regulation governing billing obligations approved by Royal Decree 1619/2012, of November 30.
- In the case of **buildings under a horizontal property regime** in which the energy rehabilitation work is contracted by the community of owners, the latter will certify the amount of the expense attributable to each dwelling and that it has been effectively paid by the owner in the tax period.
- The invoice received by the taxpayer, or where appropriate the certification issued by the community of owners, **must be kept during the limitation period**, and a copy of it will be accepted in the event that two or more taxpayers have the right to the deduction and do not opt, or cannot opt, for joint taxation.

Joint deduction limit

The sum of the amount of this deduction together with that of the regional deductions “For amounts allocated by their owners to the restoration, rehabilitation or repair of real estate declared to be of Cultural Interest”, “For investment in main residence” and “For adaptation works of the main residence by persons with disabilities” **may not exceed 15 percent of the full regional quota**, box **[0546]** of the statement.

Incompatibility

The present deduction results **incompatible** with the application of the regional deductions “For amounts allocated by their owners to the restoration, rehabilitation or repair of real estate declared to be of Cultural Interest” and “For investment in main residence”, which cannot be applied to the **same quantities** both deductions.

Important: Once the information necessary for the calculation has been entered by the taxpayers entitled to the deduction, it will be automatically transferred to the section "Additional information to the regional deduction of the Balearic Islands for certain investments to improve the sustainability of the main residence, of the Canary Islands for energy rehabilitation works of the main residence, of Castile and León for actions in the main residence of people with disabilities and for environmental installations in the main residence, of the Region of Murcia for investment in renewable energy resource installations and of the Valencian Community for amounts invested from 2023 onwards in self-consumption installations or generation of electrical or thermal energy through renewable sources", of Annex B.12 of the declaration.

For works to adapt the habitual residence for people with disabilities

Regulations: Articles Articles 14 ter and 14 quater of the Consolidated Text of the current legal provisions issued by the Autonomous Community of the Canary Islands regarding transferred taxes, approved by Legislative Decree 1/2009, of April 21

See also Additional Provision 1 of Decree Law 12/2021, of September 30, adopting tax, organizational and management measures as a result of the volcanic eruption on the island of La Palma (BOC 01-10-2021)

La Palma volcanic eruption: of In accordance with Additional Provision One of Decree Law 12/2021, the right to the deductions made in the regional tax liability will NOT be lost. IRPFABBR for the amounts paid for this concept, even though the main residences have been destroyed by the volcanic eruption of La Palma, and may continue to apply this deduction for the amounts that may continue to be paid.

Amount of deduction

14 percent of the amounts paid during the tax period for the **adaptation of the home** that constitutes or will constitute the **habitual residence** of:

- a. **Taxpayers** who prove a **degree of disability equal to or greater than 65%.**

The deduction percentage will be **18 per 100** if the taxpayer is, additionally, **over 65 years of age** .

- b. Taxpayers when the **disability equal to or greater than 65 percent** be suffered by the **spouse**, the **ascendants** either **descendants** that they live with them, **provided that those**, individually considered, **do not have annual income**, excluding those exempt, **over 35,735 euros.**

The deduction percentage will be **18 percent** if the spouse, ascendants or descendants were additionally **over 65 years of age**.

Attention : It is worth recalling that Article 41 of the Consolidated Text **treats members of civil partnerships as equivalent to spouses** with regard to the regional tax deductions of IRPFABBR.

Base of the deduction and maximum base

- The **basis of the deduction** consists of the amounts paid during the tax period for the works and installations that constitute the adaptation of the habitual residence.

The aforementioned base is **will reduce** in the amount of aid granted by Public Administrations in the tax period in question, which covers all or part of the expenses that give rise to the deduction, provided that such aid is considered **exempt income** for the purposes of IRPFABBR.

- The **maximum base** of the deduction will be **15,000 euros** per taxpayer.

Requirements and other conditions for the application of the deduction

- The **works and installations** in which the adaptation consists **must be strictly necessary for accessibility and sensory communication**, so that they facilitate the dignified and adequate development of people with disabilities, a fact that must be accredited before the tax administration by means of a resolution or certificate issued by the department competent in matters of disability assessment.
- **When two or more taxpayers are entitled to apply this deduction** with respect to the same **ascendants** or **descendants** for the same tax period, **the maximum base of the deduction will be prorated** between them in equal parts.

However, when taxpayers have **different degrees of kinship** with the ascendant or descendant, the application of the reduction will correspond to those of the closest degree.

Joint deduction limit

The sum of the amount of this deduction together with the regional deductions "For amounts allocated by their owners to the restoration, rehabilitation or repair of real estate declared of Cultural Interest", "For investment in habitual housing" and "For energy rehabilitation works of the habitual housing" **may not exceed 15% of the regional total quota**, box **[0546]** of the declaration.

For rent of habitual residence

Regulations: Art. 15 Consolidated Text of the current legal provisions issued by the Autonomous Community of the Canary Islands regarding transferred taxes, approved by Legislative Decree 1/2009, of April 21

Amount and maximum limit of the deduction

- **24 percent of the amounts paid** in the tax period for the rent of the habitual residence.
- **The maximum amount** of the deduction will be **740 euros per year** per taxpayer.

The previous limit will be **760 euros per year** if the taxpayer is **under 40 years of age or equal to or greater than 75 years of age** and meets the requirements discussed below.

In order to be able to apply this deduction, the taxpayer must pay amounts as rent for his or her habitual residence during the tax period. Therefore, in the case of marriage, whatever the marital economic regime, only the amounts paid by spouse **who signed the lease contract** will be deductible, without prejudice to the fact that such contract has internal effects between the spouses. See in this regard the Supreme Court Judgment No. 220/2009, of April 3 (Civil Division), issued in cassation appeal No. 1200/2004 (ROJ : STS 2464/2009)

Requirements and other conditions for the application of the deduction

- **That the sum of the general tax base and the savings tax base**, boxes **[0435]** and **[0460]** of the declaration corresponding to the year in which the right to the deduction originates, **is not greater than** :
 - **46,455 euros** annuals in individual taxation.
 - **61,770 euros** annuals in joint taxation.
- That the amounts paid for rent **exceed 10% of the sum of the general tax base and the savings tax base** obtained by the taxpayer in the tax period discounted, if any, the amount of the subsidies that the tenant would have received for this concept.
- That the rental agreement makes reference to the **main residence** from the tenant.

It is understood that **main residence** that in which the taxpayer resides for a period exceeding one year.

The lease agreement for the dwelling must therefore have a duration of at least one year and refer to a building intended to satisfy the taxpayer's permanent housing need, regardless of the type of contract formalized, provided that such permanent use as a dwelling is proven.

- The application of the deduction is **conditioned** on the **declaration** by the taxpayer of the **tax identification number of the landlord** , the **cadastral identification** of the habitual residence and the **annual rental fee** .
- The **base** from the deduction **will reduce** in the amount of the **aid** granted by Public Administrations in the tax period in question, which cover all or part of the expenses that give rise to the deduction, provided that such aid is considered **exempt income** for the purposes of IRPFABBR.

Important: Once the taxpayers entitled to the deduction have entered the information necessary for its calculation, it will be automatically transferred to the section "Additional information on the regional deduction for rental of Andalusia, Principality of Asturias, Balearic Islands, Canary Islands, Cantabria, Castilla-La Mancha, Castilla y León, Catalonia, Extremadura, Galicia, Madrid, Region of Murcia, La Rioja and Valencian Community" of Annex B.11 of the declaration.

For leasing of habitual residence linked to certain transactions of payment in kind

Regulations: Art. 15 bis Consolidated Text of the current legal provisions issued by the Autonomous Community of the Canary Islands on transferred taxes , approved by Legislative Decree 1/2009, of April 21

Amount and maximum limit of the deduction

- **25 percent of the amounts paid** during the corresponding fiscal year, for the rental of the habitual residence.
- He **maximum amount** of the deduction will be **1,200 euros per year** per taxpayer.

In case of **joint taxation** Each taxpayer will apply their individual limit and the corresponding deductions for each of them will be added together.

Requirements and other conditions for the application of the deduction

- The deduction will only be applicable in the case of the transfer of the habitual residence by its owner in favor of the creditor financial institution, or a real estate subsidiary of its group, because he or she cannot meet the payment of the loans or mortgage credits granted for its acquisition, provided that the transferor continues to occupy the residence through a lease contract with an option to purchase signed with the financial institution.

See in this regard the cases of leasing linked to certain transactions of payment in kind contemplated in article 35-bis of the Revised Text of the legal provisions in force issued by the Autonomous Community of the Canary Islands on transferred taxes, approved by Legislative Decree 1/2009.

- That the **sum of the general tax base and the savings tax base**, boxes **[0435]** and **[0460]** of the declaration corresponding to the year in which the right to the deduction originates, **is not greater than** :
 - **46,455 euros** annuals in individual taxation.
 - **61,770 euros** annuals in joint taxation.
- The **base** from the deduction **will reduce** in the amount of the **aid** granted by Public Administrations in the tax period in question, which cover all or part of the expenses that give rise to the deduction, provided that such aid is considered **exempt income** for the

purposes of IRPFABBR.

Note: Once the information necessary for its calculation has been entered by the taxpayers entitled to the deduction, it will be automatically transferred to the section "Additional information to the regional deduction for the rental of the main residence linked to certain dation in payment operations of Aragon, Canary Islands and Castilla La Mancha" of Annex B.12 of the declaration.

For expenses arising from the adaptation of a property for rental as a habitual residence

Regulations: Art. 15 ter Consolidated Text of the current legal provisions issued by the Autonomous Community of the Canary Islands on transferred taxes, approved by Legislative Decree 1/2009, of April 21

Amount and maximum limit of the deduction

- **10% of the amounts paid** in the tax period by taxpayers, corresponding to any of the following concepts:
 - Repair and maintenance expenses, as well as any other expenses necessary to ensure a property is in a condition to be rented.
 - Expenses for formalizing leasing contracts.
 - Insurance premiums for damages and non-payments.
 - Expenses required to obtain energy efficiency certificates.
- **The maximum deduction limit is 150 euros per rented property**, for both individual and joint taxation.

Requirements and other conditions for the application of the deduction

- **basis for this deduction will be** amounts justified with an invoice, which must meet all the conditions established in the Regulation governing invoicing obligations approved by Royal Decree 1619/2012, of November 30.

The invoice received by the taxpayer must be kept for the duration of the limitation period.

If it concerns marriages under **joint property regime** the amounts paid for the marriage will be attributed to both spouses in equal parts, so **both will be able** (if they meet the rest of the requirements established in the law) **to apply the deduction on half of the amounts paid** (even if the invoice is in the name of only one of them). **In all other cases** (marriages under a separate property regime, civil partnerships, etc) must be accredited **who has covered the expenses** and that person will be able to claim the deduction for the full amount paid by him, provided that the taxpayer meets the other requirements established in the regulations.

- Deduction **will only be applicable to residential leases provided for in Article 2 of Law 29/1994**, of November 24, on urban leases.
- In the event of incurring expenses for the repair and maintenance of the property, the application of this deduction **is subject** to the **declaration** by the taxpayer of the **tax identification number of the service provider** and its **annual amount**.
- The **base** from the deduction **will reduce** in the amount of the **aid** granted by Public Administrations in the tax period in question, which cover all or part of the expenses that give rise to the deduction, provided that such aid is considered **exempt income** for the purposes of IRPFABBR.
- When **two or more taxpayers** are entitled to this deduction, its amount will be **prorated** between them based on the percentage of ownership or usufruct of the property.

Incompatibility

This deduction is **incompatible** with the application of the regional deduction "For expenses on credit insurance premiums to cover unpaid rental income for housing", **and both deductions cannot be applied to the same amounts** .

Important: Once the information necessary for its calculation has been entered by the taxpayers entitled to the deduction, it will be automatically transferred to the section "Additional information to the regional deduction of the Canary Islands for expenses derived from the adaptation of a property for rental as a main residence" of Annex B.14 of the declaration.

For expenses on credit insurance premiums to cover non-payment of rent on housing leases (landlord deduction)

Regulations: Art. 15 quater Consolidated Text of the current legal provisions issued by the Autonomous Community of the Canary Islands on transferred taxes , approved by Legislative Decree 1/2009, of April 21

Amount and maximum limit of the deduction

- **75 percent** of the expenses paid by the taxpayer during the year in the form of **credit insurance premiums** that fully or partially cover **the non-payment of rents** to which the taxpayer is entitled by reason of the leasing of real estate, located in the Canary Islands, to a third party for housing purposes.
- The maximum amount of this deduction will be **150 euros per year** per taxpayer.

In case of **joint taxation** Each taxpayer will apply their individual limit and the corresponding deductions for each of them will be added together.

Requirements and other conditions for the application of the deduction

- That the **duration of the rental contract for housing** with the same tenant is **equal to or greater than one year** .
- **That the deposit of the security** referred to in article 36.1 of Law 29/1994, of November 24, on Urban Leases, has been constituted in favor of the competent body of the Administration of the Autonomous Community of the Canary Islands, within the period established for this purpose.
- That the taxpayer **declare in the IRPFABBR the return derived from the rental income** housing as income from real estate capital.
- That the landlord is up to date with their tax obligations and indicates in their tax returns IRPFABBR the **NIF of the lessee and the cadastral reference number of the leased property**.
- That the **monthly amount** of the lease is **not** greater than **800 euros** .
- The **base** from the deduction **will reduce** in the amount of the **aid** granted by Public Administrations in the tax period in question, which cover all or part of the expenses that give rise to the deduction, provided that such aid is considered **exempt income** for the purposes of IRPFABBR.

Incompatibility

This deduction is **incompatible** with the application of the regional deduction "For expenses derived from the adaptation of a property for rental as a habitual residence", **and both deductions cannot be applied to the same amounts** .

***Note:** Once the information necessary for its calculation has been entered by the taxpayers entitled to the deduction, it will be automatically transferred to the section "Additional information to the regional deduction for expenses on credit insurance premiums to cover non-payment of rent for housing leases (landlord's deduction) in the Canary Islands" of Annex B.12 of the declaration.*

For the placing of homes on the rental market for habitual residences

Regulations: Art. 16 Consolidated Text of the current legal provisions issued by the Autonomous Community of the Canary Islands regarding transferred taxes, approved by Legislative Decree 1/2009, of April 21

Amount of deduction

- **1,000** euros for each of the real estate properties located in the Canary Islands intended for the **residential leases provided for** in article 2 of Law 29/1994, of November 24, on urban leases.
- **Applicable limit** : Each taxpayer will apply this deduction to **maximum of five properties intended for residential rental, excluding** and storage rooms. For the sole purpose of calculating this number of properties, **each will count as one unit**, regardless of the percentage of ownership.

Properties are leased will be counted as "property intended for leasing" and not those that are expected to rented.

Temporal scope of application of the deduction

The deduction will be **single** for each property and applicable in the **first tax period** in which the property is rented.

The tax period in which the deduction can be applied will be the one corresponding to the date of the rental contract, regardless of whether the first rent due under the aforementioned contract is in the following period.

Requirements for applying the deduction

- Taxpayers will be able to apply the deduction **owners** either **usufructuaries** of **Yoreal** estate with respect to which during **the entire previous tax period** would have been appropriate to impute real estate income under the terms of Article 85 of the Law IRPFABBR.

This deduction may also be applied by taxpayers who acquire real estate by any title, provided that **in the previous tax period it was not leased** and, within a maximum period of **six months** from the acquisition, they use it for the rental of housing as provided for in article 2 of Law 29/1994, of November 24, on urban leases.

- The lease agreement must have **effective duration of at least three** .

However, **the right** to the deduction will not be lost if the lease agreement has a **duration of less than three years** when the property becomes a **rental expectation** situation and is again the subject of a **new residential lease agreement** within the period of **six months from the end of the previous agreement** , provided that the **sum of the duration periods** of the lease agreements **is at least three years** .

- The lease **must not constitute an economic activity** .
- The **tenant** of the dwelling **may not be the spouse or a relative** , by blood or marriage, up to the third degree inclusive, of the taxpayer.

Attention : It is worth recalling that Article 41 of the Consolidated Text **treats members of civil partnerships as equivalent to spouses** with regard to the regional tax deductions of IRPFABBR.

Other conditions for the application of the deduction

The amount of the deduction will be **prorated** based on **the percentage of ownership or usufruct of the property** .

Loss of the right to deduction

Failure to comply with **requirements** established to be entitled to the application of the deduction will result in the taxpayer having to proceed with the integration into the IRPFABBR, in the exercise of non-compliance, of the amount that was deducted at the time, settling late payment interest in the terms provided for in Law 58/2003, of December 17, General Tax Law and in its implementing regulations.

Important: *Once the information necessary for its calculation has been entered by the taxpayers entitled to the deduction, it will be automatically transferred to the section "Additional information to the regional deduction of the Canary Islands for putting homes on the rental market for main residences, of Cantabria for the rental of empty homes, of Extremadura for landlords of empty homes, of Galicia for the rental of empty homes and of Madrid for the rental of empty homes" of Annex B.13 of the declaration.*

For unemployed taxpayers

Regulations: Art. 16 bis Consolidated Text of the current legal provisions issued by the Autonomous Community of the Canary Islands on transferred taxes, approved by Legislative Decree 1/2009, of April 21

Amount and requirements for applying the deduction

120 euros for taxpayers receiving unemployment benefits.

Requirements and other conditions for the application of the deduction

- **Being unemployed during more than six months of the tax period.**

Note: *In the case of joint taxation, each of the taxpayers integrated into the family unit who are in the indicated situation of unemployment may benefit from this deduction, even if they do not have their habitual residence in the Canary Islands.*

- The **sum of the total returns from labor**, boxes **[0003], [0007], [0008], [0024], [0009]** and **[0010]** of the declaration, it must be in the fiscal year **greater than 15,876 euros and equal to or less than 22,000 euros** both in individual and joint taxation.
- The **sum of the general tax base and savings** , excluding the part corresponding to employment income, **may not exceed the amount of 1,600 euros** .

This amount will be determined by adding the amounts in boxes **[0435]** and **[0460]** of the declaration and subtracting from the result the amount entered in box **[0025]** of Section A corresponding to "Work Income" of the declaration.

For illness expenses (general)

Regulations: Art. 16 ter Consolidated Text of the current legal provisions issued by the Autonomous Community of the Canary Islands on transferred taxes, approved by Legislative Decree 1/2009, of April 21

Amount of deduction

- **12 percent of the professional expenses and fees** paid during the tax period **for the provision of services** by those who have the status of medical or health **professionals, except pharmacists** , in accordance with the provisions of articles 2 and 3 of Law 44/2003, of November 21, on the regulation of health professions, **for reasons of prevention, diagnosis and treatment of diseases, dental health, pregnancy and childbirth, accidents and disability, both their own and those of people included in the family minimum** .

***Note:** In no case is assistance for aesthetic purposes included, except when it constitutes the repair of damages caused by accidents or interventions that affect people and treatments intended for sexual identity.*

Premiums paid for health insurance, or the amount of medical benefits reimbursable by social security or its substitute entities, are also not included in the deduction base.

- **12 percent of expenses on the acquisition of devices and accessories** , including prescription glasses and contact lenses, which due to their objective characteristics can only be used to **compensate for the physical deficiencies** of people.

Maximum deduction limits

- When the **sum of the general tax base and the savings tax base**, boxes **[0435]** and **[0460]** of the declaration corresponding to the year in which the right to the deduction arises, **is not greater than** :

- **46,455 euros** in individual taxation.

- **61,770 euros** in joint taxation.

The deduction will have an **annual limit of 500 euros** for individual taxation and **700 euros** for joint taxation, which **will be increased by 100 euros for individual taxation** when the taxpayer is a **person over 65 years of age or with a disability** and can prove a degree of disability **equal to or greater than 65 percent** .

- When the **sum of the general taxable base and the savings taxable base** be **superior to 46,455 euros** in individual taxation or **to 61,770 euros** in joint taxation the **deduction limit** will be **150 euros** per taxpayer.

Other conditions for the application of the deduction

- The joint basis of this deduction will be constituted by the **amounts justified with invoice**, which must meet all the conditions established in the Regulation governing the invoicing obligations approved by Royal Decree 1619/2012, of November 30.

The invoice received by the taxpayer must be kept for the duration of the limitation period.

The deduction may only be applied by the persons who are the owners of the invoices and who, in turn, make the payment by the established means. However, in the case of married couples under a community property regime, the amounts paid will be attributed to both spouses in equal parts, so both parents could apply the deduction on half of the amounts paid for expenses incurred by the children, even if the invoice is in the name of only one of them. In all other cases (separation of property, de facto couples, etc) It must be proven who has paid the expenses (it is understood that the expense has been paid by the holder of the invoice, but proof that it has been another of the parents is accepted) who will be able to apply the deduction and for the total amount paid by him.

- In the case of expenses and fees paid to medical or healthcare professionals, the application of the deduction is **subject** to the **declaration** by the taxpayer of the **tax identification number of the provider of each service** and its **annual amount**.
- The **base** from the deduction **will reduce** in the amount of the **aid** granted by Public Administrations in the tax period in question, which cover all or part of the expenses that give rise to the deduction, provided that such aid is considered **exempt income** for the purposes of IRPFABBR.

Important: Once the information necessary for the calculation has been entered by the taxpayers entitled to the deduction, it will be automatically transferred to the section "Additional information to the Canary Islands regional deduction for health expenses" of Annex B.13 of the declaration.

For dependent family members with disabilities

Regulations: Art. 16 quater Consolidated Text of the current legal provisions issued by the Autonomous Community of the Canary Islands on transferred taxes, approved by Legislative Decree 1/2009, of April 21

Amount of deduction

- a) **600 euros** for each **ascendant** or **descendant** with a **degree of disability equal to or greater than 65%** that generates the right to apply the minimum for disability.

b) **20 percent** of the amounts paid in the tax period for the **Social Security contributions of a worker** included in the Special System of the General Regime of Social Security for Domestic Employees, **when it is proven that people with disabilities need help from third parties** and generate the right to the application of the minimum for assistance expenses, with the **limit of 500 euros per year per taxpayer**.

In this case b) is **additionally** that such persons be ascendants or descendants of the taxpayer and have a degree of disability equal to or greater than 65%. Consequently, if the requirements indicated below are met **the taxpayer may simultaneously apply** for the same ascendant or descendant **the deductions provided for in sections a) and b)**.

Requirements and other conditions for the application of the deduction

In case a)

- That the **sum of the general tax base and the savings tax base**, boxes **[0435]** and **[0460]** of the declaration corresponding to the year in which the right to the deduction originates, **is not greater than** :
 - **46,455 euros** in individual taxation.
 - **61,770 euros** in joint taxation.
- **When several taxpayers are entitled** to the application of the deduction provided for in this article, **The rules of proration will apply**.coexistence and other limits provided for in the state regulations of IRPFABBR.

In case b)

- The paid contributions will be attributed in full to the taxpayer listed as **employer** unless it concerns married couples with joint property, in which case they will be attributed to the spouses in equal parts.
- The application of the deduction is **conditioned on the declaration** by the taxpayer of **the tax identification number or foreign identity number of the employee** that generates the right to this deduction.
- The **base** from the deduction **will reduce** in the amount of the **aid** granted by Public Administrations in the tax period in question, which cover all or part of the expenses that give rise to the deduction, provided that such aid is considered **exempt income** for the purposes of IRPFABBR.

For contributions paid to Social Security for the hiring of domestic employees

Regulations: Art. 16 quinquies Revised Text of the current legal provisions issued by the Autonomous Community of the Canary Islands on transferred taxes, approved by Legislative Decree 1/2009, of April 21

Amount and maximum limit of the deduction

- **20% of the amounts paid** by taxpayers in the tax period for Social Security contributions of a worker included in the Special System for Domestic Employees of the General Social Security Regime, corresponding to the annual contribution of an employee of the family home, which constitutes the habitual residence of the employer.
- **The maximum amount** of the deduction may not exceed **500 euros per year** , regardless of the number of people employed.

In case of **joint taxation** Each taxpayer will apply their individual limit and the corresponding deductions for each of them will be added together.

Circumstances that must be present

The deduction will be applicable to taxpayers who are in **any** of the following circumstances :

- a. That on the tax accrual date **are entitled to the application of the minimum allowance for dependents** provided they receive income from work or economic activities.
- b. That you **have an age equal to or greater than 75 years** .
- c. That they are over 65 **of age if they are considered to be persons with a physical, organic or sensory disability with a degree equal to or greater than 65% or with cognitive, psychosocial, intellectual or developmental disability with a degree equal to or greater than 33%.**

Requirements and other conditions for the application of the deduction

- The paid contributions will be attributed in full to the taxpayer listed as **employer** unless it concerns married couples with joint property, in which case they will be attributed to the spouses in equal parts.
- The application of the deduction is **conditioned** to the **declaration** by the taxpayer of the **tax identification number or foreigner identity number of the worker** included in the Special System for Domestic Employees of the General Social Security Regime **that generates the right to this deduction** .

The taxpayer may deduct the contributions paid by **several** contracted workers, simultaneously or successively, provided that the aforementioned requirements are met and subject to the limit of 500 euros per year per taxpayer.

- The **base** from the deduction **will reduce** in the amount of the **aid** granted by Public Administrations in the tax period in question, which cover all or part of the expenses that give rise to the deduction, provided that such aid is considered **exempt income** for the purposes of IRPFABBR.

Common limits and formal obligations to apply deductions

Regulations: Art. 18 Revised Text of the current legal provisions issued by the Autonomous Community of the Canary Islands on transferred taxes , approved by Legislative Decree 1/2009, of April 21

Common limits

- The sum of the deductions applied to the full regional quota may in no case exceed the amount of the quota itself.
- On the same **good** , by the same **taxpayer** , more than one of the regional deductions may not be applied.

Consequently, the regional deductions for investment in a habitual residence and for works to adapt the habitual residence cannot be applied simultaneously when the amounts that give rise to them refer to the same residence, even if the amounts invested are different.

- The **The bases for the deductions will be reduced by the amount of public aid.** granted in the tax period, that are **exempt in the IRPFABBR** and cover all or part of the expenses that generate the right to the deduction.

Formal obligations

- The taxpayers of IRPFABBR They are required to keep, for the statute of limitations period, the supporting documents and receipts that prove the right to enjoy the deductions from the quota that they have effectively applied.
- By Order of the Councillor of the Autonomous Community of the Canary Islands responsible for tax matters, justification and information obligations may be established for the control of the deductions referred to in the previous section.

Autonomous Community of Cantabria

Taxpayers who in 2025 had their habitual residence in the territory of the Autonomous Community of Cantabria may apply the following regional deductions:

For rental of habitual residence by young people, the elderly and people with disabilities

Regulations: Art. 2.1 Text Recast of the Law on Fiscal Measures regarding taxes transferred by the State, approved by Legislative Decree 62/2008, of June 19 , by the Autonomous Community of Cantabria

Amount and maximum limits of the deduction

- **10% of the amounts paid** in the tax period for the rental of the habitual residence

The deduction will be made by the **holder or holders** of the lease contract.

In the case of marriage, regardless of the matrimonial property regime, only the amounts paid by the spouse **who signed the lease contract** and, consequently , will be deductible. ##2##The amounts paid by the spouse who does not appear in the contract do not give the right to said deduction because he is not a tenant. See in this regard the Supreme Court Judgment No. 220/2009, of April 3 (Civil Division), issued in cassation appeal No. 1200/2004 (ROJ : STS 2464/2009).

- The **maximum deduction limit will be:**
 - **300 euros per year** in individual taxation.
 - **600 euros annually** in joint taxation, it being necessary for at least one of the declarants to meet the requirements for the application of the deduction discussed below .

Requirements and other conditions for the application of the deduction

- **Be under 36 years of age; 65 or older, or be a person with a physical, mental or sensory disability** with a **degree of disability equal to or greater than 65%** in accordance with the scale referred to in article 354 of the consolidated text of the General Social Security Law, approved by Royal Legislative Decree 8/2015, of October 30 (BOE of October 31).

For the purposes of accrediting the degree of disability, take into account the sole Additional Provision of Legislative Decree 62/2008, of June 19, whose regulation is similar to that established in Article 72 of the Regulation of IRPFABBR.

- **That the amounts paid** in rent **exceed 10 percent** of the taxpayer's income.

Deduction base

The basis of this deduction will be constituted by the amounts **justified with an invoice or receipt paid, by credit or debit card, bank transfer, nominative check or deposit into accounts in credit institutions**, at persons or entities that are landlords of the home .

In no case will amounts paid through cash deliveries **give rise to this deduction** .

Incompatibility

The present deduction results **incompatible** with the application of the regional deduction "For the rental of homes located in municipalities affected by the risk of depopulation in Cantabria that constitute or will constitute the tenant's main residence (deduction for the tenant)."

Incompatibility refers to the fact that because **the same house** both deductions apply.

Important: Once the information necessary for the calculation has been entered by the taxpayers entitled to the deduction, it will be automatically transferred to the section "Additional information on the regional deduction for rental in Andalusia, Principality of Asturias, Balearic Islands, Canary Islands, Cantabria, Castilla-La Mancha, Castilla y León, Catalonia, Extremadura, Galicia, Madrid, Region of Murcia, La Rioja and Valencian Community" of Annex B.11 of the declaration.

For family care

Regulations: Art. 2.2 Text Consolidated Law on Fiscal Measures in the area of taxes assigned by the State, approved by Legislative Decree 62/2008, of June 19 , by the Autonomous Community of Cantabria

Amount of deduction

100 euros for each of the following family members, whether related by blood or affinity:

- **Descendant under 3 years old** .
- **Ancestor over 70 years old** .
- **Ascendant, descendant, spouse or sibling with a degree of physical, mental or sensory disability equal to or greater than 65%** in accordance with the scale referred to in article 354 of the consolidated text of the General Social Security Law, approved by Royal Legislative Decree 8/2015, of October 30 (BOE of October 31).

Attention: It should be recalled that the Second Additional Provision of the Consolidated Text **assimilates to the status of spouses the members of de facto couples** whose union meets the requirements established in Law 1/2005, of May 16, on de facto couples of the Autonomous Community of Cantabria, and are registered in the Registry of De Facto Couples of the Autonomous Community of Cantabria or similar registries established by other Public Administrations of the Spanish State, of countries belonging to the European Union or the European Economic Area, or of third countries.

-For a descendant under 3 years of age with a disability level equal to or greater than 65% , a deduction of **100 euros per descendant and another 100 euros per disability** will be applied. **Similarly** you can proceed with the **ascendants** .

Requirements for applying the deduction

- That the ascendant, descendant, spouse or sibling **lives with the taxpayer** for more than 183 days of the calendar year. Children under three years of age are exempt from compliance with this requirement.
- That the descendant or ascendant **does not have gross annual income exceeding 6,000 euros** . In cases of disability of an ascendant, descendant, spouse or sibling, the limit will be 1.5 times the Public Indicator of Income for Multiple Effects (IPREM).

The amount of IPREM The annual amount for the year 2025 is 8,400 euros.

Remember: If the above requirements are met, the person will be entitled to apply the deduction, even if the relationship is by affinity.

Incompatibility

- This deduction is **incompatible** with the application of the regional deduction "For birth or adoption of children" **when both refer to the same children** , unless they are children under 3 years of age with a degree of physical, mental or sensory disability equal to or greater than 65%.

The **incompatibility** with the deduction "For birth or adoption of children" **will operate in the year of birth or adoption and in the two subsequent years** , unless the children are under 3 years of age with a degree of physical, mental or sensory disability equal to or greater than 65%.

- In no case will this incompatibility exist for ascendants over seventy years of age or for ascendants, descendants, spouses or siblings with a degree of physical, mental or sensory disability equal to or greater than 65%.

For improvement works

Regulations: Art. 2.3 Revised Text of the Law on Fiscal Measures in the area of taxes assigned by the State, approved by Legislative Decree 62/2008, of June 19 , by the Autonomous Community of Cantabria

Amount and requirements for applying the deduction

15 percent of the amounts paid for works carried out, during the fiscal year, in **any home or homes owned by** , provided that it is located in the Community of Cantabria, **or in the building in which the home is located** , and which have the following purpose:

- a. A **rehabilitation qualified as such by the General Directorate of Housing of the Government of Cantabria** .
- b. The **improvement of energy efficiency, hygiene, health and environmental protection and accessibility** to the home or building in which it is located.
- c. The **use of renewable energy, safety and watertightness** and, in particular, the **replacement of electricity, water, gas, heating** installations.
- d. The **works for the installation of telecommunications infrastructure** that allow access to the Internet and digital television services in the taxpayer's home.

Note: Works carried out on homes used for economic activities, parking spaces, gardens, parks, swimming pools and sports facilities and other similar elements will not give the right to apply this deduction.

Deduction base

The basis for this deduction will be the amounts paid, **by credit or debit card, bank transfer, personal check or deposit into accounts in credit institutions** , to the persons or entities that carry out such works.

Under no circumstances , will amounts paid through cash deliveries give the right to practice this deduction.

Maximum deduction limits

- The deduction will have **annual** of:
 - **1,000 euros** in individual taxation.
 - **1,500 euros** in joint taxation.
- These limits **will be increased by 500 euros in individual taxation** when the taxpayer is a **person with an accredited degree of disability equal to or greater than 65 percent** .

In the case of **joint taxation**, the increase will be **500 euros for each taxpayer with said disability** .

For the purposes of applying the increase, all members of the family unit who have the required degree of disability will be taken into consideration, regardless of whether or not they have income and whether or not they have paid amounts that entitle them to the deduction.

Note: *The accreditation of the degree of disability will be carried out in accordance with the provisions of the sole Additional Provision of the consolidated text of the Law on fiscal measures regarding taxes ceded by the State, which coincides with the provisions of Article 72 of the Regulations of IRPFABBR.*

- The amounts paid in the fiscal year and not deducted for exceeding the annual limit may be deducted in **following two fiscal** .

The deduction pending application from the 2023 tax year must be applied in the 2025 tax year up to the maximum amount allowed according to the type of taxation, so the taxpayer cannot choose to postpone, totally or partially, its application to the 2026 tax year.

Also, please note that the deductions pending from 2023 and 2024 are applied before the deduction generated in 2025, so if the maximum annual limit of the deduction is exhausted with those deductions, the amounts paid in 2025 can be deducted in the following two years.

Incompatibility

Under no circumstances will amounts paid for which the taxpayer is entitled to claim this deduction entitle the taxpayer to claim the following: the deduction for investment in main residence referred to in the eighteenth transitional provision of the Law of IRPFABBR or the deduction for energy efficiency improvement works in homes provided for in the fiftieth Additional Provision of the Law of IRPFABBR or that come from subsidies not subject to or exempt from IRPFABBR that, if applicable, were received or associated with the performance of said works.

Up to and including the 2023 tax year, the incompatibility only referred to the amounts paid for which the taxpayer was entitled to claim the deduction for investment in a main residence provided for in the eighteenth transitional provision of the Law of IRPFABBR.

Note: *The amount of the deduction generated in 2023 and 2024 that could not be applied because it exceeded the annual limit will be entered in Annex B.3 of the declaration. If the works are carried out and completed in 2025, the taxpayers entitled to the deduction must state the NIF of the person or entity that carries out the works and the amount of the deduction in the aforementioned Annex B.3. Finally, the amount of the payments made in 2025 that were not deducted because they exceeded the annual limit will be entered in the corresponding box, [0956].*

By donations to foundations or to the Cantabria Coopera Fund or to Associations that pursue support for people with disabilities among their purposes.

Regulations: Art. 2.4 Text Consolidated Law on Fiscal Measures in the area of taxes assigned by the State, approved by Legislative Decree 62/2008, of June 19 , by the Autonomous Community of Cantabria

Amount of deduction

- **15 percent of the amounts donated to foundations** domiciled in the Autonomous Community of Cantabria that meet the requirements of Law 50/2002, of December 26, on Foundations (BOE of December 27) and that pursue cultural, assistance, health or sports purposes or any other purposes of a similar nature to these.
- **12 percent of the amounts donated to the Cantabria Coopera Fund .**
- **15 percent of the donated amounts** to associations domiciled in the Autonomous Community of Cantabria that meet the requirements of Law 49/2002, of December 23, on the tax regime of non-profit entities and tax incentives for patronage, and whose purpose is to support people with disabilities.

Requirements and other conditions for the application of the deduction

In the case of donations to **foundations** , that **these are registered in the Registry of Foundations** , render accounts to the corresponding protectorate body and that this has ordered their deposit in the Registry of Foundations.

Maximum limit on donations eligible for deduction

The basis of this autonomous deduction is subject to the **limit of 10 percent of the general and savings taxable base**, sum of boxes **[0500]** and **[0510]** of the declaration.

This limit operates jointly with the one affecting the general deduction for donations and the deduction for actions for the protection and dissemination of the Spanish Historical Heritage and the cities, groups and assets declared World Heritage.

Consequently, this regional deduction may only be applied to the amount of donations entitled to it that does not exceed the amount that, where applicable, remains from the aforementioned limit after applying the general tax deductions mentioned above.

Incompatibility

The deduction for donations to foundations or the Cantabria Cooperate Fund is **incompatible**, **for the same amounts donated**, with the application of the regional deduction "For investments or donations to Social Economy entities established in Cantabria".

For foster care of minors

Regulations: Art. 2.5 Text Revised Law on Fiscal Measures in the area of taxes assigned by the State, approved by Legislative Decree 62/2008, of June 19, by the Autonomous Community of Cantabria

Amount and limit of the deduction

- **240 euros** on a general basis, or
- **The result of multiplying 240 euros** by the maximum number of minors taken in simultaneously during the tax period.
- **Limit** : In any case, **the amount of the deduction may not exceed** the amount of **1,200 euros**.

Requirements and other conditions for the application of the deduction

- This deduction may be applied by:
 - a. Taxpayers who receive minors **in foster care**.
 - b. Taxpayers who are **former foster parents with whom a person of legal age who was fostered until the age of majority** lives, provided that the cohabitation has not been interrupted and that the cohabitation is under the approval and supervision of the public entity for the protection of minors.

In this last case, **The deduction is subject to the same requirements that allow the application of the minimum allowance for dependents**.by the adult children who live in the family home.

- The foster care that entitles the taxpayer to the deduction may be administrative or judicial, provided that the taxpayers have been previously selected for this purpose by a public entity for the protection of minors.

Accuracy : Please note that Law 26/2015, of July 28, which modifies the system of protection for children and adolescents (BOE of July 29) modified, with effect from August 18, 2015, article 173 bis of the Civil Code that regulates the modalities of foster care and, in accordance with this modification, emergency and temporary foster care contemplate the cases of the previous simple foster care.

Therefore, the deduction will be applicable to current emergency, temporary and permanent foster care.

- Taxpayers who receive minors **must not be related** to the children under their care or adopt them during the tax period.

- In the case of foster care of minors by **marriages, de facto couples or couples who live together permanently in a similar emotional relationship to the above without having registered their union**, the amount of the deduction **will be prorated equally** in the individual declaration of each of them if they are taxed in this way.

By investment in the acquisition of shares and social participations of new or recently created entities

Regulations: Art. 2.6 Text Revised Law on Fiscal Measures in the area of taxes assigned by the State, approved by Legislative Decree 62/2008, of June 19, by the Autonomous Community of Cantabria

Amount and maximum limit of the deduction

- **15 percent of the amounts invested** during the year in the acquisition of shares or interests in companies as a result of agreements to establish companies or increase capital in the commercial companies detailed below.
- **The maximum deduction limit will be 1,000 euros**, both in individual and joint taxation.

Requirements and other conditions for the application of the deduction

To apply the deduction, the following requirements and conditions must be met:

- a. That, as a consequence of **the participation obtained by the taxpayer**, computed together with the participation held in the same entity by his/her spouse or persons related to the taxpayer by reason of kinship, in a direct or collateral line, by consanguinity or affinity up to the third degree included, no more than 40% of the total share capital of the entity or its voting rights are held during any day of the calendar year.

Attention: It should be recalled that the Second Additional Provision of the Consolidated Text **assimilates to the status of spouses the members of de facto couples** whose union meets the requirements established in Law 1/2005, of May 16, on de facto couples of the Autonomous Community of Cantabria, and are registered in the Registry of De Facto Couples of the Autonomous Community of Cantabria or similar registries established by other Public Administrations of the Spanish State, of countries belonging to the European Union or the European Economic Area, or of third countries.

- b. **The acquired shares must remain** in the taxpayer's assets for a minimum period of three years.
- c. **The entity from which the shares or interests are acquired must meet the following requirements:**

1. It must **be in the form of a Public Limited Company, Limited Company, Labor Public Limited Company or Labor Limited Company** .
2. **must be considered SMEs** in accordance with their definition given by the Recommendation of the European Commission of May 6, 2003.
3. Must **have its registered office and tax domicile in the Autonomous Community of Cantabria** .
4. You must develop a **economic activity** .

For this purpose, its main activity must not be the management of movable or immovable assets, in accordance with the provisions of Article 4. Eight. Two. a) of State Law 19/1991, of June 6, on Wealth Tax.

5. In the event that the investment made corresponds to the **constitution of the entity** it must have, from the first fiscal year, at least, **one person hired, full-time, registered with Social Security and resident in the Autonomous Community of Cantabria** .
6. In the event that the investment made corresponds to a **capital increase** :
 - The entity must have been established within the years prior to the capital increase and
 - The **average workforce** of the entity **during the two fiscal years following** the expansion **must increase with respect to the average workforce it had in the previous twelve months by at least one hired person** , full-time, registered with Social Security and resident in the Autonomous Community of Cantabria.
 - This increase **must be maintained for at least another twenty-four months** .

To calculate the total average workforce of the entity and its increase, the persons employed in accordance with the terms established by labour legislation will be taken into account, taking into account the contracted working day in relation to the full working day.

- d. **The taxpayer** or the taxpayer may be part of the board of directors of the company in which the investment has been made, but **may not in any case carry out executive or management functions. You may also not maintain an employment relationship with the entity** that is the object of the investment.
- e. **The operations in which the deduction is applicable must be formalized in a public deed** , in which the identity of the investors and the amount of the respective investment must be specified.
- f. The requirements set forth in letters a and d in numbers 3, 4 and 5 of letter c above, **must be met** for a **minimum period of three years** from the effective date of the capital increase or incorporation agreement that gives rise to the right to the deduction.

Loss of the right to the deduction made

Failure to comply with the established requirements and conditions entails the loss of the tax benefit and the taxpayer must include in the tax return corresponding to the year in which the failure occurred the part of the tax that has not been paid as a result of the deduction made, together with the accrued late payment interest.

Incompatibility

The present deduction results **incompatible**, for the **same investments**, with the application of the regional deductions "For investments or donations to Social Economy entities established in Cantabria" and "For investments by new taxpayers from abroad".

Important: Once the information necessary for the calculation has been entered by the taxpayers entitled to the deduction, it will be automatically transferred to the section "Additional information on the regional deduction for investment in the acquisition of shares and equity interests in new or recently created entities in Andalusia, Aragon, Principality of Asturias, Balearic Islands, Canary Islands, Cantabria, Castile and León, Catalonia, Extremadura, Galicia, Madrid, Murcia and Valencian Community" of Annex B.11 of the declaration.

For illness expenses

Regulations: Art. 2.7 Text Consolidated of the Law on Fiscal Measures in the area of taxes assigned by the State, approved by Legislative Decree 62/2008, of June 19 , by the Autonomous Community of Cantabria

Amount and maximum limits of the deduction

- **10 percent of the professional expenses and fees** , both the individual's own and those of the persons included in the family minimum, paid during the year for the provision of health services **due to illness, dental health, pregnancy and birth of children, accidents and disability**, provided that these fees are not covered by Social Security or, where appropriate, by the Mutual Insurance Company or corresponding insurance entity of the taxpayer .
- This deduction will have **annual** of:
 - **500 euros** in individual taxation.
 - **700 euros** in joint taxation.
- **These limits will be increased** in:
 - **100 euros in individual taxation** when the taxpayer is a person with a disability and has a **degree of disability equal to or greater than 65%** .
 - **100 euros for each taxpayer with said disability** in the case of **joint taxation** .

Requirement for the application of the deduction

That the **sum of the general taxable base and the savings taxable base**, sum of boxes **[0500]** and **[0510]** of the declaration, reduced by the personal and family minimum, box **[0520]**, is less than:

- **22,946 euros** in individual taxation.
- **31,485 euros** in joint taxation.

Joint basis of the deduction

The joint basis of this deduction will be constituted by the **amounts justified with an invoice and paid, by credit or debit card, bank transfer, personal check or deposit into accounts in credit institutions**, to the persons or entities that provide the services.

Note: *in no case will amounts paid through cash payments give the right to practice this deduction.*

For daycare expenses

Regulations: Art. 2.8 Text Revised Law on Fiscal Measures in the area of taxes assigned by the State, approved by Legislative Decree 62/2008, of June 19, by the Autonomous Community of Cantabria

Amount and maximum limit of the deduction

- **15 percent** of the daycare costs of biological or adopted children.
- This deduction will have a **limit of 300 euros per year** per child under three years of age.

If the child turns 3 during the year, the deduction can be applied up to the day he or she reaches that age, prorating the amounts paid in the month in which the circumstance occurs.

Requirements and other conditions for the application of the deduction

- The **joint base of this deduction** will consist of the amounts **justified with an invoice and paid, by credit or debit card, bank transfer, personal check or deposit into accounts in credit institutions**, to the persons or entities that provide the services.

In no case will amounts paid through cash payments give the right to practice this deduction.

Note: Only taxpayers in whose name the invoice justifying the expenses and for the total amount paid are issued will be entitled to apply the deduction, except in the case of married couples under a community property regime, in which case the amounts paid will be attributed to both spouses in equal parts, even if the invoice is issued in the name of only one of them.

- If there is more than one taxpayer entitled to the deduction, **the deduction will be prorated according to the expenses justified by each taxpayer**, without jointly exceeding the maximum deduction amount (**300 euros** per year for each child under three years of age).

Therefore, the amount paid by each parent or adopter determines the amount of the deduction that corresponds to each of the parents or adopters who have paid the expenses, prorating the maximum limit of the deduction (**300 euros**) based on the amounts paid by each one.

I incompatibility

This deduction results **incompatible** with the application of the regional deduction "For nursery expenses for taxpayers who have their habitual residence in municipalities affected by the risk of depopulation in Cantabria."

The deduction for childcare expenses depends on where the taxpayer has their habitual residence during the tax year: if it is in a municipality **No affected** Due to the risk of depopulation in Cantabria, this deduction will be applied to all expenses for the year and if their habitual residence, as defined in the IRPFABBRIt is located in a municipality **affected** Due to the risk of depopulation in Cantabria, a deduction may be made as regulated in article 2.11.2 of Legislative Decree 62/2008.

Therefore, in the exceptional case that one of the spouses resides (or has resided in the year) in a municipality affected by the risk of depopulation in Cantabria and the other does not, in the joint declaration both deductions could be combined so that each spouse would apply the deduction corresponding to the place where their habitual residence is located.

For single-parent families

Regulations: Art. 2.9 Text Consolidated Law on Fiscal Measures in the area of taxes assigned by the State, approved by Legislative Decree 62/2008, of June 19, by the Autonomous Community of Cantabria

Amount of deduction

200 euros per year for the head of a single-parent family.

Requirements and other conditions for the application of the deduction:

- In the **cases of legal separation or when there is no marital bond**, the single-parent family will be considered **to be formed by the mother or father and the children who live with one or the other** and who meet any of the following **requirements** :

- a. **Minor children** , except those who, with the consent of their parents, live independently of them.
- b. **Adult children** who have been **declared judicially incapacitated, subject to extended or rehabilitated parental authority** .
- c. **Adult children** for whom **representative guardianship has been judicially declared** .

Please note that, as of the entry into force of Law 8/2021 amending the Civil Code, the references made to judicial incapacity are extended to judicial resolutions establishing representative guardianship of persons with disabilities.

- That the **sum of the general taxable base and the savings taxable base**, sum of boxes **[0500]** and **[0510]** of the declaration , **reduced by the personal and family minimum**, box **[0520]** , less than **31,485 euros**.

By birth or adoption of children

Regulations: Art. 2.10 Text Revised Law on Fiscal Measures in the area of taxes assigned by the State, approved by Legislative Decree 62/2008, of June 19, by the Autonomous Community of Cantabria

Amount and scope of application of the deduction

1,400 euros for **birth** or **adoption** of children, applicable in the year in which they occurred and in the **two following years** .

Requirements and other conditions for the application of the deduction

- That births and adoptions **have occurred on or after January 1, 2024**.
- **In the case of individual declaration** the deduction will be **prorated in half to each parent or adoptive parent** .

When one of the parents is not entitled to apply the deduction (for example, because they have resided in another Autonomous Community), the **apportionment** will proceed in half **to the parent with the right to apply it** .

Compatibility

- The deduction results **compatible** with the application of the maternity deduction provided for in Article 81 and in the thirty-seventh transitional provision of the Law of IRPFABBR.
- The deduction is also **compatible** with the application of the regional deduction "For care of relatives" when both refer to children under 3 years of age with a degree of physical, mental or sensory disability equal to or greater than 65%, resulting **incompatible** in the rest of the cases.

The **incompatibility** between the 2 deductions, which occurs when both refer to the **same children** , with the only exception cited, will operate in the year of birth or adoption and in the two subsequent years.

For the rental of housing located in municipalities affected by the risk of depopulation in Cantabria that constitutes or will constitute the tenant's main residence (deduction for the tenant)

Regulations: Art. 2.11.1 Text Consolidated of the Law on Fiscal Measures in the area of taxes assigned by the State, approved by Legislative Decree 62/2008, of June 19 , by the Autonomous Community of Cantabria

Amount and limits of the deduction

- **20 percent** of the amounts paid in the tax period for the rental of a home that constitutes or will constitute your habitual residence.

The concept of habitual residence will be that established by the Twenty-Third Additional Provision of the Law of IRPFABBR and Article 41 bis of its Regulations.

- The **maximum deduction amount** will be:
 - **600 euros** in individual taxation.
 - **1,200 euros** in joint taxation.

Requirements and other conditions for the application of the deduction

- That the rented property is located in **municipalities affected by the risk of depopulation in Cantabria**.

Note: *It is understood that those municipalities included in the order approving the delimitation of municipalities affected by the risk of depopulation in Cantabria, approved by the Ministry responsible for depopulation, meet this requirement.*

For these purposes, the Order must be taken into account. PRE/1/2025, of January 2, which approves the [Delimitation of Municipalities Affected by Risk of Depopulation in Cantabria](#) (BOC 03-01-2025).

- That the rented property **constitutes the habitual residence of the taxpayer** .

To determine the concept of habitual residence in the territory of an Autonomous Community, the provisions of Article 72 of the Law of IRPFABBR.

- The basis for the deduction will be the amounts **justified with invoices or receipts and paid by credit or debit card, bank transfer, personal check or deposit into accounts in credit institutions** to the landlord of the home.

In no case , will the amounts paid through cash deliveries give the right to practice this deduction.

Incompatibility

This deduction is **incompatible** with the application of the regional deduction "For the rental of habitual residence by young people, the elderly and people with disabilities."

Incompatibility refers to the fact that because **the same house** both deductions apply.

Note: *Once the information necessary for its calculation has been entered by the taxpayers entitled to the deduction, it will be automatically transferred to the section "Additional information to the regional deduction for the rental of homes located in areas of Cantabria with demographic challenge" of Annex B.12 of the declaration.*

For childcare expenses for taxpayers who have their habitual residence in municipalities affected by the risk of depopulation in Cantabria

Regulations: Art. 2.11.2 Text Consolidated of the Law on Fiscal Measures in the area of taxes assigned by the State, approved by Legislative Decree 62/2008, of June 19 , by the Autonomous Community of Cantabria

Amount and maximum limit of the deduction

- **30 percent** of the amounts paid in the tax period for childcare expenses for children or adopted children.
- **The deduction limit will be 600 euros per year** per child under three years of age.

Requirements and other conditions for the application of the deduction

- That the taxpayer's main residence is located in **municipalities affected by the risk of depopulation in Cantabria**.

Attention: *It is understood that those municipalities included in the order approving the delimitation of municipalities affected by the risk of depopulation in Cantabria, approved by the Ministry responsible for depopulation, meet this requirement..*

For these purposes, the Order must be taken into account.PRE/1/2025, of January 2, which approves the [Delimitation of Municipalities Affected by Risk of Depopulation in Cantabria](#)(BOC 03-01-2025).

To determine the concept of habitual residence in the territory of an Autonomous Community, the provisions of Article 72 of the Law of IRPFABBR.

- The basis for the deduction will be the amounts **justified with invoices or receipts and paid, by credit or debit card, bank transfer, personal check or deposit into accounts in credit institutions**, to the persons or entities that provide daycare services.

In no case, will the amounts paid through cash deliveries give the right to practice this deduction.

- If there is more than one taxpayer entitled to the deduction, **the deduction will be prorated according to the expenses justified by each taxpayer** without jointly exceeding the maximum deduction amount (600 euros per year), except in the case of a married couple living together, where they may deduct 50% each in their individual tax returns.

I incompatibility

This deduction is **incompatible** with the application of the regional deduction "For childcare expenses".

The deduction for childcare expenses depends on where the taxpayer has their habitual residence in the 2025 tax year: If it is in a municipality affected by the risk of depopulation in Cantabria, this deduction will be applied to all expenses of the year and if your usual residence, as defined in the IRPFABBR, is outside these municipalities, it can be deducted according to the regulations in article 2.8 of Legislative Decree 62/2008.

Therefore, in the exceptional case that one of the spouses resides (or has resided in the year) in a municipality affected by the risk of depopulation in Cantabria and the other does not, in the joint declaration both deductions could be combined so that each spouse would apply the deduction corresponding to the place where their habitual residence is located.

For expenses incurred when moving one's usual residence to a municipality affected by the risk of depopulation in Cantabria for work-related reasons, whether employed or self-employed

Regulations: Art. 2.11.3 Text Consolidated of the Law on Fiscal Measures in the area of taxes assigned by the State, approved by Legislative Decree 62/2008, of June 19, by the Autonomous Community of Cantabria

Amount and scope of application of the deduction

500 euros, in the tax period in which the change of residence occurs and in the following one.

Maximum deduction limit

The amount of the deduction **may not exceed the autonomous part of the total quota derived from income from work and economic activities** of the year in which the deduction is applicable.

In the event that both spouses generate the right to the deduction, in joint taxation, the maximum limit of the deduction is unique for the declaration as a whole, so its determination will be made taking into consideration the set of income from work and economic activities obtained by both spouses and will be applied to the total amount of the deduction (1,000 euros).

Particularities in case of joint taxation

In the case of joint taxation, **the deduction of 500 euros will be applied, in each of the tax periods in which the deduction is applicable, for each of the taxpayers who transfer their residence** under the terms previously commented, **with the limit of the autonomous part of the full quota from income from work and economic activities that corresponds to the taxpayers who generate the right to apply the deduction.**

Requirements for applying the deduction

- That the transfer of habitual residence from any point in Spain to a **municipality affected by risk of depopulation in Cantabria** come motivated by the accomplishment of a **work activity, either employed by others or self-employed**.

Note: *It is understood that those municipalities included in the order approving the delimitation of municipalities affected by the risk of depopulation in Cantabria, approved by the Ministry responsible for depopulation, meet this requirement.*

For these purposes, the Order must be taken into account PRE/1/2025, of January 2, which approves the [Delimitation of Municipalities Affected by Risk of Depopulation in Cantabria](#) (BOC 03-01-2025).

To determine the concept of habitual residence in the territory of an Autonomous Community, the provisions of Article 72 of the Law of IRPFABBR.

- To consolidate the right to the deduction, the taxpayer must remain in the new habitual residence **during the year in which the transfer takes place and the following three years**.

Loss of the right to the deduction made

Failure to comply with **of requirements will result the loss the tax benefit, in which case the taxpayer must add to the net regional or complementary tax accrued in the year in which the requirements were not met, all the deductions unduly applied, plus the late interest referred to in article** of the .

Regarding the LGT see Law 58/2003, of December 17, General Tax Law.

For relocation expenses related to studies in municipalities affected by the risk of depopulation in Cantabria

Regulations: Art. 2.11.4 Revised Text of the Law on Fiscal Measures in the area of taxes assigned by the State, approved by Legislative Decree 62/2008, of June 19, by the Autonomous Community of Cantabria

Amount of deduction

200 euros for each **child** who meets the requirements specified in the following section.

Requirements and other conditions for the application of the deduction

- That the **habitual residence** the taxpayer is located in **municipalities affected by the risk of depopulation in Cantabria**.

Note: *It is understood that those municipalities included in the order approving the delimitation of municipalities affected by the risk of depopulation in Cantabria, approved by the Ministry responsible for depopulation, meet this requirement.*

For these purposes, the Order must be taken into account. PRE/1/2025, of January 2, which approves the [Delimitation of Municipalities Affected by Risk of Depopulation in Cantabria](#) (BOC 03-01-2025).

To determine the concept of habitual residence in the territory of an Autonomous Community, the provisions of Article 72 of the Law of IRPFABBR.

- **That their children** study **high school** , **vocational training** or **university studies** **outside the municipality** .
- **That the descendants** who generate the right to the deduction:
 - **Be under 25 years old.**
 - **They have not obtained annual income** in the fiscal year for an amount **greater than 8,000 euros** .
- In the case of **individual taxation** the deduction will be **prorated in half to each parent** .

The **prorration** of the deduction **to the parent entitled to its application**, when the remaining parent does not reside in a municipality affected by the risk of depopulation in Cantabria and therefore does not have the right to its application.

Due to habitual residence in a municipality affected by the risk of depopulation in Cantabria

Regulations: Art. 2.11.5 Consolidated Text of the Law on Fiscal Measures in matters of taxes ceded by the State, approved by Legislative Decree 62/2008, of June 19, by the Autonomous Community of Cantabria

Amount and maximum limit of the deduction

- He **20 percent** of the full regional quota.
- He **maximum limit** of the deduction will be **500 euros**.

Requirements and other conditions for the application of the deduction

- That the taxpayer be **under 40 years old** on the tax accrual date.
- That his **habitual residence** during **all year round** is located in a **municipality affected by risk of depopulation in Cantabria**.

Note: *It is understood that those municipalities included in the order approving the delimitation of municipalities affected by the risk of depopulation in Cantabria, approved by the Ministry responsible for depopulation, meet this requirement.*

For these purposes, the Order must be taken into account. PRE/1/2025, of January 2, which approves the [Delimitation of Municipalities Affected by Risk of Depopulation in Cantabria](#) (BOC 03-01-2025).

To determine the concept of habitual residence in the territory of an Autonomous Community, the provisions of Article 72 of the Law of IRPFABBR.

- In case of **joint taxation** The deduction will be applicable to each taxpayer who meets the established requirements.

For investments or donations to Social Economy entities established in Cantabria

Regulations: Art. 2.12 Text Consolidated of the Law on Fiscal Measures in the area of taxes assigned by the State, approved by Legislative Decree 62/2008, of June 19, by the Autonomous Community of Cantabria

Amount and joint limit of the deduction

- % of the amounts invested during the year in contributions made for the purpose of becoming a member in entities that form part of the Social Economy referred to in the following section.
- **50% of the amounts donated, irrevocably**, to entities that form part of the social economy for the development of new economic activities as well as the consolidation of those already carried out.
- **25% of the amounts donated, irrevocably**, to entities that form part of the Social Economy for the realization of activities to promote and disseminate the Social Economy, in accordance with the terms established in article 8 of Law 5/2011, of March 29, on the Social Economy (BOE of March 30).
- **Joint limit:** The maximum combined amount of the three cases contemplated for this deduction is **3,000 euros**, both in individual taxation and in joint taxation.

Attention: No amount may be deductible simultaneously in two or more of the modalities of this deduction.

Requirements and other conditions for the application of the deduction

- The application of this deduction is subject to compliance with the following requirements and conditions:

a) The participation achieved by the taxpayer, computed together with that of the spouse or persons related by reason of kinship, in a direct or collateral line, by consanguinity or affinity up to the third degree included, **may not exceed 40% of the capital of the entity that is the object of the investment or donation.**

Attention: It should be recalled that the Second Additional Provision of the Consolidated Text **assimilates to the status of spouses the members of de facto couples** whose union meets the requirements established in Law 1/2005, of May 16, on de facto couples of the Autonomous Community of Cantabria, and are registered in the Registry of De Facto Couples of the Autonomous Community of Cantabria or similar registries established by other Public Administrations of the Spanish State, of countries belonging to the European Union or the European Economic Area, or of third countries.

b) The entity in which the investment or donation must be made must meet the following requirements:

1. **Be part of the social economy**, under the terms set forth in Law 5/2011, of March 29, on the Social Economy and be registered in the established registries or catalogs that recognize the status of a social economy entity.

According to article 6 of Law 5/2011:

"The Ministry of Labour and Immigration, following a report from the Council for the Promotion of the Social Economy, and in coordination with the Autonomous Communities, will prepare and maintain an updated catalogue of the different types of entities comprising the social economy, taking into account the principles established in this law and in a coordinated manner with the catalogues existing at the autonomous level.

Catalogues of social economy entities must be public. Advertising will be carried out by electronic means."

Note: Please note that the Ministry of Labour and Immigration is currently the Ministry of Labour and Social Economy.

2. Have your registered office and tax domicile in Cantabria

3. Count , on average annually, c on an employed person with an employment contract.

The requirements set out in points 1, 2 and 3 above must be met for a minimum period of three years from **date** the contribution or donation.

- Operations in which deduction **is applicable must be formalized in public deed** , in which the identity of the investors and the amount of the respective investment will be recorded.
- To be eligible for this deduction **the effectiveness of the donation and its value must be accredited by means of a certificate issued by the recipient entity** .
- The deliveries or donations that form the basis of this deduction must be made by credit or debit card, bank transfer, personal check or deposit into accounts in credit institutions, ## to the entities that receive the donation.

Under no circumstances will contributions or donations made through cash deliveries give the right to apply this deduction.

- In the case of the deduction of 20% of the amounts invested during the year in contributions made for the purpose of becoming a partner in entities that form part of the Social Economy, it is required that **the participation in the capital acquired as a result of the investment made, must be maintained in the taxpayer's assets regime for a minimum period of five years** .

Loss of the right to the deduction made

Failure to comply with the requirements and conditions established in the preceding sections will result in the loss of the tax benefit and, in such case, the taxpayer must include in the declaration of IRPFABBR corresponding to the year in which the non-compliance occurred, the part of the tax that was not paid as a result of the deduction made, together with the accrued late payment interest.

Incompatibility

This deduction is **incompatible** , **for the same investments** , with the application of the regional deductions "For donations to foundations or the Cantabria Coopera Fund" and "For investment in the acquisition of shares and equity interests in new or recently created entities."

Note: Once the information necessary for the calculation has been entered by the taxpayers entitled to the deduction, it will be automatically transferred to the section "Additional information on the regional deduction of Cantabria for investments or donations to Social Economy entities established in Aragon, Cantabria, Castilla-La Mancha and the Region of Murcia" of the Annex B.11 of the declaration.

For education expenses

Regulations: Art. 2.13 Consolidated Text of the Law on Fiscal Measures in the area of taxes ceded by the State, approved by Legislative Decree 62/2008, of June 19, by the Autonomous Community of Cantabria

Amount and joint limit of the deduction

- **100%** of the amounts paid by the taxpayer for expenses for the **acquisition of textbooks** published for the **compulsory education** taken by his/her **children** or **descendants** .
- **15 percent** of the amounts paid by the taxpayer during the tax period for **language teaching as an extracurricular activity** , received by his or her **children** or **descendants** during the stages corresponding to compulsory **education** in:
 - educational centers;
 - other public or private centers or
 - by natural persons registered in the corresponding section of the IAE .
- The **sum of the two previous deductions** may not exceed **200** euros per **family unit** .

Requirements and other conditions for the application of the deduction

- In the case of **individual taxation** the deduction **will be prorated in half to each parent** .

The **apportionment** of the deduction **will be applied to the parent with the right to apply it** when the remaining parent does not have such right (for example, for having resided in another Autonomous Community).

- The basis for this deduction will be the amounts **justified with invoice and paid by credit or debit card, bank transfer, personal check or deposit into accounts in credit institutions** , to the persons or entities that provide the services.

Under no circumstances , will amounts paid through cash deliveries give the right to practice this deduction.

For domestic help

Regulations: Art. 2.14 Consolidated Text of the Law on Fiscal Measures in the area of taxes assigned by the State, approved by Legislative Decree 62/2008, of June 19, by the Autonomous Community of Cantabria

Amount and maximum limit of the deduction

20% of the amount paid by the taxpayer in the tax period corresponding to the **annual contribution** to the Special System for Domestic Employees of the General Social Security Regime of **a family domestic employee**, with **the deduction limit of 300 euros per year**.

This Special System includes workers subject to the **special employment relationship for family domestic service**, regulated by Royal Decree 1620/2011, of November 14 (BOE, 11-17-2011).

Defines in its article 1.2. the aforementioned relationship in the following terms: the one agreed upon by the head of the family home, as employer, and the employee who, dependent on and on behalf of the former, provides paid services within the family home.

Article 1.3 considers the employer to be the head of the family home, whether he or she is the actual owner or simply the owner of the address or place of residence where domestic services are provided.

Requirements and other conditions for the application of the deduction

- The **taxpayer** must be the **owner of the family home**, in accordance with the provisions of the regulations governing the special system of the general Social Security regime for domestic employees and **be in one of the following situations** :
 1. That the taxpayer or, where applicable, his or her spouse or partner registered in the Registry of De Facto Couples of the Autonomous Community of Cantabria **have one or more minor children and both receive income from work or income from economic activities**.
 2. That the taxpayer is part of a single-parent family with one or more children which the parent receives **income from work or income from economic activities**.
 3. That the taxpayer or, where applicable, his or her spouse or partner registered in the Registry of de facto couples of the Autonomous Community of Cantabria, is **75 years of age or older**.
- The domestic employee must perform his or her duties at the address that constitutes the **habitual residence** of the **employer or employer**.
- **The affiliation in Cantabria to the Special System mentioned above, of the employed person ## must be registered** with the General Treasury of Social Security ##2##.
- In the event that **individual declaration** is chosen, only the person listed as **employer** in the General Treasury of Social Security will be eligible for this deduction.

Clarifications :

- If during the entire year the taxpayer has contributed **at the same time** for **more than one person**, the deduction for the contributions of **only one of them** can be applied, at their choice.
- If the taxpayer has contributed for two people **successively** (for example 8 months for one and 4 months for the other), he/she may apply the deduction for the **total contributions** paid by him/her.

- If **both spouses** or **members of the de facto couples** referred to in the Second Additional Provision of the Consolidated Text of the Law on Fiscal Measures in the field of taxes ceded by the State **have registered as employers**, they may only deduct for **one employed person**, and the amount of the deduction may be prorated between them.

Clarifications :

- If both taxpayers have hired the same person **##** or different people **##** in a successive **manner** the sum of the payments made by both and the limit of 300 euros per year will be in half.
- If both taxpayers hire different people at the same time **they can only deduct payments made by one of them**, with the deduction limit being divided equally between the individual returns.

Attention : the Second Additional Provision of the Consolidated Text **to the condition of spouses the members of de facto couples** whose union meets the requirements established in Law 1/2005, of May 16, on de facto couples of the Autonomous Community of Cantabria and are registered in the Registry of De Facto Couples of the Autonomous Community of Cantabria or similar registries established by other Public Administrations of the Spanish State, of countries belonging to the European Union or the European Economic Area, or of third countries.

For investments from new taxpayers from abroad

Regulations: Art. 2.15 Consolidated Text of the Law on Fiscal Measures in matters of taxes ceded by the State, approved by Legislative Decree 62/2008, of June 19, by the Autonomous Community of Cantabria

Amount of deduction

He **20 percent** of the **acquisition value**, including the expenses and taxes inherent to said acquisition, excluding interest, **of the following assets**.

- **Real estate that No are intended for housing** or tourist accommodation **nor involved in an economic activity**.

HE **exclude** all the assumptions included in the concept of **dwelling**: usual taxpayer, including its attachments; object of housing lease for the purposes of LAU; rented by rooms or by seasons; available to the taxpayer under the terms of Article 85 of the Personal Income Tax Law; intended for tourist use, etc

Conversely, the taxpayer may deduct 20 percent of the acquisition value of the following real estate, **not intended for housing**: commercial premises or offices; solar; rural land; Garages and storage rooms that are not an annex to a property intended for housing and provided that their use is different from that of an "accessory" to housing, etc, **provided they are not involved in an economic activity**.

- **Representative values** of the **transfer of own capital to third parties**, traded or not in organized markets.
- **Representative values** of the **participation in equity of any type of entity**, traded or not in organized markets.

Requirements and other conditions for the application of the deduction

1. Requirements that the taxpayer must meet

- That it is about a **natural person non-resident** in Spain that **move his residence in the Community of Cantabria** and acquire the **condition of taxpayer of IRPFABBRas of January 1, 2025**, even if the investments that generate the right to apply the deduction were made during the previous year.
- **That it maintains the condition** of taxpayer of IRPFABBR in Cantabria **until the last year of the investment maintenance period**, object of point 2 below.
- That **has not been a resident in Spain during the five years prior to the change of residence** to the territory of Cantabria.

2. Requirements that the investment must meet

- It must be **carried out** in its **own acquisition exercise of the tax residence in Cantabria**, in accordance with the regulations of IRPFABBR or in the **next exercise**.

It may also be **carried out** in the **year prior to the acquisition** of the aforementioned residence in the case of investment in:

- Securities representing the transfer to third parties of equity capital issued by **Spanish entities**.
- Securities representing the equity participation of **Spanish entities**.
- It must be **maintained by the taxpayer for a period of 6 years**, being **valid transfers for consideration** of the acquired assets **with full reinvestment of the amount obtained** in the transmission, **within one month** from the same.

The requirement of total reinvestment will be met when the amount obtained from the transfer of an asset of one type of category (for example, a property not intended for housing) is fully reinvested in an asset of another type of category (for example, in securities representing the transfer of own capital to third parties).

- In the case of **investment in real estate** These must be located in Cantabria.
- In the case of **investment in securities**:
 - The affected entities must have their **registered and tax domicile in Cantabria** and **develop an economic activity**.

An economic activity will not be considered to be carried out when the main activity is the management of movable or immovable property, in accordance with the provisions of article 4.Eight.Two.a) of the Law of IP.

- The **direct or indirect participation** of the taxpayer, together with that which they hold in the same entity **spouse** or any person related to the taxpayer by blood or marriage, in a direct or collateral line, up to and including the second degree, **It cannot be, on any day during the calendar years of maintaining the participation, greater than 40 percent.** of the entity's share capital or its voting rights.

Attention: *It should be recalled that the Second Additional Provision of the Consolidated Text **assimilates to the status of spouses the members of de facto couples** whose union meets the requirements established in Law 1/2005, of May 16, on de facto couples of the Autonomous Community of Cantabria, and are registered in the Registry of De Facto Couples of the Autonomous Community of Cantabria or similar registries established by other Public Administrations of the Spanish State, of countries belonging to the European Union or the European Economic Area, or of third countries.*

- The taxpayer may not perform **executive or managerial functions** nor maintain an employment relationship with the entity that is the target of the investment.

Time frame and outstanding balances for application of the deduction

- The deduction may be applied **in it the year in which the investment occurs and in the five immediate and successive following years** in case of insufficient regional quota.

This deduction, including any outstanding amounts carried forward from previous years, **It will be applied last.**, giving priority to older acquired rights, when it coincides with other regional deductions.

- In the event that the investment was made in the **year prior to acquiring taxpayer status IRPFABBR in Cantabria** the deduction may be applied **in it the year in which the aforementioned tax residence is acquired or in the five immediately following and successive years** in case of insufficient regional quota.

Loss of the right to deductions made

They will give rise to the **loss** of the deduction applied:

- **the loss of residency in Cantabria** during the investment maintenance obligation period **either**
- **failure to comply with the obligation to maintain the investment made**, including the **assumption of transfer without total reinvestment**.

The right to the applied deduction will not be lost. when the failure to comply with the requirement to maintain investment/residence in Cantabria has been due to **death of the taxpayer**.

Incompatibility

The present deduction results **incompatible, for the same investments**, with the application of the regional deduction "For investment in the acquisition of shares and equity interests of new or recently created entities."

Important: *Once the information necessary for its calculation has been entered by the taxpayers entitled to the deduction, it will be automatically transferred to the section "Additional information to the regional deduction of Cantabria for investments of new taxpayers from abroad" of Annex B.15 of the declaration.*

To compensate for the travel and accommodation expenses of new residents in Cantabria

Regulations: Art. 2.16 Consolidated Text of the Law on Fiscal Measures in matters of taxes ceded by the State, approved by Legislative Decree 62/2008, of June 19, by the Autonomous Community of Cantabria

Amount and maximum limits of the deduction

- **In general:** he **10 percent** of the **bills** that are generated for the taxpayer as a consequence of **transfer** from their tax domicile to Cantabria, with a **annual maximum** of **1,000 euros per taxpayer**.
- **When the transfer is for work reasons:** he **25 percent** of the **bills** that are generated for the taxpayer as a consequence of **transfer** from their tax domicile to Cantabria, with a **annual maximum** of **1,500 euros per taxpayer**.

In case of transfer **set** to Cantabria from a marriage by **work-related reasons of only one of the spouses** The relocation of the remaining spouse will be considered to have had a similar motivation.

Attention : *in **joint taxation** each taxpayer will apply the **percentage** and the **limit** of the deduction that corresponds to you based on your **personal circumstances**.*

For the purposes of this deduction, the following shall be considered **expenses generated as a result of the change of address** the following:

- a. **Travel and moving expenses** necessary for the establishment of the taxpayer and the members of his **family unit** in Cantabria.

The concept of **family unit** will be the one contemplated in the regulations governing the IRPFABBR. In the case of individual taxation of the members of a de facto union, the family unit that may hypothetically correspond to each of the taxpayers will be taken into account.

- b. **Expenses related to schooling** in Cantabria **of the descendants of the taxpayer** during the stages corresponding to compulsory education and high school.

They are included within the **descendants of the taxpayer** those united to it by **affinity**, by reason for **guardianship or foster care** either by **court order of guardianship and custody**.

- c. **Expenses for renting the taxpayer's main residence** in Cantabria, as well as the expenses arising from the contracting of services or supplies linked to it, not including the cost of the service or supply.

Requirements for applying the deduction

- That the taxpayer **move your usual residence** to Cantabria **from another Autonomous Community**.

The deduction is also applicable to taxpayers who have moved their habitual residence to Cantabria from the autonomous cities of Ceuta and Melilla, but not to taxpayers who have moved from abroad.

- That the taxpayer **has not had their habitual residence in Cantabria** during the 4 years prior to the date of the transfer.
- That the taxpayer **maintain your habitual residence in Cantabria** for at least the 3 years immediately following the acquisition of resident status.
- That the taxpayer has satisfied **effectively the expenses** generated as a result of the change of residence.

In the case of marriages under a community property regime, the amounts paid by the community property will be understood to be attributed to the spouses in equal parts.

Time frame and outstanding balances for application

- The deduction **It will apply in the tax period in which the status is acquired. resident common in the territory of Cantabria and during the next 3.**

A taxpayer who acquired the status of habitual resident in Cantabria in **2024** and that it complies with all other legally established requirements and conditions **You may apply the deduction in each of the 3 subsequent tax periods** (2025, 2026 and 2027) by the **bills** that are generated for him in each of those periods as a result of his move to Cantabria. Had the transfer taken place during the exercises **2022** either **2023** The taxpayer may apply the deduction in relation to expenses generated in 2025, in the first case, and in 2025 and 2026 in the second.

- In the event that there is insufficient regional tax liability to apply the full amount of the deduction generated in each period, **the amount not deducted may be offset** exclusively in the **4 next exercises**.

If there are deductible amounts pending application generated in previous years, they will be applied first, giving priority to rights acquired previously.

Order of application of the deduction

This deduction, as well as any amounts remaining to be offset in future tax years, **It will reduce the full regional quota first.**

Loss of the right to deductions made

The loss of residence in Cantabria during the period of obligation to maintain habitual residence will result in the loss of the applied deduction.

The right to the applied deduction will not be lost when the loss of residence in Cantabria has been caused by the death of the taxpayer.

For the leasing of empty homes

Regulations: Art. 2.17 Consolidated Text of the Law on Fiscal Measures in matters of taxes ceded by the State, approved by Legislative Decree 62/2008, of June 19, by the Autonomous Community of Cantabria

Amount of deduction

500 euros for each of the real estate properties intended for **housing rental**.

Temporal scope of application of the deduction

The deduction is applicable in the **formalization exercise** of the corresponding **contract lease**.

Requirements and other conditions for the application of the deduction

- Taxpayers will be able to apply the deduction **owners** either **usufructuaries of empty homes**, during **at least one year** prior to the celebration of a **residential lease agreement** subject to Law 29/1994, of November 24, on Urban Leases.

Clarifications:

- A dwelling will be considered to be located **empty** when it is not inhabited, leased, in use, or affects economic activities, regardless of whether an imputation of real estate income must be made for it under the terms of art. 85 of the Law of IRPFABBR.
- The calculation of **previous year** It is carried out from date to date, taking as a reference the celebration of the lease agreement and without referring at any time to tax periods.

- The lease agreement must have **effective duration of at least three** .

However, **the right** to the deduction will not be lost if the lease agreement has a **duration of less than three years** when the property becomes a **rental expectation** situation and is again the subject of a **new residential lease agreement** within the period of **six months from the end of the previous agreement** , provided that the **sum of the duration periods** of the lease agreements **is at least three years** .

He death The taxpayer's failure to comply with the aforementioned 3-year period will not result in the loss of the right to the deduction claimed.

- The **tenant** of the dwelling **may not be the spouse or a relative** , by blood or marriage, up to the third degree inclusive, of the taxpayer.

Attention: It should be recalled that the Second Additional Provision of the Consolidated Text **assimilates to the status of spouses the members of de facto couples** whose union meets the requirements established in Law 1/2005, of May 16, on de facto couples of the Autonomous Community of Cantabria, and are registered in the Registry of De Facto Couples of the Autonomous Community of Cantabria or similar registries established by other Public Administrations of the Spanish State, of countries belonging to the European Union or the European Economic Area, or of third countries.

- He **monthly price of renting the home**, including its annexes, **It cannot exceed 1,000 euros**.

He **monthly price** One thing to keep in mind is the **established for the first year of the contract** (regardless of whether it may be subsequently updated by means of some type of reference or coefficient), without adding to it any expenses that may be passed on to the tenant (utilities, community expenses...)

- Only those who are eligible to apply this deduction **taxpayers who own a maximum of 3 homes**.

In the case of joint taxation, ownership will be valued **individually for each taxpayer** It is possible that the deduction may be available for vacant properties rented out and owned by one of the spouses (for respecting the previous limit) but not for those of the other spouse (for exceeding the limit of 3 homes/taxpayer).

For this purpose, all those **housing** in which, on the tax accrual date, the taxpayer has **some participation** (total or partial) as owner or usufructuary, regardless of whether any of them are intended to satisfy their own housing needs or may be excluded from the scope of the deduction.

- The amount of the deduction will be **prorated** based on **the percentage of ownership interest in the property** .

He **apportionment** The amount of the deduction must be made in both cases of **full ownership** as in those of **usufruct** (the deduction does not apply to bare owners in any case), regardless of whether one of the co-owners may not be entitled to its application.

Note: Once the information necessary for its calculation has been entered by the taxpayers entitled to the deduction, it will be automatically transferred to the section "Additional information to the regional deduction of the Canary Islands for putting homes on the rental market for main residences, of Cantabria for the rental of empty homes, of Extremadura for landlords of empty homes and of Galicia and Madrid for the rental of empty homes" of Annex B.13 of the declaration.

Autonomous Community of Castilla-La Mancha

Taxpayers who in 2025 had their habitual residence in the territory of the Autonomous Community of Castilla-La Mancha may apply the following regional deductions:

By birth or adoption of children

Regulations: Articles 1 and 13 Law 8/2013, of November 21, of the Autonomous Community of Castilla-La Mancha, on Tax Measures

Amount of deduction

For each child born or adopted in the tax period, which generates the right to apply the minimum for descendants, the following amounts:

- **100 euros** in the case of births or adoptions of **a child** .
- **500 euros** in the case of births or adoptions of **two children** .
- **900 euros** in the case of births or adoptions of **three or more children** .

What generates the right to each of these deductions is the **number of children in each birth** and not the number of births during the year, so that, as an example, if more than one birth occurs in the year, a deduction of 100 euros will apply for each one if it is a single child and if there is a single birth of two children, a deduction of 500 euros.

Requirements and other conditions for the application of the deduction

- That the **sum of the general tax base and the savings base**, boxes **[0435]** and **[0460]** of the taxpayer, **does not exceed** :
 - **27,000 euros** in individual taxation.
 - **36,000 euros** in joint taxation.
- For the application of this deduction, the following will be taken into account: **rules for applying the minimum allowance for dependents**, contained in the **Law of IRPFABBR**.

However, **when two or more taxpayers have the right** to apply this deduction with respect to the same descendants and one of them does not meet the previous requirement, the amount of the deduction for the other taxpayers will be reduced to the proportion resulting from the application of the **rules for the apportionment of the**

minimum by descendants .

For large family

Regulations: Articles 2 and 13 Law 8/2013, of November 21, of the Autonomous Community of Castilla-La Mancha, on Tax Measures

Amount of deduction

- **In general:**
 - **200 euros** , when it comes to a large family of **general category** .
 - **400 euros** , when it comes to a large family of **special category** .
- **When either spouse or descendant**, to whom the personal and family minimum applies IRPFABBR, **have a degree of disability equal to or greater than 65 percent and generate the right to the application of the minimum for disability**, the deduction will be:
 - **300 euros** , when it comes to a large family of **general category** .
 - **900 euros** , when it comes to a large family of **special category** .

Requirements and other conditions for the application of the deduction

- The taxpayer must **have been recognized as a large family** , in accordance with the provisions of Law 40/2003, of November 18, on the Protection of Large Families, on the date the tax is due (normally, December 31).

In accordance with article 5.1 of Law 40/2003, of November 18, on the Protection of Large Families, the status of large family will be accredited by the official title established for this purpose.
- That the **sum of the general tax base and the savings**, boxes **[0435]** and **[0460]** of the taxpayer, **does not exceed** :
 - **27,000 euros** in individual taxation.
 - **36,000 euros** in joint taxation.
- The rules for applying this deduction will be taken into account. **application of the minimum allowance for dependents and disability contained in the Law of IRPFABBR.**

However, **when two or more taxpayers have the right** to apply this deduction with respect to the same descendants and one of them does not meet the previous requirement (that is, when the sum of the general tax base and the savings base is greater than 27,000 euros in individual taxation or 36,000 euros in joint taxation), the amount of the deduction for the other taxpayers will be reduced to the proportion resulting from the application of the **rules for apportioning the minimum by descendants** .

Incompatibility

This deduction is **incompatible** with the application of the regional deduction "For the rental of habitual residence by large families".

For single parent family

Regulations: Articles 2 bis and 13 Law 8/2013, of November 21, of the Autonomous Community of Castilla-La Mancha, on Tax Measures

Amount of deduction

200 euros per year that can be applied by the father or mother who, on the date the tax is due, is part of a single-parent family.

Requirements and other conditions for the application of the deduction

- **Concept of single-parent family for the purposes of this deduction.**

For the purposes of this deduction, and without prejudice to the legal concept that may be established by basic state legislation, or where appropriate, regional regulations, the consideration of a single-parent family **will be that formed by the mother or father legally separated or without a marital bond and the daughters and sons who, exclusively, live together and depend economically on one or the other, and who meet any of the following requirements:**

- a. **Be minors** , with the exception of those who, with the consent of their parents, live independently of them.
- b. **Be of legal age** who have established one of the **support measures for the exercise of their legal capacity** in accordance with civil legislation.

Precision: See in this regard Title XI of Book One of the Civil Code ("On support measures for persons with disabilities in the exercise of their legal capacity") articles 249 to 299 bis), both inclusive.

Said Title on September 3, 2021.

As for the measures included, according to article 250 of the aforementioned Title XI of the Civil Code, "the measures of support for the exercise of the legal capacity of persons who require it are, in addition to those of a voluntary nature, de facto guardianship, curatorship and judicial defender."

Economic dependency will be understood to exist exclusively when the mother or father is entitled to the full minimum allowance for dependents provided for in the Law of IRPFABBR, regarding the daughters and sons who are part of the single-parent family and do not receive annual payments for child support.

For the purposes of this deduction, a single-parent family is considered to exist when the requirements of cohabitation and economic dependence are met with respect to one of the taxpayer's children.

In cases where the father or mother is legally separated or not married, the situation may arise where some of the sons or daughters may live with and be financially dependent on one of the parents, and the rest may live with and be financially dependent on the other. In this case, there would be two single-parent families for the purposes of this deduction, with the right to apply the deduction provided they meet the required conditions.

Note: *In no case will a widow or person in a comparable situation who has been convicted by a final judgment for the commission of an intentional crime of homicide in any of its forms, when the victim is his or her spouse or ex-spouse or a person who has been linked to him or her by a similar emotional relationship, be considered a single-parent family.*

- That the **sum of the general tax base and the savings**, boxes **[0435]** and **[0460]** of the taxpayer, **does not exceed** :
 - **27,000 euros** in individual taxation.
 - **36,000 euros** in joint taxation.
- The rules for applying this deduction will be taken into account. **application of the minimum allowance for dependents** contained in the Law of IRPFABBR.

Incompatibility

This deduction is **incompatible** with the application of the regional deduction “For rental of habitual residence by single-parent families”.

For expenses in the acquisition of textbooks, for language teaching and other expenses related to education

Regulations: Articles 3 and 13 Law 8/2013, of November 21, of the Autonomous Community of Castilla-La Mancha, on Tax Measures

Amount and maximum limit of the deduction

- **100% of the amounts paid** , for the expenses destined to the acquisition of **textbooks** published for the teachings offered by the educational system in accordance with article 3.2 of Organic Law 2/2006, of May 3, on Education, or the regulation that replaces it.

For these purposes, the aforementioned article of Organic Law 2/2006 provides that “The teachings offered by the educational system are the following: a) Early childhood education, b) Primary education, c) Compulsory secondary education, d) Baccalaureate, e) Vocational training, f) Language education, g) Artistic education, h) Sports education, i) Adult education, and j) University education.”

- **15 percent of the amounts paid** during the tax period, for each of the **activities listed below**, carried out by their children or descendants during the stages corresponding to the teachings offered by the educational system in accordance with article 3.2 of Organic Law 2/2006, of May 3, or regulation that replaces it:
 1. For language teaching received as an extracurricular activity.
 2. For those activities related to learning outside of educational centers as reinforcement or support for the teachings in which they are enrolled.
 3. For the costs of access to new technologies necessary for the teachings in which children or descendants are enrolled. For this purpose, only the amounts paid as an Internet connection fee and the line fee for the first month will be considered, provided that it is not a change of company and the line is not linked to an economic activity.
 4. For the study and residence expenses of children or descendants outside the municipality of residence of the family unit, provided that the municipality where the studies are carried out is located in Castilla-La Mancha and that in the place of residence of the family unit there is no such educational offer. This deduction will also apply when the municipality where the studies are carried out is located outside of Castilla-La Mancha and there is no educational offer in the region for the studies taken.
- The amount to be deducted for all the expenses indicated above **will not exceed the maximum amounts** indicated below:

a. Joint statements:

1. Taxpayers who **DO NOT have the legal status of large family**, for whom the amount resulting from the **sum of the general tax base and the savings tax base less the minimum for descendants** (boxes **[0435]**, **[0460]** and **[0514]** of the declaration, respectively) is included in the sections indicated below, may deduct up to the following amounts:

(General tax base + Savings tax base) - (Minimum for descendants)	Limit per child
Up to 12,000 euros	200 euros
Between 12,000.01 and 20,000.00 euros	100 euros
Between 20,000.01 and 25,000.00 euros	75 euros

2. Taxpayers **who have the legal status of large family**, for whom the amount resulting from the **sum of the general tax base and the savings tax base less the minimum for descendants** (boxes **[0435]**, **[0460]** and **[0514]** of the declaration, respectively) is included in the section indicated below, may deduct up to the following amounts:

(General tax base + Savings tax base) - (Minimum for descendants)	Limit per child
Up to 40,000 euros	300 euros

b. Individual statements:

1. Taxpayers **who DO NOT have the legal status of a large family**, for whom the amount resulting from the **sum of the general tax base and the savings tax base less the minimum by descendants** (boxes [0435], [0460] and [0514] of the declaration, respectively) is included in the sections indicated below, up to the following amounts may be deducted:

(General tax base + Savings tax base) - (Minimum for descendants)	Limit per child
Up to 6,500 euros	100 euros
Between 6,500.01 and 10,000.00 euros	75 euros
Between 10,000.01 and 12,500.00 euros	50 euros

2. Taxpayers **who have the legal status of a large family**, for whom the amount resulting from the **sum of the general tax base and the savings tax base less the minimum for descendants** (boxes [0435], [0460] and [0514] of the declaration, respectively) is included in the section indicated below, the following amount may be deducted:

(General tax base + Savings tax base) - (Minimum for descendants)	Limit per child
Up to 30,000 euros	150 euros

Requirements and other conditions for the application of the deduction

- The deductions resulting from the application of the previous sections **will be reduced by the amount of the scholarships and grants awarded** in the tax period in question by the Administration of the Junta de Comunidades de Castilla-La Mancha, or any other Public Administration, **that cover all or part of the expenses** that give the right to deduction.

When the expenses correspond to two or more children, the amount of the deductions applicable to all children will be calculated globally and will be reduced by the total amount of the scholarships and grants received by all of them.

For these purposes, it should be noted that the limits established for the calculation of the deduction are not applied individually to each of the children, but rather the deduction corresponding to the expenses incurred by all the children will be subject to the limit resulting from multiplying the individual limit established by the number of children who generate the right to the deduction.

- For the purposes of applying these deductions, only those who are entitled to claim the deduction will be entitled to do so. **parents or ascendants with respect to those children or descendants in school who give the right** to the reduction provided for, as a minimum for descendants, in article 58 of the Law of IRPFABBR.
- Taxpayers wishing to benefit from this deduction must be **in possession of supporting documents proving payment** of the concepts subject to deduction.

The justification of the expenses that give rise to the deduction must be made, as a priority, by means of an invoice. This is without prejudice to the possibility of accepting other types of supporting documents (such as tickets issued by retailers) that, in accordance with the law, may have such a nature.

- For the application of this deduction, the following will be taken into account: **rules for the application of the minimum allowance for descendants contained in the Law of IRPFABBR.**

For daycare expenses

Regulations: Articles 3 bis and 13 Law 8/2013, of November 21, of the Autonomous Community of Castilla-La Mancha, on Tax Measures

Amount and maximum limit of the deduction

- **The 30 percent** of the amounts paid in the tax period for the custody expenses of daughters or sons under 3 years of age in nurseries or early childhood education centers.
- **Deduction limit**
 - a. **In general** , the deduction will have a **maximum amount of 500 euros for each daughter or son** enrolled in said nurseries or centers.

Clarifications:

- In the case of taxpayers who died before December 31, the deduction may be applied for the amounts paid up to the date of death, with the maximum deduction being prorated between the parents if both are living with the child at the time of death and are entitled to apply the minimum amount for descendants.

- Regarding the application of the maximum deduction limit, the surviving parent must reduce the proportional part of the deduction that the deceased spouse would have applied in that tax period so that, in no case, the deduction limit exceeds the legal limit.

- b. **In particular** , the deduction limit, in the tax period **in which the daughter or son turns 3 years old, will be 250 euros** .

The amounts paid that give rise to the deduction will be those corresponding to the tax period in which the daughter or son turns three years old, with a limit of 250 euros.

Deduction base

- These must be amounts paid **for the following custody costs** :

- pre-registration and registration of children under 3 years of age,
- assistance, during general and extended hours, and
- feeding.
- The amounts that benefit from the deduction are exclusively those that correspond to expenses that have occurred for **complete months** .
- The amounts paid must be reduced by the amount of any **scholarships or grants obtained from any Public Administration** that cover all or part of the custody costs. This reduction will be applied individually for each daughter or son who benefits from the scholarships or grants.
- Nor are amounts that **are considered exempt income in kind for the taxpayer** by application of the provisions of article 42.3 included. b) or d) of the Law of IRPFABBR That is, by:
 - The direct or indirect contracting by companies or employers of the first cycle of early childhood education service for the children of their employees in authorized nurseries or early childhood education centers [Art. 42.3.b) Law of IRPFABBR].
 - The provision of preschool, infant, primary, compulsory secondary, high school and vocational training services by authorized educational centers to the children of their employees, free of charge or at a price lower than the normal market price [Art. 42.3.d) Law of IRPFABBR].

Requirements and other conditions for the application of the deduction

- Amounts for custody expenses must be paid to nurseries or early childhood education centers .

For the purposes of applying this deduction, a nursery or early childhood education centre **shall be understood as any centre authorised by the competent Department of Education** that has as its purpose the custody or first cycle of early childhood education of girls and boys under 3 years of age.

- For the purposes of this deduction, only daughters or sons will be taken into account. **that entitle the holder to the application of the minimum allowance for dependents** in article 58 of the Law of IRPFABBR .
- That the **sum of the general tax base and the savings base**, boxes **[0435]** and **[0460]** of the taxpayer, **does not exceed** :
 - **27,000 euros** in individual taxation.
 - **36,000 euros** in joint taxation
- When daughters or sons who entitle the deduction live with more than one taxpayer, the amount of the **will be prorated equally, provided that they entitle** deduction to the minimum for descendants to more than one taxpayer.

Clarifications :

- Each parent may only apply the deduction for the amounts paid by him or her, although in the case of married couples under a community property regime, the amounts paid will be understood to be attributed to the spouses in equal parts.
- In cases where more than one taxpayer is entitled to apply the deduction, the apportionment refers exclusively to the limit of 500 euros, since each taxpayer will apply the deduction for the amounts paid by him.
- If the amounts have been paid by both parents and they meet the requirements relating to cohabitation and the right to the minimum for descendants, the deduction will be prorated, even if one of the parents cannot apply it because they have a total taxable income of more than 27,000 euros or because they reside in another Autonomous Community.
- In cases of joint custody and guardianship in which both parents pay amounts and are entitled to the minimum for descendants, the deduction will be prorated between them, even if the son or daughter does not live with both of them at the same time, provided that the son or daughter entitles them to the application of the minimum for descendants.

Note: Taxpayers entitled to the deduction must enter in box **[0210]** of Annex B.4 of the declaration form the NIF of the authorized nursery or early childhood education center.

Due to taxpayer disability

Regulations: Articles 4 and 13 Law 8/2013, of November 21, of the Autonomous Community of Castilla-La Mancha, on Tax Measures

Amount of deduction

300 euros for each taxpayer who has a **degree of disability** accredited **equal to or greater than 65%** and the right to apply the minimum for the taxpayer's disability.

Requirements and other conditions for the application of the deduction

- That the **sum of the general tax base and the taxpayer's savings base**, boxes **[0435]** and **[0460]** of the declaration, **does not exceed** :
 - **27,000 euros** in individual taxation.
 - **36,000 euros** in joint taxation.
- For the application of this deduction, the following will be taken into account: **rules for the application of the minimum allowance for taxpayers and disability contained in the Law of IRPFABBR.**

Incompatibility

The present deduction results **incompatible** with the application of the following regional tax deductions:

- "Due to disability of ascendants or descendants", with respect to a **same person**.

Consequently, disabled descendants who are part of the family unit will be entitled to joint taxation by applying the disability deduction for descendants and not the disability deduction for the taxpayer.

- "For taxpayers over 75 years of age", regarding **the same person over 75 years old**.

In cases where the taxpayer is a person over 75 years of age with a certified degree of disability equal to or greater than 65 percent, this deduction will apply and not the one established "For taxpayers over 75 years of age".

- "For the rental of a primary residence by people with disabilities."

Due to disability of ascendants or descendants

Regulations: Articles 5 and 13 Law 8/2013, of November 21, of the Autonomous Community of Castilla-La Mancha, on Tax Measures

Amount of deduction

300 euros for each ascendant or descendant with a certified degree of disability **equal to or greater than 65%**, which generates the right to apply the minimum for disability of ascendants or descendants.

Requirements and other conditions for the application of the deduction

- That the **sum of the general tax base and the savings** of the taxpayer, boxes **[0435]** and **[0460]** of the declaration, **does not exceed** :
 - **27,000 euros** in individual taxation.
 - **36,000 euros** in joint taxation.
- For the application of this deduction, the following will be taken into account: **rules for the application of the minimum allowances for ascendants, descendants and disability contained in the Law of IRPFABBR**.

However, **when two or more taxpayers have the right to apply this deduction with respect to the same ascendants or descendants and one of them does not meet the previous requirement, the amount of the deduction for the other taxpayers will be reduced to the proportion resulting from the application of the rules for the apportionment of the minimum by ascendants, descendants and disability**.

- **In cases of joint taxation**, the deduction applicable for descendants with disabilities will always be this one and not the deduction for the taxpayer's disability.

Incompatibility

- This deduction results **incompatible** with the application of the regional deduction "For disability of the taxpayer" with respect to a **same person**.

Consequently, disabled descendants who are part of the family unit will be entitled to joint taxation by applying the disability deduction for descendants and not the disability deduction for the taxpayer.

- The deduction is also **incompatible** with the application of the regional tax deduction "For the care of ascendants over 75 years of age", with respect to **the same person over 75 years old**.

In cases where the ascendant is a person over 75 years of age with a certified degree of disability equal to or greater than 65 percent, this deduction will apply and not the one established "For care of ascendants over 75 years of age."

For taxpayers over 75 years of age

Regulations: Articles 6.1 and 13 Law 8/2013, of November 21, of the Autonomous Community of Castilla-La Mancha, on Tax Measures

Amount of deduction

150 euros for taxpayers over 75 years of age.

Common requirements for this deduction and the deduction "For the care of ascendants over 75 years of age"

- **These deductions will not be applied** when people over 75 years of age who generate the right to them, whether the taxpayer or the ascendant, reside for more than 30 calendar days of the tax period in Residential Centers for the Elderly of the Junta de Comunidades de Castilla-La Mancha or in places agreed upon or subsidized by it in other centers, with the exception of temporary stays derived from convalescence duly accredited by the Health Service of Castilla-La Mancha.
- That the **sum of the general tax base and the savings** of the taxpayer, boxes **[0435]** and **[0460]** of the declaration, **does not exceed** :
 - **27,000 euros** in individual taxation.
 - **36,000 euros** in joint taxation.
- For the application of these deductions, the rules for the application of the minimums per taxpayer and per ascendant contained in the Law will be taken into account. IRPFABBR.

However, **in the case of the deduction for the care of an ascendant over 75 years of age** , when two or more taxpayers are entitled to the application of this deduction with respect to the same ascendants and one of them does not meet the previous requirement, the amount of the deduction for the other taxpayers **will be reduced to the proportion resulting from the application of the rules for the apportionment of the minimum by ascendants** .

Incompatibility

- The deductions "For taxpayers over 75 years of age" and "For the care of ascendants over 75 years of age" are **incompatible**, respectively, with the application of the regional deductions "For disability of the taxpayer" and "For disability of ascendants", with respect to **the same person over 75 years of age**.
- In cases where a person over 75 years of age has a certified degree of disability equal to or greater than 65%, the deductions "For disability of the taxpayer" or "For disability of ascendant" that correspond to him/her, in his/her capacity as taxpayer or ascendant of the taxpayer, respectively, will be applied.

For the care of ascendants over 75 years of age

Regulations: Articles 6.2 and 13 Law 8/2013, of November 21, of the Autonomous Community of Castilla-La Mancha, on Tax Measures

Amount of deduction

150 euros for the care of each **ascendant over 75 years of age**, provided that they are entitled to the application of the minimum for ascendants.

Common requirements for this deduction and the deduction "For taxpayers over 75 years of age"

- **These deductions will not be applied** when people over 75 years of age who generate the right to them, whether the taxpayer or the ascendant, reside for more than 30 calendar days of the tax period in Residential Centers for the Elderly of the Junta de Comunidades de Castilla-La Mancha or in places agreed upon or subsidized by it in other centers, with the exception of temporary stays derived from convalescence duly accredited by the Health Service of Castilla-La Mancha.
- That the **sum of the general tax base and the savings** of the taxpayer, boxes **[0435]** and **[0460]** of the declaration, **does not exceed** :
 - **27,000 euros** in individual taxation.
 - **36,000 euros** in joint taxation.
- For the application of these deductions, the rules for the application of the minimums per taxpayer and per ascendant contained in the Law will be taken into account. IRPFABBR.

However, **in the case of the deduction "For the care of ascendants over 75 years of age"**, when two or more taxpayers are entitled to the application of this deduction with respect to the same ascendants and one of them does not meet the previous requirement, the amount of the deduction for the other taxpayers **will be reduced to the proportion resulting from the application of the rules for the apportionment of the minimum by ascendants**.

Incompatibility

- The deductions "For taxpayers over 75 years of age" and "For the care of ascendants over 75 years of age" are **incompatible**, respectively, with the application of the regional deductions "For disability of the taxpayer" and "For disability of ascendant", with respect to **the same person over 75 years of age**.
- In cases where a person over 75 years of age has a certified degree of disability equal to or greater than 65%, the deductions "For disability of the taxpayer" or "For disability of ascendant" that correspond to him/her, in his/her capacity as taxpayer or ascendant of the taxpayer, respectively, will be applied.

For unpaid foster care of minors

Regulations: Art. 7 Law 8/2013, of November 21, of the Autonomous Community of Castilla-La Mancha, on Tax Measures

Amount of deduction

- **500 euros** if it is the **first minor** in an unpaid foster care regime or by delegation of guardianship for pre-adoption cohabitation, provided that he or she lives with the taxpayer for **more than 183 days** of the tax period.
- **600 euros** if the child is the **second or subsequent minor** under an unpaid foster care regime or by delegation of guardianship for pre-adoption cohabitation, provided that the child lives with the taxpayer for **more than 183 days** of the tax period.

Requirements and other conditions for the application of the deduction

- The foster care that entitles the child to the deduction may be temporary, permanent or by delegation of guardianship for pre-adoption cohabitation, by administrative or judicial agreement.
- For the purposes of determining the order number of the foster child, only those minors **who have remained in said regime for more than 183 days of the tax period** will be counted.

In no case will minors who have been **adopted** during said tax period by the taxpayer be counted.

- **This deduction will not give rise to the assumption of temporary foster care or delegation of guardianship for pre-adoptive cohabitation** when the **adoption** of the minor occurs during the tax period, without prejudice to the application of the deduction "For birth or adoption of children".
- In the event of foster care of minors **through marriages or de facto unions**, the amount of the deduction **will be prorated equally** in the declaration of each of them if they opt for individual taxation.

- To apply the deduction, the following requirements must be met:
 - a. That the **sum of the general tax base and the savings** of the taxpayer, boxes **[0435]** and **[0460]** of the declaration, **does not exceed** :
 - **12,500 euros** in individual taxation.
 - **25,000 euros** in joint taxation.
 - b. That it is **accredited** by the competent department in the matter, the **formalization of the foster care** , as well as that the taxpayer **has not received aid from the Administration of the Regional Government of Castilla-La Mancha linked to the foster care** .

For unpaid care of people over 65 years of age or with disabilities

Regulations: Art. 8 Law 8/2013, of November 21, of the Autonomous Community of Castilla-La Mancha, on Tax Measures

Amount of deduction

600 euros for each person over 65 years of age or with a certified degree of disability equal to or greater than 33% , who lives with the taxpayer for **more than 183 days** a year under a foster care regime without compensation, when for this reason they have not obtained aid or subsidies from the Autonomous Community of Castilla-La Mancha.

Requirements and other conditions for the application of the deduction

- That the **foster care does not give** rise to **obtaining aid or subsidies** from the Autonomous Community of Castilla-La Mancha.
- **This deduction may not be applied** in the case of foster care for persons over 65 years of age when the foster person is linked to the taxpayer by a blood or affinity relationship up to the fourth degree inclusive.
- When the person covered generates the **right to the deduction for more than one taxpayer simultaneously, the amount of the deduction will be prorated** in the declaration of each of them if they opt for individual taxation.
- In order to apply the deduction, the following requirements must be met:
 - a. That the **sum of the general tax base and the savings** of the taxpayer, boxes **[0435]** and **[0460]** of the declaration, **does not exceed** :
 - **12,500 euros** in individual taxation.
 - **25,000 euros** in joint taxation.

In the case of marriages or de facto unions, the amount of the deduction is prorated equally in the individual tax return of each of them, even if only one of the spouses or members of the de facto couple has a taxable income that does not exceed the amount of 12,500 euros, or one of them does not file a tax return.

- b. That it be **certified** by the competent department in the matter, that **neither the taxpayer nor the foster person have received aid** from the Administration of the Regional Government of Castilla-La Mancha related to the foster care.

For renting a principal residence for persons under 36 years of age

Regulations: Articles 9 and 13 Law 8/2013, of November 21, of the Autonomous Community of Castilla-La Mancha, on Tax Measures

Amount and maximum limit of the deduction

- **15% of the amounts paid for the rental** of the home that constitutes or will constitute your habitual residence in Castilla-La Mancha during the tax period, **with a maximum of 450 euros** .

Attention : A modification to the applicable regulations regarding [the following] is currently being processed. IRPFABBR in the Autonomous Community of Castilla-La Mancha that could affect the maximum amount of the deduction indicated in the previous point.

- **20% of the amounts paid for the rental** of the dwelling that constitutes or will constitute your habitual residence during the tax period, **with a maximum of 612 euros** in the following **cases** :
 - a. When the taxpayer has his habitual residence in a municipality of Castilla-La Mancha **with a population of up to 2,500 inhabitants** .
 - b. When the taxpayer has his habitual residence in a municipality of Castilla-La Mancha **with a population of more than 2,500 inhabitants and up to 10,000 inhabitants, which is located at a distance greater than 30 kilometers from a municipality with a population of more than 50,000 inhabitants** .

For these purposes, to determine the number of inhabitants of each municipality, the number established in the municipal register of inhabitants in force on January 1 of the year in which the tax is due will be taken.

You can consult the list of municipalities that generate the right to apply the deduction in the link indicated at the end of this section.

Requirements and other conditions for the application of the deduction

- That, on the date of accrual of the tax, the taxpayer has his **habitual residence in Castilla-La Mancha** and is **under thirty-six years of age** .
- That the sum of the general tax base and the taxpayer's savings base less the minimum for descendants (boxes **[0435]** , **[0460]** and **[0514]** of the declaration, respectively) **does not exceed** the amount of:
 - **12,500 euros** in individual taxation.
 - **25,000 euros** in joint taxation.
- That in the self-assessment of IRPFABBR the **landlord's tax identification number** of the house.
- The concept of **main residence** will be the **set by the regulations governing IRPFABBR** in effect on the date the tax accrues.

Please note that in order to be considered a habitual residence **residence in it for a continuous period of three years is required**, circumstances arise that necessarily require a change of residence.

Incompatibility

This deduction is **incompatible** with the application of the regional deductions "For the rental of a habitual residence linked to certain dation in payment transactions", "For the rental of a habitual residence by large families", "For the rental of a habitual residence by single-parent families" and "For the rental of a habitual residence by persons with disabilities".

Note: Once the information necessary for its calculation has been entered by the taxpayers entitled to the deduction, it will be automatically transferred to the section "Additional information on the regional deduction for rental of Andalusia, Principality of Asturias, Balearic Islands, Canary Islands, Cantabria, Castilla-La Mancha, Castilla y León, Catalonia, Extremadura, Galicia, Madrid, Region of Murcia, La Rioja and Valencian Community" of Annex B.11 of the declaration.

[Municipalities distance \(489 KB - pdf \)](#)

For leasing of habitual residence linked to certain transactions of payment in kind

Regulations: Articles 9 bis and 13 Law 8/2013, of November 21, of the Autonomous Community of Castilla-La Mancha, of Tax Measures

Amount and maximum limit of the deduction

- **15 percent of the amounts paid** during fiscal year **for the rental of the taxpayer's habitual residence** , located in **Castilla-La Mancha and constituting the habitual residence** .
- **Maximum deduction amount: 450 euros**

Please note that the taxpayer may not deduct more than 450 euros for the sum of the amounts paid for all contracts entered into in the tax period.

Attention : A modification to the applicable regulations regarding [the following] is currently being processed. IRPFABBR in the Autonomous Community of Castilla-La Mancha that could affect the maximum amount of the deduction indicated in the previous point.

Requirements and other conditions for the application of the deduction

- That, on the date of accrual of the tax, the taxpayer has his **habitual residence in Castilla-La Mancha** .
- That the lease contract is linked to an operation for the award of the habitual residence **in payment** of the entire **outstanding debt on the loan or credit guaranteed by mortgage** of the aforementioned residence.
- That the **sum of the general tax base and the savings** of the taxpayer **less the minimum for descendants** (boxes **[0435]** , **[0460]** and **[0514]** of the declaration, respectively) **does not exceed** the amount of:
 - **12,500 euros** in individual taxation.
 - **25,000 euros** in joint taxation.
- That in the self-assessment of IRPFABBR the **tax identification number** from the landlord of the property.
- The concept of primary residence will be the **set by the regulations governing IRPFABBR** in effect on the date the tax accrues.

Please note that in order to be considered a habitual residence, residence therein for a continuous period of three years is required, unless there are circumstances that necessarily require a change of residence.

- The limit of this deduction **will be prorated** by the number of days the lease remains in effect within the tax period

Furthermore, when two or more taxpayers file declarations of IRPFABBR If they are entitled to this deduction for the same dwelling, the limit will be prorated equally among them.

The apportionment will not be carried out if one of the tenants cannot apply the deduction because they have a taxable base higher than the permitted amount or because they reside in another Autonomous Community.

Incompatibility

This deduction is **incompatible** with the application of the regional deductions "For the rental of a primary residence by persons under 36 years of age", "For the rental of a primary residence by large families", "For the rental of a primary residence by single-parent families" and "For the rental of a primary residence by persons with disabilities".

Note: Once the information necessary for its calculation has been entered by the taxpayers entitled to the deduction, it will be automatically transferred to the section "Additional information to the regional deduction for the rental of a primary residence linked to certain dation in payment operations in Aragon, the Canary Islands and Castilla-La Mancha" of Annex B.12 of the declaration.

For rental of habitual residence by large families

Regulations: Articles 9 ter and 13 Law 8/2013, of November 21, of the Autonomous Community of Castilla-La Mancha, of Tax Measures

Amount and maximum limit of the deduction

- **15 percent of the amounts paid for the rental** of the home that constitutes or will constitute your habitual residence in Castilla-La Mancha during the tax period, when the requirements indicated in the following section are met.
- **Maximum deduction amount: 450 euros.**

Please note that the taxpayer may not deduct more than 450 euros for the sum of the amounts paid for all contracts entered into in the tax period.

Attention : A modification to the applicable regulations regarding [the following] is currently being processed. IRPFABBR in the Autonomous Community of Castilla-La Mancha that could affect the maximum amount of the deduction indicated in the previous point.

Requirements and other conditions for the application of the deduction

- That, on the date of accrual of the tax, the taxpayer has his **habitual residence in Castilla-La Mancha**.
- **That the taxpayer is part of a large family** that, on the date the tax is due, has been recognized as such in accordance with the provisions of Law 40/2003, of November 18, on the Protection of Large Families and is in possession of the corresponding large family

title.

- That the **sum of the general tax base and the savings** of the taxpayer **less the minimum for descendants** (boxes **[0435]** , **[0460]** and **[0514]** of the declaration, respectively) **does not exceed** the amount of:
 - **12,500 euros** in individual taxation.
 - **25,000 euros** in joint taxation.
- That in the self-assessment of IRPFABBR the **landlord's tax identification number** of the house.
- The concept of **main residence** will be the **set by the regulations governing IRPFABBR** in effect on the date the tax accrues.

Please note that in order to be considered a habitual residence, residence therein for a continuous period of three years is required, unless there are circumstances that necessarily require a change of residence.

- The limit of this deduction **will be prorated** by the number of days the lease remains in effect within the tax period.

Furthermore, when two or more taxpayers file declarations of IRPFABBR If they are entitled to this deduction for the same dwelling, the limit will be prorated equally among them.

The apportionment will not be carried out if one of the tenants cannot apply the deduction because they have a taxable base higher than the permitted amount or because they reside in another Autonomous Community.

Incompatibility

- This deduction is **incompatible** with the application of the regional deductions "For the rental of a primary residence by persons under 36 years of age", "For the rental of a primary residence linked to certain dation in payment transactions", "For the rental of a primary residence by single-parent families" and "For the rental of a primary residence by persons with disabilities".
- Furthermore, this deduction is **incompatible** with the application of the regional deduction "For a large family".

Note: Once the information necessary for the calculation has been entered by the taxpayers entitled to the deduction, it will be automatically transferred to the section "Additional information on the regional deduction for rental in Andalusia, Principality of Asturias, Balearic Islands, Canary Islands, Cantabria, Castilla-La Mancha, Castilla y León, Catalonia, Extremadura, Galicia, Madrid, Region of Murcia, La Rioja and Valencian Community" of Annex B.11 of the statement.

For leasing of habitual residence by single-parent families

Regulations: Articles 9 quater and 13 Law 8/2013, of November 21, of the Autonomous Community of Castilla-La Mancha, of Tax Measures

Amount and maximum limit of the deduction

- **15 percent of the amounts paid for the rental** of the home that constitutes or will constitute **your habitual residence in Castilla-La Mancha during the tax period** , when the requirements indicated in the following section are met.
- **Maximum deduction amount: 450 euros.**

Please note that the taxpayer may not deduct more than 450 euros for the sum of the amounts paid for all contracts entered into in the tax period.

Attention : A modification to the applicable regulations regarding [the following] is currently being processed. IRPFABBR in the Autonomous Community of Castilla-La Mancha that could affect the maximum amount of the deduction indicated in the previous point.

Requirements and other conditions for the application of the deduction

- That, on the date of accrual of the tax, the taxpayer has his **habitual residence in Castilla-La Mancha**.
- **That the taxpayer is the father or mother who is part of a single-parent family .**

Remember:

According to article 2 bis of Law 8/2013, a single-parent family will be considered to be one formed by a legally separated mother or father or one without a marital bond and the daughters and sons who exclusively live together and are financially dependent on one or the other, and who meet any of the following requirements:

- a. Be minors, with the exception of those who, with the consent of their parents, live independently of them.
- b. Be of legal age and have established one of the support measures for the exercise of their legal capacity in accordance with civil legislation.

Economic dependency will be understood to exist exclusively when the mother or father is entitled to the full minimum allowance per descendant provided for in the Law of IRPFABBR, regarding the daughters and sons who are part of the single-parent family and do not receive annual payments for child support.

Without prejudice to the foregoing, **in no case** will be considered a single-parent family the widowed person or one in an equivalent situation who has been convicted, by a final judgment, for the commission of an intentional crime of homicide in any of its forms, when the victim is his/her spouse or ex-spouse or a person who had been linked to him/her by a similar relationship of affection.

- That the **sum of the general tax base and the savings** of the taxpayer **less the minimum for descendants** (boxes **[0435]** , **[0460]** and **[0514]** of the declaration, respectively) **does not exceed** the amount of:
 - **12,500 euros** in individual taxation.
 - **25,000 euros** in joint taxation.
- That in the self-assessment of IRPFABBR the **landlord's tax identification number** of the house.
- The concept of **main residence** will be the **set by the regulations governing IRPFABBR** in effect on the date the tax accrues.

Please note that in order to be considered a habitual residence, residence therein for a continuous period of three years is required, unless there are circumstances that necessarily require a change of residence.

- The limit of this deduction **will be prorated** by the number of days the lease remains in effect within the tax period

Furthermore, when two or more taxpayers file declarations of IRPFABBR If they are entitled to this deduction for the same dwelling, the limit will be divided equally among them.

The apportionment will not be carried out if one of the tenants cannot apply the deduction because they have a taxable base higher than the permitted amount or because they reside in another Autonomous Community.

Incompatibility

- This deduction is **incompatible** with the application of the regional deductions "For the rental of a primary residence by persons under 36 years of age", "For the rental of a primary residence linked to certain dation in payment transactions", "For the rental of a primary residence by large families" and "For the rental of a primary residence by persons with disabilities".
- Furthermore, this deduction is **incompatible** with the application of the regional deduction "For single-parent families".

Note: Once the information necessary for its calculation has been entered by the taxpayers entitled to the deduction, it will be automatically transferred to the section "Additional information on the regional deduction for rental of Andalusia, Principality of

Asturias, Balearic Islands, Canary Islands, Cantabria, Castilla-La Mancha, Castilla y León, Catalonia, Extremadura, Galicia, Madrid, Region of Murcia, La Rioja and Valencian Community" of Annex B.11 of the declaration.

For rental of habitual residence by people with disabilities

Regulations: Articles 9 quinquies and 13 Law 8/2013, of November 21, of the Autonomous Community of Castilla-La Mancha, of Tax Measures

Amount and maximum limit of the deduction

- **15 percent of the amounts paid for the rental** of the home that constitutes or will constitute your habitual residence in Castilla-La Mancha during the tax period, when the requirements indicated in the following section are met.
- **Maximum deduction amount: 450 euros.**

Please note that the taxpayer may not deduct more than 450 euros for the sum of the amounts paid for all contracts entered into in the tax period.

Attention : A modification to the applicable regulations regarding [the following] is currently being processed. IRPFABBR in the Autonomous Community of Castilla-La Mancha that could affect the maximum amount of the deduction indicated in the previous point.

Requirements and other conditions for the application of the deduction

- That, on the date of accrual of the tax, the taxpayer has his **habitual residence in Castilla-La Mancha**.
- That the taxpayer has a **degree of disability accredited equal to or greater than 65 percent** and have **right to the application of the minimum for disability** of the taxpayer provided for in the Law of IRPFABBR.
- That the **sum of the general tax base and the savings** of the taxpayer **less the minimum for descendants** (boxes **[0435]** , **[0460]** and **[0514]** of the declaration, respectively) **does not exceed** the amount of:
 - **12,500 euros** in individual taxation.
 - **25,000 euros** in joint taxation.
- That in the self-assessment of IRPFABBR the **landlord's tax identification number** of the house.

- The concept of **main residence** will be the **set by the regulations governing IRPFABBR** in effect on the date the tax accrues.

Please note that in order to be considered a habitual residence, residence therein for a continuous period of three years is required, unless there are circumstances that necessarily require a change of residence.

- The limit of this deduction **will be prorated** by the number of days the lease remains in effect within the tax period

Furthermore, when two or more taxpayers file declarations of IRPFABBR If they are entitled to this deduction for the same dwelling, the limit will be divided equally among them.

The apportionment will not be carried out if one of the tenants cannot apply the deduction because they have a taxable base higher than the permitted amount or because they reside in another Autonomous Community.

Incompatibility

- This deduction is **incompatible** with the application of the regional deductions "For the rental of a primary residence by persons under 36 years of age", "For the rental of a primary residence linked to certain dation in payment transactions", "For the rental of a primary residence by large families" and "For the rental of a primary residence by single-parent families".
- Furthermore, this deduction is **incompatible** with the application of the regional deduction "For disability of the taxpayer".

Note: Once the information necessary for its calculation has been entered by the taxpayers entitled to the deduction, it will be automatically transferred to the section "Additional information on the regional deduction for rental of Andalusia, Principality of Asturias, Balearic Islands, Canary Islands, Cantabria, Castilla-La Mancha, Castilla y León, Catalonia, Extremadura, Galicia, Madrid, Region of Murcia, La Rioja and Valencian Community" of Annex B.11 of the declaration.

For amounts donated for international development cooperation and entities for the fight against poverty, social exclusion and help for people with disabilities.

Regulations: Art. 10 Law 8/2013, of November 21, of the Autonomous Community of Castilla-La Mancha, on Tax Measures

Amount and maximum limit of the deduction

- **15% of the monetary donations** made during the tax period **destined to Non-governmental organizations, foundations, associations for helping people with disabilities and other entities** , provided that these are considered non-profit entities in accordance with the provisions of articles 2 and 3 of Law 49/2002, of December 23, on the tax regime of non-profit entities and tax incentives for patronage, **that among their main purposes are international cooperation, the fight against poverty and assistance to people with disabilities and social exclusion.** .
- The **deduction base** may not exceed **10 percent** of the taxpayer's taxable base .

Requirements and other conditions for the application of the deduction

- Non-governmental organizations, foundations, associations for assistance to people with disabilities and other entities that are considered non-profit entities **must be registered in the corresponding registries of the Autonomous Community of Castilla-La Mancha** .
- **In the case of foundations, it will be necessary that** , in addition to their registration in the Registry of Foundations of Castilla-La Mancha, **render accounts to the corresponding Protectorate body and that this has ordered their deposit in the Registry of Foundations** .
- The effectiveness of the contribution made **must be accredited by certification from the competent body of the recipient entity** .

For donations with the purpose of scientific research and development and business innovation

Regulations: Art. 11 Law 8/2013, of November 21, of the Autonomous Community of Castilla-La Mancha, on Tax Measures

Amount and requirements for applying the deduction

- **15% of the monetary donations** made during the tax period in favor of any of the following entities:
 - a. The **Administration of the Regional Government of Castilla-La Mancha and the public bodies and entities dependent on it** whose purpose is scientific research and development and business innovation.
 - b. The **non-profit entities** referred to in articles 2 and 3 of **Law 49/2002, of December 23** on the tax regime of non-profit entities and tax incentives for patronage, provided that:
 - Its main objectives include **scientific research and development and business innovation** and
 - are in the corresponding registries of the Autonomous Community of Castilla-La Mancha.

- The effectiveness of the contribution made must be accredited by means of **certification from the recipient entity** .

Maximum deduction limit

The amount of the deduction **may not exceed 10% of the autonomous community's full quota**, box **[0546]** of the declaration.

For donations of cultural goods and contributions in favor of the conservation, repair and restoration of goods belonging to the cultural heritage of Castilla-La Mancha, and for cultural purposes, included in the cultural patronage plan of Castilla-La Mancha

Regulations: Arts. 11 bis and 13 Law 8/2013, of November 21, of the Autonomous Community of Castilla-La Mancha, on Tax Measures

Amount and requirements for applying the deduction

- **15% of the pure and simple donations** made during the tax period of assets that, forming part of the cultural heritage of Castilla-La Mancha, are registered in the Inventory of the Cultural Heritage of Castilla-La Mancha, in accordance with Law 4/2013, of May 16, on the Cultural Heritage of Castilla-La Mancha, provided that they are made **in favor of any of the following entities**:
 - a. The **Regional Government of Castilla-La Mancha and the Local Corporations** of the Region, as well as the **Public Entities of a cultural nature** dependent on any of them.
 - b. The **universities** that carry out their teaching and research activities in the territory of the Region, the **Research Centers and the Higher Centers for Artistic Education** of the Region.
 - c. **Non-profit entities** (foundations and associations declared of public utility) regulated in sections a) and b) of article 2 of **Law 49/2002, of December 23** , on the Tax Regime of Non-Profit Entities and Tax Incentives for Patronage, **provided that** :
 - **Pursue purposes of an exclusively cultural nature** and

They are registered in the corresponding registers of Castilla La Mancha.
- **15 percent of the amounts allocated** to the conservation, repair and restoration of assets belonging to the cultural heritage of Castilla-La Mancha, registered in the Inventory of the Cultural Heritage of Castilla-La Mancha.

- **15 percent of the amounts donated** for cultural purposes established in **Law** , of December 13, on Cultural Patronage of Castilla-La Mancha, made to the entities established in article 3.1 of said law, included in the cultural patronage plan of Castilla-La Mancha.

The entities established in article 3.1 of Law 9/2019, of December 13, on Cultural Patronage of Castilla-La Mancha are the following:

- a) The Regional Government of Castilla-La Mancha and the Local Corporations of the region, as well as the Entities and Organizations that make up the Regional Public Sector, defined in article 4 of the consolidated text of the Finance Law of Castilla-La Mancha, approved by Legislative Decree 1/2002, of November 19, and the Local Public Sector of Castilla-La Mancha.
- b) Non-profit entities domiciled for tax purposes in Castilla-La Mancha. Non-profit entities are understood to be those that are characterized as such by the regulations governing them in accordance with their corresponding legal personality.
- c) Universities that carry out their teaching and research activities in the territory of the Region, the Research Centres and the Higher Centres for Artistic Education in the Region.
- d) Natural or legal persons with tax domicile in Castilla-La Mancha who regularly carry out any of the activities listed in article 2 of the Cultural Patronage Law of Castilla-La Mancha.

Joint maximum limit of deduction

The sum of the bases of the deductions established in the previous sections **may not exceed 10% of the general taxable base and the taxable base of the taxpayer's savings**. This amount is the result of adding boxes **[0500]** and **[0510]** of the declaration.

Incompatibility

These deductions will be **incompatible with the tax credit** referred to in Law 9/2019, of December 13, on Cultural Patronage of Castilla-La Mancha, as long as it remains in force.

The tax credit is regulated in Chapter 2 of Title IV ("Tax Measures"), article 21 to 24, both inclusive, of the aforementioned Law 9/2019, of December 13, on Cultural Patronage of Castilla-La Mancha.

Article 21 of Law 9/2019, as amended from 1 February 2023, defines tax credit as "those amounts recognised by the regional Administration in favour of taxpayers that may be used by them to satisfy the payment of their own taxes, public prices and fees of the Autonomous Community of Castilla-La Mancha, as well as the fee established in Law 9/2001, of 21 March, which creates the Wind Fee and the Fund for the Technological Development of Renewable Energies and the Rational Use of Energy in Castilla-La Mancha".

It is the responsibility of the Department responsible for finance of the Regional Government of Castilla-La Mancha to recognise a tax credit in favour of donors for 25% of business collaboration agreements or monetary amounts donated to recipients and for the following purposes:

- a. Donations made to the Regional Government of Castilla-La Mancha and to the Entities and Organizations that make up the Regional Public Sector, provided that they are used to finance spending programs or actions that have the objective of promoting any cultural activity.
- b. Donations made to Universities with a presence in Castilla-La Mancha, to Research Centres and to Higher Centres for Artistic Education in Castilla-La Mancha, when they are intended to finance expenditure programmes or actions aimed at research activities in the field of services and products with cultural content.
- c. Donations made to public universities in Castilla-La Mancha and to public higher education centres in the region for the purpose of financing spending programmes or actions to establish scholarships for access to higher education in studies related to services and products with cultural content.

For interest expenses for third-party financing of the acquisition of their first habitual residence by those under 40 years of age

Regulations: Art. Law 8/2013, of November 21, of the Autonomous Community of Castilla-La Mancha, on Tax Measures

Amount and maximum limit of the deduction

- **100 percent** of the amounts paid during the tax period as interest on external financing arranged for the acquisition of the first habitual residence.

Regarding the concept of habitual residence, please take into account that established by the state regulations of IRPFABBR effective as of December 31, 2012.

- **The amount of the deduction cannot exceed the limits indicated below**, based on the amount resulting from the sum of the general tax base and the savings tax base boxes **[0435]** and **[0460]** of the declaration:

a) In the individual declarations

General tax base + Savings tax base	Limit per taxpayer
Up to 12,500 euros	150,00 euros
Between 12,500.01 and 27,000.00 euros	100,00 euros

b) In the joint declarations

General tax base + Savings tax base	Limit per taxpayer
Up to 25,000 euros	150,00 euros
Between 25,000.01 and 36,000.00 euros	100,00 euros

Requirements and other conditions for the application of the deduction

- Only taxpayers who, on the accrual date, are **under 40 years of age** will be able to benefit from the application of this deduction.
- The deduction will correspond to the taxpayer **that has satisfied the amounts in respect of interest** for external financing arranged for the acquisition of the first habitual residence, provided that the loan or credit is at interest **variable**.
- That the amount resulting from the **sum of the general tax base and the savings tax base, boxes [0435] and [0460] of the declaration, does not exceed the following amounts:**
 - **27,000 euros** in individual taxation.
 - **36,000 euros** in joint taxation.

By habitual residence in rural areas

Regulations: Art. 12 bis and Second Additional Provision of Law 8/2013, of November 21, of the Autonomous Community of Castilla-La Mancha, on Tax Measures

See also the sixth Additional Provision of Law 2/2021, of May 7, on Economic, Social and Tax Measures against Depopulation and for the Development of the Rural Environment in Castilla-La Mancha

Amount of deduction

A distinction must be made between:

A) Habitual residence in a municipality included in an area of intense depopulation :

- **20 percent** of the full regional quota, if the municipality has a population of less than 2,000 inhabitants.
- **15%** of the full regional quota, if the municipality has a population equal to or greater than 2,000 and less than 5,000 inhabitants.

B) Habitual residence in a municipality included in an area of extreme depopulation:

- **25%** of the full regional quota, if the municipality has a population of less than 2,000 inhabitants.
- **20 percent** of the full regional quota, if the municipality has a population equal to or greater than 2,000 and less than 5,000 inhabitants.

C) Habitual residence in a municipality included in an area at risk of depopulation:

- **15%** of the full regional quota, if the municipality has a population of less than 2,000 inhabitants.
- **10%** of the full regional quota, if the municipality has a population equal to or greater than 2,000 and less than 5,000 inhabitants.

D) Habitual residence in municipalities including one of the intermediate rural areas with a predominance of agricultural activity referred to in the Sixth Additional Provision of Law 2/2021:

- **15%** of the full regional quota, if it is a municipality in an intermediate rural area with a predominance of agricultural activity, with a population of less than 2,000 inhabitants, which has lost population during the five years prior to January 1, 2021.

Requirements for applying the deduction

The application of the deduction will require that the taxpayer meets the requirements of habitual residence and effective stay set out below:

- Taxpayers must have **habitual residence in one of the municipalities** in the following areas:

a) The sparsely populated areas referred to in article 12 of Law 2/2021, of May 7, on Economic, Social and Tax Measures against Depopulation and for the Development of the Rural Environment in Castilla-La Mancha

According to article 12 of Law 2/2021, "groups of municipalities or population centres made up mainly of small municipalities, with a combined population density of less than 12.5 inhabitants per km², high rates of ageing and intense population loss, with significant geographical isolation from municipalities with more than 30,000 inhabitants, a high percentage of land used for forestry, and a high level of agricultural activity" will be classified as sparsely populated areas.

Taking into account the degree of depopulation, the following categories of sparsely populated areas are established:

- Areas of intense depopulation** : Those groups of municipalities with a density greater than 8 inhabitants per km².
- Areas of extreme depopulation** : "Those groups of municipalities with a population density of less than 8 inhabitants per km²."

Note: For the application of this deduction, the population of the municipalities will be taken as that which, according to their respective municipal register, they had on January 1 of each year.

For the purposes indicated in the previous paragraph, population variations with respect to the 2021 municipal register that entail a reduction or non-application of the deductions that are applicable in accordance with it will not be taken into consideration. In such cases, these deductions may continue to be applied under the conditions and amounts that are appropriate according to the population of the aforementioned municipal register.

However, in exceptional cases where one of the spouses resides in an area that gives rise to the right to the deduction and the other does not, or where the spouses reside in municipalities included in different rural areas, the amount of the deduction in joint taxation will be the sum of the deductions corresponding to each of the taxpayers included in that declaration.

b) The areas at risk of depopulation referred to in article 13 of Law 2/2021 , of May 7, on Economic, Social and Tax Measures against Depopulation and for the Development of the Rural Environment in Castilla-La Mancha

According to article 13 of Law 2/2021, "groups of municipalities or population centers with a population density of less than 20 inhabitants per km will be classified as areas at risk of depopulation.², but greater than 12.5 inhabitants per km², high rates of ageing and a negative evolution of its population, with medium or low accessibility compared to municipalities with more than 30,000 inhabitants, with a high significance of agricultural employment, with more than 75% of its population residing in municipalities with less than 2,000 inhabitants, with both agricultural and forestry land uses."

c) Intermediate rural areas with a predominance of agricultural activity, with a population of less than 2,000 inhabitants, which have lost population during the five years prior to January 1, 2021.

Article 14 of Law 2/2021, of May 7, on Economic, Social and Tax Measures against Depopulation and for the Development of the Rural Environment in Castilla-La Mancha defines intermediate rural areas as "those groupings of municipalities or population centers, with a population density greater than 20 inhabitants per km² and less than 50 inhabitants per km², outside the direct area of influence of urban areas and average accessibility to them, with a population density around the regional average, stable or increasing population and with more than 75% of its population residing in municipalities with more than 2,000 inhabitants.

Taking into account economic activity, the following categories of intermediate zones are established:

- a. With a predominance of agricultural activity.
- b. "With diversified economic activity."

In accordance with the provisions of the Sixth Additional Provision of Law 2/2021, only municipalities with a predominance of agricultural activity, with a population of less than 2,000 inhabitants, which have lost population during the five years prior to January 1, 2021, will be able to benefit from the deduction in these intermediate rural areas, in accordance with the provisions of the Sixth Additional Provision of Law 2/2021, of May 7, on Economic, Social and Tax Measures against Depopulation and for the Development of the Rural Environment in Castilla-La Mancha.

- That the taxpayer meets the requirement of “**effective stay**” referred to in article 5 of Law 2/2021, of May 7, on Economic, Social and Tax Measures against Depopulation and for the Development of the Rural Environment in Castilla-La Mancha.

According to article 5 of Law 2/2021, “effective residence in a municipality of Castilla-La Mancha” will be considered to be that which can be accredited with the certification of the respective municipal registers and which coincides with the following indicators of permanence in the municipality:

1 Health card certification, attached to one of the health centers in the municipality to which the health center assigned belongs in the basic health zone of the municipality where you are registered.

Failing the above, in the case of mutual insurance members and other beneficiaries affiliated with subsidized health care insurance entities, certification issued by the Health Service of Castilla-La Mancha certifying that the health care is provided by the same in one of the centers of the basic health zone of the municipality where they are registered, in the terms, with the content and scope set out in the clauses of the current agreement signed between the General Mutual Fund of Civil Servants of the State, the Social Institute of the Armed Forces and the General Judicial Mutual Fund (Muface, Isfas and Mugeju) and the Health Service of Castilla-La Mancha, for the provision of certain health services in rural areas.

2 Certification, where applicable, that minors of compulsory school age are enrolled in one of the educational centers in the reference town, for the municipality where they are registered.

List of rural areas provided for in sections a), b) and c) to which this deduction is applicable

You can check whether your municipality is included in one of the indicated areas in the link provided at the end of this section.

Loss of the right to the deduction made

Failure to comply with any of the requirements indicated entails the loss of the tax benefit, and the taxpayer must integrate the deducted amounts into the regional tax rate for the year in which the failure occurs, plus any accrued late payment interest.

[Depopulation in municipalities \(405 KB - pdf \)](#)

For acquisition or rehabilitation of the habitual residence in rural areas

Regulations: Art. 12 ter and Second Additional Provision Law 8/2013, of November 21, of the Autonomous Community of Castilla-La Mancha, on Tax Measures

Amount of deduction

15% of the amounts paid by the taxpayer during the tax period for the acquisition or rehabilitation of the home that constitutes or will constitute his habitual residence

Requirements for applying the deduction

To be eligible for the deduction, the following requirements must be met simultaneously:

- That the home is located in one of the municipalities included in **the sparsely populated areas referred to in article 12** of Law 2/2021, of May 7, on Economic, Social and Tax Measures against Depopulation and for the Development of the Rural Environment in Castilla-La Mancha, and **that the population thereof is less than 5,000 inhabitants** .

According to article 12 of Law 2/2021, "groups of municipalities or population centres made up mainly of small municipalities, with a combined population density of less than 12.5 inhabitants per km², high rates of ageing and intense population loss, with significant geographical isolation from municipalities with more than 30,000 inhabitants, a high percentage of land used for forestry, and a high level of agricultural activity" will be classified as sparsely populated areas.

Taking into account the degree of depopulation, the following categories of sparsely populated areas are established:

a) Areas of intense depopulation: Those groups of municipalities with a density greater than 8 inhabitants per km².

b) Areas of extreme depopulation: "Those groups of municipalities with a population density of less than 8 inhabitants per km²."

You can consult the areas that allow the application of the deduction in the link indicated at the end of this section.

Note: For the application of this deduction, the population of the municipalities will be taken as that which, according to their respective municipal register, they had on January 1 of each year.

For the purposes indicated in the previous paragraph, population variations with respect to the 2021 municipal register that entail a reduction or non-application of the deductions that are applicable in accordance with it will not be taken into consideration. In such cases, these deductions may continue to be applied under the conditions and amounts that are appropriate according to the population of the aforementioned municipal register.

- That the acquisition or rehabilitation of the home **has occurred after January 1, 2021** .
- The application of this deduction will require that the verified amount of the taxpayer's assets at the end of the tax period exceeds the value shown by its verification at the beginning of the same by at least the amount of the investments made, without taking into account the interest and other financing costs.

For these purposes, increases or decreases in value experienced during the tax period by assets that at the end of the period continue to form part of the taxpayer's assets will not be computed.

Deduction base and maximum deduction base

- **Deduction base**

It will consist of the amounts paid for the acquisition or rehabilitation of the home, including the expenses incurred that have been borne by the purchaser.

When the acquisition or rehabilitation is carried out with external financing, the deduction base will include amortization, interest, the cost of the instruments to cover the variable interest rate risk of mortgage loans regulated in article nineteen of Law 36/2003, of November 11, on Economic Reform Measures, and other expenses derived therefrom. In the event of application of the aforementioned hedging instruments, the interest paid by the taxpayer will be reduced by the amounts obtained from the application of the aforementioned instrument.

- **Total maximum deduction base**

- a) **For all the years in which the deduction is applied:**

It will be the lesser of:

- **180,000 euros** , or

***Note:** In the case of homes purchased by several taxpayers, the amount of 180,000 euros refers to the home, so this amount must be distributed among the purchasers in proportion to the percentage of ownership they have in the home.*

- **The amount of the acquisition or rehabilitation of the home that gives rise to the deduction, reduced by** the amounts received from the Junta de Comunidades de Castilla-La Mancha in the form of **subsidies for the acquisition or rehabilitation of the home.**

- b) **In each exercise :**

The maximum base to be applied in each fiscal year will be **12,000 euros** .

This maximum annual deduction base will be 12,000 euros for both individual and joint taxation. That is, in joint taxation, the maximum annual base (12,000 euros) is applied regardless of the number of members of the family unit who satisfy the amounts that give the right to apply the deduction.

- c) **Other conditions**

- When a primary residence **is acquired after having already enjoyed this same deduction** , **the total maximum base of the deduction** will be reduced by the amounts invested in the acquisition of the previous residences, as long as said amounts had been subject to deduction.
 - When the sale of a habitual residence for which this deduction has been applied generates an exempt capital gain through reinvestment, **the deduction base** for the acquisition or rehabilitation of the new residence will be reduced by the amount of the capital gain to which the exemption for reinvestment is applied. In this case, no

deduction may be made for the acquisition of the new one as long as the amounts invested in it do not exceed both the price of the previous one, to the extent that it has been subject to deduction, and the exempt capital gain from reinvestment.

- In the **cases of marital annulment, divorce or legal separation**, the taxpayer may continue to apply this deduction, under the terms provided for in the state regulations on Personal Income Tax, for the amounts paid in the tax period for the acquisition of what was the habitual residence during the marriage, provided that this condition continues to apply to the common children and the parent in whose company they remain.

Concepts that give the right to deduction

For the application of the deduction provided for in this article, the following concepts shall be taken into account:

- **Main residence**

As a general rule, the taxpayer's habitual residence is considered to be the building that constitutes his or her residence for a continuous period of at least three years. However, the dwelling will be deemed to have had a habitual residence status when, despite the aforementioned period not having elapsed, the taxpayer dies or other circumstances occur that necessarily require a change of address, such as a marriage, marital separation, job transfer, obtaining the first job, or change of employment, or other similar justified circumstances. For the dwelling to constitute the habitual residence of the taxpayer, it must be effectively and permanently inhabited by the taxpayer within a period of twelve months, counting from the date of acquisition or completion of the works. However, it will be understood that the dwelling does not lose its habitual character when the death of the taxpayer occurs or other circumstances occur that necessarily prevent the occupation of the dwelling, in the terms provided for in the previous paragraph. When the exceptions provided for in the two preceding paragraphs apply, the deduction for the acquisition of a home will be applied until the circumstances arise that necessarily require the change of home or prevent its occupation.

- **Acquisition of habitual residence**

The acquisition of a habitual residence shall be understood as the acquisition in the legal sense of the right of ownership or full ownership of the same, even if this is shared, regardless of the legal transaction that originates it.

- **Construction and expansion**

The construction or expansion of a home is considered to be the acquisition of a home, in the following terms:

Housing extension: When the habitable surface area is increased by enclosing the uncovered part or by any other means, permanently and at all times of the year.

Construction: When the taxpayer directly covers the expenses derived from the execution of the works, or delivers amounts on account to the promoter of those works, provided that the final certificate of work is issued within a period not exceeding four years from the start of the investment.

- **Rehabilitation works on the habitual residence**

Rehabilitation works on a habitual residence shall be considered to be those whose main objective is the reconstruction of the residence by consolidating and treating the structures, facades or roofs and other similar works, provided that the overall cost of the rehabilitation operations exceeds 25 percent of the purchase price if this had been carried out during the two years immediately prior to the start of the rehabilitation works or, otherwise, the market value of the residence at the time of said start. For these purposes, the proportional part corresponding to the land will be deducted from the purchase price or market value of the home.

[Municipalities with extreme and intense depopulation 1 \(405 KB - pdf \)](#)

Due to transfer of habitual residence

Regulations: Art. 12 quater and Second Additional Provision Law 8/2013, of November 21, of the Autonomous Community of Castilla-La Mancha, on Tax Measures

Amount and maximum limit of the deduction

- **500 euros** for the expenses incurred when moving the habitual residence

This amount will be applied **in the tax period in which the change of residence occurs and in the following one.**

Note: Taxpayers who moved their residence in 2024 to sparsely populated areas of Castilla-La Mancha for work reasons can apply this deduction in 2025, as it is the tax period following the one in which the change of residence occurred, provided that the remaining requirements and conditions for its application are met, including the limits of taxable base (22,946 euros in individual taxation or 31,485 euros in joint taxation) indicated in the section "Requirements for the application of the deduction".

- **Limit :** the amount of the deduction **may not exceed** of the autonomous part of the total quota derived from **work income and economic activities** of the year in which the deduction is applicable.

In the event that both spouses generate the right to the deduction, in joint taxation, the maximum limit of the deduction **is unique** for the declaration as a whole, so its determination will be made taking into consideration the **set of income from work and economic activities obtained by both spouses** and will be applied to the total amount of the deduction which, in accordance with what we explain in the following point, will be 500 euros for each taxpayer (therefore, 1,000 euros in joint taxation)

- **In the case of joint taxation**, the deduction of 500 euros will be applied, in each of the tax periods in which the deduction is applicable, **for each of the taxpayers** who transfer their residence in the terms previously mentioned, **with the limit** of the autonomous part of the full quota derived from income from work and economic activities that corresponds to the taxpayers who generate the right to apply the deduction.

Requirements for applying the deduction

- The transfer of habitual residence must occur **for work reasons**.

As long as the transfer is for work reasons, the deduction will be applicable to both employees and entrepreneurs or self-employed professionals.

- The transfer of habitual residence must be made to a municipality of Castilla-La Mancha included in the **sparsely populated areas referred to in article 12 of Law 2/2021**, of May 7, on Economic, Social and Tax Measures against Depopulation and for the Development of the Rural Environment in Castilla-La Mancha.

According to article 12 of Law 2/2021, "those groups of municipalities or population centers made up mainly of small municipalities, with a combined population density of less than 12.5 inhabitants per km², high rates of aging and intense population loss, with significant geographical isolation from municipalities with more than 30,000 inhabitants, a high percentage of land used for forestry, and a high significance of agricultural activity, will be classified as sparsely populated areas.

Taking into account the degree of depopulation, the following categories of sparsely populated areas are established:

- a. Areas of intense depopulation: Those groups of municipalities with a density greater than 8 inhabitants per km².
- b. Areas of extreme depopulation: "Those groups of municipalities with a population density of less than 8 inhabitants per km²."

You can consult the areas that allow the application of the deduction in the link indicated at the end of this section.

Note: For the application of this deduction, the population of the municipalities will be taken as that which, according to their respective municipal register, they had on January 1 of each year.

For the purposes indicated in the previous paragraph, population variations with respect to the 2021 municipal register that entail a reduction or non-application of the deductions that are applicable in accordance with it will not be taken into consideration. In such cases, these deductions may continue to be applied under the conditions and amounts that are appropriate according to the population of the aforementioned municipal register.

- The taxable base of the tax period in which the deductions referred to in the previous point would have begun to be applied, **must be less than:**

- **22,946 euros** in individual taxation or

- **31,485 euros** in joint taxation.

- To consolidate the right to the deduction, taxpayer **must remain in the new habitual residence during the year in which the move occurs and the following three** .

Loss of the right to the deduction made

Failure to comply with any of the above requirements will result in the return of the amounts deducted from the full regional quota for the year in which the breach occurs, with the corresponding late payment interest.

The loss of the right to the deduction is excluded in cases where non-compliance is due to the death of the taxpayer.

[Municipalities with extreme and intense depopulation 2 \(401 KB - pdf \)](#)

For investment in the acquisition of shares and corporate interests as a result of agreements to establish companies or increase capital in commercial companies

Regulations: Art. 12 sexies Law 8/2013, of November 21, of the Autonomous Community of Castilla-La Mancha, on Tax Measures

Amount and maximum limit of the deduction

- **20 percent of the amounts invested during fiscal year** in the acquisition of shares or corporate interests as a result of agreements to establish companies or increase capital in commercial companies that take the form of **Public Limited Company or Limited Liability Company, Labor Public Limited Company, Labor Limited Liability Company and Cooperative Company** .
- The **deduction limit** applicable is **4,000 euros per year per taxpayer**.

Requirements and other conditions for the application of the deduction

To apply the deduction, the following requirements must be met:

- **The participation acquired** by the taxpayer as a result of the investment, computed together with the participation held in the same entity by his/her spouse or persons related to the taxpayer by reason of kinship up to the third degree included, in a straight or collateral line, by consanguinity or affinity, **cannot exceed during any day of the calendar year 40% of the total share capital of the entity or its voting rights** .
- That said participation **remains in the taxpayer's assets for a minimum of three years** following the constitution or expansion .

- During the minimum three-year period **the taxpayer must not exercise executive or management functions** in the entity.
- **That the entity from which the shares or interests are acquired meets the following requirements:**
 1. That it has its **registered office and tax domicile in the Community of Castilla-La Mancha** .
 2. That develops a **economic activity** .

For these purposes, it will not be considered that an economic activity is carried out when its main activity is the management of movable or immovable assets, in accordance with the provisions of article 4.Eight.Two.a) of Law 19/1991, of June 6, on the Wealth Tax.

3. In the event that the investment made corresponds to the constitution of the entity, that said entity **has, at least, one person hired** with a full-time employment contract **or two people** with a part-time employment contract, provided that the total number of hours in the case of a part-time employment contract is equal to or greater than that established for a person with a full-time employment contract. In any case, workers must be registered with the corresponding Social Security System and the conditions of the contract must be maintained for at least 24 months.
4. In the event that the investment has been made through a capital increase of the entity, that said **entity had been established within the three years prior** to the capital increase and that **the average workforce of the entity during the two fiscal years following the increase increases with respect to the average workforce it had in the previous twelve months by at least one person** with the previous requirements, and that said **increase is maintained for at least another twenty-four months** .

To calculate the total average workforce of the entity and its increase, the number of employees will be taken into account, in accordance with the terms established by labour legislation, taking into account the contracted working day in relation to the full working day.

- The operations that generate the right to the deduction **must be formalized in a public deed** , in which the identity of the investors and the amount of the respective investment must be specified.

Loss of the right to the deduction made

Failure to comply with the above requirements will result in the deducted amounts being incorporated into the regional tax rate for the year in which the breach occurs, with the corresponding late payment interest.

Incompatibility

This deduction is **incompatible** , for the **same investments** , with the application of the regional deduction "For investment in social economy entities".

Note: Once the information necessary for the calculation has been entered by the taxpayers entitled to the deduction, it will be automatically transferred to the section "Additional information on the regional deduction for investment in the acquisition of shares and equity interests in new or recently created entities in Andalusia, Aragon, Principality of Asturias, Balearic Islands, Canary Islands, Cantabria, Castile and León, Castile-La Mancha, Catalonia, Extremadura, Galicia, Madrid, Murcia and Valencian Community" of Annex B.11 of the declaration.

For investment in social economy entities

Regulations: Art. 12 septies Law 8/2013, of November 21, of the Autonomous Community of Castilla-La Mancha, on Tax Measures

Amount and maximum limit of the deduction

- **20% of the amounts invested during fiscal year** in contributions made for the purpose of becoming a member in entities that form part of the social economy.
- The **deduction limit** applicable is **4,000 euros per year per taxpayer**.

Requirements and other conditions for the application of the deduction

- **The participation achieved** by the taxpayer as a consequence of the contribution made, computed together with the share held in the same entity by his or her spouse or persons linked to the taxpayer by reason of kinship up to and including the third degree, in a straight or collateral line, by consanguinity or affinity, **cannot exceed 40 percent of the total share capital of the entity object of the investment or its voting rights**.
- **That the entity in which the investment is to be made meets the following requirements:**
 1. That **forms part of the social economy**, under the terms provided for in Law 5/2011, of March 29, on the Social Economy.
 2. That it has its **registered office and tax domicile in the Community of Castilla-La Mancha**.
 3. That it has, at least, **one person employed with a full-time employment contract, and registered** in the general Social Security system.
- The operations that generate the right to the deduction must **be formalized in a public deed**, in which the identity of the investors and the amount of the respective investment will be recorded.
- That said contributions **remain in the assets of the taxpayer for a minimum of five years from the contribution**.

- **The requirements to be met by the entity** in which the investment is to be made must be met for a minimum period of years from the date of the contribution.

Loss of the right to the deduction made

Failure to comply with the above requirements and conditions, with the exception of the one relating to the formalization of the transactions in a public deed, entails the loss of the tax benefit and, in such case, the taxpayer must include in the declaration of IRPFABBR corresponding to the year in which the non-compliance occurred, the part of the tax that was not paid as a result of the deduction made, together with the accrued late payment interest.

Incompatibility

This deduction will be **incompatible** , for the **same investments** , with the application of the regional deduction "For investment in the acquisition of shares and corporate interests as a result of agreements to establish companies or increase capital in commercial companies."

Note: Once the information necessary for the calculation has been entered by the taxpayers entitled to the deduction, it will be automatically transferred to the section "Additional information on the regional deduction for investments or donations to Social Economy entities established in Aragon, Cantabria, Castilla-La Mancha and the Region of Murcia" of Annex B.11 of the declaration.

Community of Castilla y León

Taxpayers who in 2025 had their habitual residence in the territory of the Autonomous Community of Castilla y León may apply the following regional deductions:

For large family

Regulations: Articles 3 and 10 Text Consolidated legal provisions of the Community of Castile and Leon on own and transferred taxes, approved by Legislative Decree 1/2013, of September 12

Amount of deduction

- **600 euros, as a general rule** , for having the status of a large family on the last day of the tax period (normally, December 31).
- **1,500 euros** , in the case of a **large family with four descendants** who entitle the minimum to be applied for descendants.
- **2,500 euros** , in the case of a **large family with five descendants** who entitle the application of the minimum for descendants, with an increase of **1,000 additional euros from the sixth and successive descendants** .

The increase is applicable for each descendant from the sixth onwards. This is not a one-time amount.

Increase in disability deduction

The amount of the deduction **will be increased by 600 euros** when one of the spouses or descendants to whom the minimum per descendant is applicable has a **degree of disability equal to or greater than 65 percent**.

For these purposes, the degree of disability, the determination of which will be carried out in accordance with the scale currently established in article 354 of the consolidated text of the General Social Security Law, approved by Royal Legislative Decree 8/2015, of October 30 (BOE of October 31), will be accredited by means of a certificate issued by the competent body in the matter.

Article 354 of the Revised Text refers to the application of the scale approved by the Government by royal decree for the recognition of the degree of disability. Currently, it is Royal Decree 888/2022, of October 18, which establishes the procedure for the recognition, declaration and qualification of the degree of disability (BOE of October 20), which came into force on April 20, 2023 and which replaces Royal Decree 1971/1999, of December 23.

Likewise, a degree of disability equal to or greater than 65% will be considered accredited in the case of persons whose incapacity is declared judicially, even if said degree is not reached.

Please note that, as of the entry into force of Law 8/2021 amending the Civil Code, the references made to judicial incapacity are extended to judicial resolutions establishing representative guardianship of persons with disabilities.

Requirements and other conditions for the application of the deduction

- The concept of a large family is the one established in the state legislation on the matter.

See in this regard Law 40/2003, of November 18, on the protection of large families (BOE of November 19).

- This deduction will be applied by the taxpayer who is a member of a large family and with whom the other members of the large family live. **When they live with more than one taxpayer, the amount of the deduction** , in the case of individual , will be prorated equally in the declaration of each of them.

Clarifications :

-In the case of divorced parents with shared custody where each of them has the recognized status of holder of a large family, the amount of the deduction will be prorated between them and with all taxpayers who are entitled to apply the deduction.

-Half of the total amount of the deduction will correspond to the taxpayer whose spouse has not resided in the Community of Castilla y León in the tax year.

- To apply this deduction, **the taxpayer must be in possession of the document proving the status of large family** issued by the competent body in the matter of the Community of Castilla y León.

Outstanding balances for application generated in the 2022 fiscal year

Taxpayers who in the aforementioned tax year would have been entitled to apply this deduction and did not have sufficient regional tax liability to apply the total amount generated by said deduction will retain the right to apply the amount not deducted in the **three** subsequent consecutive tax periods until the total amount of the deduction is exhausted, if applicable.

Therefore, in the declaration of IRPFABBR The possibility of applying the amount generated in the 2022 fiscal year and not deducted ends in the 2025 fiscal year, and, where applicable, as indicated in the following paragraph, they may request payment from the Junta de Castilla y León for the remaining amount to be applied.

If the entire deduction is not finally applied, they may request the Junta de Castilla y León, in accordance with the procedure established in Order EYH /706/2015, dated August 24 (BOCyL of September 1), to pay the amount that remains to be applied.

By birth or adoption of children

Regulations: Articles 4.1 to 3 and 10 Text Consolidated legal provisions of the community of Castile and Leon on own and transferred taxes, approved by Legislative Decree 1/2013, of September 12

Amount of deduction

A. Birth or adoption in general

For each child born or adopted in the tax period, which generates the right to apply the minimum for descendants, the following amounts:

- **1,010 euros** if it is the **first child** .
- **1,475 euros** if it is the **second child** .
- **2,351 euros** if it is the **third or subsequent child** .

B. Birth or adoption in a rural environment

For taxpayers residing in municipalities or smaller local entities with a population not exceeding 5,000, the deductible amounts will be as follows:

- **1,420 euros** if it is the **first child**.
- **2,070 euros** if it is the **second child**.
- **3,300 euros** if it is the **third or subsequent child**.

You can consult the **List of municipalities or smaller local entities of Castile and León excluded** from the application of the present deduction assumption in the link [Municipalities and smaller local entities with tax benefits](#), then selecting the option "**Effective from 01/01/2025**" and then the file in PDF format "**List of municipalities or smaller local entities in Castile and León whose population is more than 5,000 inhabitants**".

C. Birth or adoption with a disability

The amounts provided for in sections A. and B. above **shall be doubled** if the **born or adopted** has **recognized a degree of disability equal to or greater than 33%** .

Note: *If the recognition of the disability is made after the tax period corresponding to the birth or adoption and before the minor turns five years old, the deduction will be made in the tax period in which said recognition is made. To determine the right to apply the deduction in that year and its amount, it will be necessary to look at the circumstances that occur in the year of birth and the regulations applicable in that year.*

Requirements and other conditions for the application of deductions

- For the purposes of determining **the order number** of the born or adopted child, the born child and the remaining children, of either of the two parents, who live with the taxpayer on the date of accrual of the tax (normally, December 31) will be taken into account, counting for these purposes both those who are natural children and those who are adopted.

If it happens **death** If a child is born in the tax period prior to the accrual of the tax (normally, on December 31), the child would not be counted for the purpose of determining the order number of the children born or adopted in the year, but will entitle the taxpayer to apply the deduction of 1,010 euros, despite the fact that there is no cohabitation on the date of accrual of the tax.

- **When both parents or adopters** are entitled to apply the deduction, its amount, in the case of an individual declaration, **will be prorated equally** in the declaration of each of them.

Half of the total amount of the deduction will correspond to the taxpayer whose spouse has not resided in the Community of Castilla y León in the tax year.

- Taxpayer **will not be entitled** to the application of this deduction when he or she has chosen **to apply for public aid and benefits** granted by the Regional Government of Castile and León **of a similar nature** due to birth or adoption **and they have been granted**.

Consequently, this deduction is **incompatible** with the receipt of the aid regulated in ORDER FAM/83/2024, of February 2, which modifies ORDER FAM/1972/2022, of December 29, which approves the regulatory bases for granting the **Birth Bonus** to families in Castilla y León for the care of children, by birth or adoption. The **determination of the incompatibility** between the deduction for birth or adoption and the Birth Bonus **must be made for each child** for whom it is received.

The regulations governing the Birth Bonus provide for the granting of a supplementary disability, **which may be requested at the same time as the birth or adoption subsidy**, later and before the child turns 5, under subsequent calls. If for a **first child** born in 2024 who is recognized as disabled in 2025 **This supplementary aid is not paid.**, will proceed to apply in 2025 the **disability increase of the birth deduction** provided for in point c. previous, regardless of whether or not the Birth Bonus was received in 2024. The fact that the taxpayer has opted for the Birth Bonus does not preclude the above. **second son** born in 2025, therefore not entitled to the application of the birth or adoption deduction for this last child.

Outstanding balances for application generated in the 2022 fiscal year

Taxpayers who in the aforementioned tax year would have been entitled to apply this deduction and did not have sufficient regional tax liability to apply the total amount generated by said deduction will retain the right to apply the amount not deducted in the **three** subsequent consecutive tax periods until the total amount of the deduction is exhausted, if applicable.

Therefore, in the declaration of IRPFABBR The possibility of applying the amount generated in the 2022 fiscal year and not deducted ends in the 2025 fiscal year, and, where applicable, as indicated in the following paragraph, they may request payment from the Junta de Castilla y León for the remaining amount to be applied.

If the entire deduction is not finally applied, they may request the Junta de Castilla y León, in accordance with the procedure established in Order EYH /706/2015, dated August 24 (BOCyL of September 1), to pay the amount that remains to be applied.

Compatibility

This deduction results **compatible** with the application of the regional deductions "For multiple births or adoptions", "For adoption expenses" and "For childcare."

Due to multiple births or adoptions

Regulations: Articles 4.4 and 10 Text Consolidated legal provisions of the Community of Castile and León on its own and transferred taxes, approved by Legislative Decree 1/2013, of September 12

Amount of deduction

- **50 percent** of the amount corresponding to the application of the deduction for birth or adoption if the multiple birth or simultaneous adoption has been of **two children** that generate the right to the application of the minimum for descendants.
- **100 percent** of the amount corresponding to the application of the deduction for birth or adoption, if the multiple birth or simultaneous adoption has been of **three or more children** s, which generate the right to the application of the minimum for descendants.
- The same deduction will be applied in the case of independent **or adoptions** occur in **period of** months.

In the case of the birth of two children within a twelve-month period, one in 2024 and the other in 2025, only the parents who live with the children in 2024 and 2025 will be able to apply the deduction.

Additional deduction for multiple births or simultaneous adoptions occurring in 2023 and/or 2024

901 euros during the two years following the last birth or adoption that is computed for the purposes of understanding that the multiple birth or simultaneous adoption that gives the right to apply the deduction has occurred.

Requirements and other conditions for the application of the deduction

- For the purposes of determining the **order number of the born or adopted child** , the born child and the remaining children, of either of the two parents, who live with the taxpayer on the date the tax is due (normally, December 31) will be taken into account, both those who are natural children and those who are adopted will be taken into account for these purposes.
- **When both parents or adopters** are entitled to apply the deduction, its amount, in the case of an individual declaration, **will be prorated equally** in the declaration of each of them.

Clarifications :

-Half of the total amount of the deduction will correspond to the taxpayer whose spouse has not resided in the Community of Castilla y León in the tax year.

-If during the 2024 tax year there was a multiple birth or simultaneous adoption and the children born in that year were not part of a new multiple birth together with any child born in the 2025 tax year, the additional deduction amount of 901 euros (prorated according to the number of taxpayers entitled to it) must be entered in the corresponding box.

- Taxpayer **will not be entitled** to the application of this deduction when he/she has chosen **to apply for public aid and benefits** granted by the Regional Government of Castile and León of **similar nature** due to birth or adoption **and they have been granted** .

Consequently, this deduction is **incompatible** with the receipt of the aid regulated in ORDER FAM/83/2024, of February 2, which modifies ORDER FAM/1972/2022, of December 29, which approves the regulatory bases for granting the **Birth Bonus** to families in Castilla y León for the care of children, by birth or adoption.

Based on the above, if the multiple birth occurs in 2025, **due to the simultaneous birth of two children** if the Birth Bonus is received in 2025, for one or both children, there will be no right to apply the deductions for multiple births or for birth.

In the case of **successive births within a twelve-month period** For the birth of two children, both in 2025 or the first in 2024 and the second in 2025, the receipt of the Birth Bonus for the first born due to any event that would qualify for its receipt, is independent of the right to apply the deduction for multiple births and deliveries for the second born, provided that the Birth Bonus is not received for this second born either.

The perception of **Birth Bonus** in the year **2024** for any event that would enable its perception is **independent** of the right to the deduction for birth or multiple births that arises in **2025**.

Outstanding balances for application generated in the 2022 fiscal year

Taxpayers who in the aforementioned tax year would have been entitled to apply this deduction and did not have sufficient regional tax liability to apply the total amount generated by said deduction will retain the right to apply the amount not deducted in the **three** subsequent consecutive tax periods until the total amount of the deduction is exhausted, if applicable.

Therefore, in the declaration of IRPFABBR The possibility of applying the amount generated in the 2022 fiscal year and not deducted ends in the 2025 fiscal year, and, where applicable, as indicated in the following paragraph, they may request payment from the Junta de Castilla y León for the remaining amount to be applied.

If the entire deduction is not finally applied, they may request the Junta de Castilla y León, in accordance with the procedure established in Order EYH /706/2015, dated August 24 (BOCyL of September 1), to pay the amount that remains to be applied.

Compatibility

This deduction results **compatible** with the application of the regional deductions "For the birth or adoption of children", "For adoption expenses" and "For the care of minor children".

For adoption expenses

Regulations: Articles 4.5 and 10 Text Consolidated legal provisions of the Community of Castile and Leon on own and transferred taxes, approved by Legislative Decree 1/2013, of September 12

Amount of deduction

- **784 euros for each adoption** carried out in the tax period of children who generate the right to apply the minimum for descendants.
- **3,625 euros** in the case of **international adoption** .

Adoption will be deemed to have international character when it is carried out in accordance with current legislation and in accordance with the treaties and agreements signed by Spain.

Requirements and other conditions for the application of the deduction

- The deduction will be applicable to the **tax period corresponding to the time when registration in the Civil Registry occurs** .
- **When there is more than one taxpayer entitled** to apply this deduction, **the amount** thereof be prorated equally in the declaration of each of them.
- Taxpayer **will not be entitled** to the application of this deduction when he or she has chosen to apply for **public aid and benefits** granted by the Junta de Castilla y León of **similar nature** and **have been granted** .

Consequently, this deduction is **incompatible** with the receipt of the aid regulated in ORDER FAM/83/2024, of February 2, which modifies ORDER FAM/1972/2022, of December 29, which approves the regulatory bases for granting the **Birth Bonus** to families in Castilla y León for the care of children, by birth or adoption.

Outstanding balances for application generated in the 2022 fiscal year

Taxpayers who in the aforementioned tax year would have been entitled to apply this deduction and did not have sufficient regional tax liability to apply the total amount generated by said deduction will retain the right to apply the amount not deducted in the **three** subsequent consecutive tax periods until the total amount of the deduction is exhausted, if applicable.

Therefore, in the declaration of IRPFABBR The possibility of applying the amount generated in the 2022 fiscal year and not deducted ends in the 2025 fiscal year, and, where applicable, as indicated in the following paragraph, they may request payment from the Junta de Castilla y León for the remaining amount to be applied.

If the entire deduction is not finally applied, they may request the Junta de Castilla y León, in accordance with the procedure established in Order EYH /706/2015, dated August 24 (BOCyL of September 1), to pay the amount that remains to be applied.

Compatibility

This deduction results **compatible** with the application of the regional deductions "For the birth or adoption of children", "For multiple births or adoptions" and "For the care of minor children".

For the care of minor children

Regulations: Articles 5.1 and 10 Text Consolidated legal provisions of the Community of Castile and Leon on own and transferred taxes, approved by Legislative Decree 1/2013, of September 12

Amounts and maximum limits of deductions

Taxpayers who, for work reasons, **self employed or employed, have leave their minor children in the care of a domestic employee or in daycare centers or child care may choose to deduct any the following amounts**

- a. **30 percent of the amounts paid in the tax period to the household employee , with a maximum limit of 322 euros , both in individual and joint taxation.**
- b. **100% of the pre-registration and enrollment fees paid, as well as the costs of attendance during general and extended hours and food expenses , provided that they have occurred for full months, in schools, centers and child care centers in the Community of Castilla y León, registered in the Registry of Centers for the reconciliation of family and work life, with a maximum limit of 1,320 euros both in individual and joint taxation.**

Deduction base

- In case a) of the deduction for child care (per household employee) the base will be made up of the amounts paid to the household employee.

However, if public subsidies have been received for this purpose, the total amount of the deduction plus the amount of said subsidies may not exceed the actual expenditure, in which case the maximum amount of the deduction will be reduced by the necessary amount. If the sum does not exceed the expenditure, the subsidy should not be subtracted.

- In case b) of the deduction for child care (for daycare expenses), the basis of the deduction will be constituted by the amounts paid to nursery schools, child care centers and nurseries in the terms indicated above, reduced, where applicable, by the amount of the subsidies received for this concept.

However, if the taxpayer were entitled to the increase in the state deduction for maternity referred to in Article 81.2 of the Law on IRPFABBR, **The amount of the same will reduce the amount of this deduction** determined according to the points above. In this case, the limit of 1,320 euros **will be reduced** by the amount to which the taxpayer is entitled by the state deduction.

Requirements and other conditions for the application of the deduction

- That, on the tax accrual date (normally, December 31), **the children to whom the minimum for descendants applies were under 4 years of age .**
- That **both parents** carry out a **activity on their own or as an employee, for which they are registered** in the corresponding Social Security or Mutual Insurance scheme.

- That, in the event that the deduction is applicable for custody expenses for a **household employee**, this person is **registered in the Special System for Household Employees of the General Social Security Regime**.

Note: Taxpayers entitled to the deduction must state the NIF of the person employed in the home, school, center or daycare in Annex B.5 of the declaration.

- That the **general tax base plus the savings tax base less the personal and family minimum** (boxes [0435], [0460] and [0520] of the declaration, respectively) **does not exceed** the following amounts:

- **18,900 euros** in individual taxation.

- **31,500 euros** in joint taxation.

- When **more than one taxpayer is entitled to apply** this deduction with respect to the same descendants, **the amount of the sums paid will be prorated equally among them**, respecting, in all cases, the maximum limit of the deduction.

If the economic regime of the marriage is **community property**, the amounts paid for the care of the children correspond to the spouses in equal parts, so each of them will apply the deduction for the amounts that correspond to them. If the economic regime of the marriage is **separation of property or there is no marriage between the spouses**, the deduction will be applied by the spouse or spouses who have paid the expenses, for the amounts actually paid.

- The total amount of the deduction applied **by both parents**, **plus the amount, where applicable, of the increase in the state deduction for maternity, plus the amount of public aid** received for this concept **may not exceed, for the same financial year, the total amount of the actual expenditure** on nursery schools, childcare centres and daycare centres.

If the amount of all the deductions and public aid mentioned exceeds the expenses paid by the nursery, the maximum amount of the deduction will be reduced by the necessary amount. This reduction must be made proportionally to the deduction applied by each of the parents, regardless of which parent the aid is attributed to.

For these purposes, the calculation to reduce the maximum amount of the deduction by the necessary amount is carried out independently for each of the children if they come from different parents.

- Taxpayer **will not be entitled** to apply this deduction when he or she has opted to **apply for public aid and benefits** granted by the Regional Government of Castile and León of **similar nature** for the care of minor children **and they have been granted**.

To this end, it is noted that this deduction is compatible with the receipt of the aid regulated in ORDER FAM/882/2021, of July 12, which approves the regulatory bases for granting the "**Bono Concilia**" to families in Castilla y León for the reconciliation of personal, family and work life in the care of children from zero to three years of age, as it is not of a similar nature, in accordance with the criteria sent by the Autonomous Community.

The amount of the Concilia Bonus received **does not count** for the purposes of verifying that the total amount of the deduction applied by both parents plus, where applicable, the amount of the increase for the state deduction for maternity and that of other public aid received for the concept of care of minor children,

exceeds the expense actually incurred for said concept, nor in the consequent reduction of the maximum deductible amount if this assumption were to occur.

is additionally noted that this deduction is compatible with the receipt of " ## Aid for reduced working hours and leave of absence " regulated by ORDER FAM/1454/2023, of December 18, which approves the regulatory bases for the granting of subsidies for the reconciliation of personal, family and work life in Castilla y León. The amount received for these benefits for reduced working hours and leave of absence **also does not count** for the purposes mentioned in the previous paragraph.

Outstanding balances for application generated in the 2022 fiscal year

Taxpayers who in the aforementioned tax year would have been entitled to apply this deduction and did not have sufficient regional tax liability to apply the total amount generated by said deduction will retain the right to apply the amount not deducted in the **three** subsequent consecutive tax periods until the total amount of the deduction is exhausted, if applicable.

Therefore, in the declaration of IRPFABBR The possibility of applying the amount generated in the 2022 fiscal year and not deducted ends in the 2025 fiscal year, and, where applicable, as indicated in the following paragraph, they may request payment from the Junta de Castilla y León for the remaining amount to be applied.

If the entire deduction is not finally applied, they may request the Junta de Castilla y León, in accordance with the procedure established in Order EYH /706/2015, dated August 24 (BOCyL of September 1), to pay the amount that remains to be applied.

Compatibility

This deduction results **compatible** with the application of the regional deductions "For birth or adoption of children", "For multiple births or adoptions" and "For adoption expenses".

Due to Social Security contributions for domestic employees

Regulations: Articles 5.2 and 10 Text Consolidated legal provisions of the Community of Castile and Leon on own and transferred taxes, approved by Legislative Decree 1/2013, of September 12

Amount and maximum limit of the deduction

- **15 percent of the amounts satisfied by the taxpayers** in the tax period for the Social Security contributions of a worker included in the Special System for Domestic Employees of the General Social Security Scheme.
- The **maximum limit** of the deduction is **300 euros** .

The maximum deduction limit applies to both individual and joint taxation.

Note: Taxpayers entitled to the deduction must state the NIF of the person employed in Annex B.5 of the declaration.

Requirements and other conditions for the application of the deduction

- The deduction will only be applicable to taxpayers who, on the tax accrual date, **have a child under 4 years old**, to whom the minimum allowance for descendants regulated in the regulations of the applies IRPFABBR.
- To apply this deduction **the total taxable base** (boxes **[0435]** and **[0460]** of the declaration) **less the personal and family minimum** (box **[0520]** of the declaration) **cannot exceed** the following amounts:

- **18,900 euros** in individual taxation.

- **31,500 euros** in joint taxation.

- When **more than one taxpayer is entitled to apply** this deduction with respect to the same descendants, **the amount of the sums paid will be prorated among them in equal parts**, respecting, in all cases, the maximum limit of the deduction.

The paid contributions will be attributed in full to the taxpayer listed as **employer** unless it concerns married couples with joint property, in which case they will be attributed to the spouses in equal parts.

- Taxpayer **will not be entitled** to the application of this deduction when he or she has chosen **to apply for public aid and benefits** granted by the Regional Government of Castile and León of **similar nature** for the care of minor children **and they have been granted**.

For this purpose, it is hereby stated that **compatibility** of the present deduction with the receipt of the aid regulated in the **ORDER FAM/882/2021, of July 12**, which approves the regulatory bases for the granting of the «**Conciliation Bonus**» to the families of Castile and León for the reconciliation of personal, family and work life in the care of children from zero to three years old, **because it does not have an analogous nature**, in accordance with the criteria submitted by the Autonomous Community.

Outstanding balances for application generated in the 2022 fiscal year

Taxpayers who in the aforementioned tax year would have been entitled to apply this deduction and did not have sufficient regional tax liability to apply the total amount generated by said deduction will retain the right to apply the amount not deducted in the **three** subsequent consecutive tax periods until the total amount of the deduction is exhausted, if applicable.

Therefore, in the declaration of IRPFABBR The possibility of applying the amount generated in the 2022 fiscal year and not deducted ends in the 2025 fiscal year, and, where applicable, as indicated in the following paragraph, they may request payment from the Junta de Castilla y León for the remaining amount to be applied.

If the entire deduction is not finally applied, they may request the Junta de Castilla y León, in accordance with the procedure established in Order EYH /706/2015, dated August 24 (BOCyL of September 1), to pay the amount that remains to be applied.

For taxpayers with disabilities

Regulations: Articles 6 and 10 Text Recast of the legal provisions of the Community of Castilla y León regarding own and assigned taxes, approved by Legislative Decree 1/2013, of September 12

Amount of deduction

- **300 euros for each taxpayer, aged 65 years or older, affected by a degree of disability equal to or greater than 33% .**
- **656 euros for each taxpayer, aged 65 years or older, affected by a degree of disability equal to or greater than 65 percent .**
- **300 euros for each taxpayer under 65 years of age affected by a degree of disability equal to or greater than 65 percent.**

Requirements and other conditions for the application of the deduction

- That the **sum of the general tax base and the savings tax base** of the taxpayer **less the personal and family minimum** (boxes **[0435]** , **[0460]** and **[0520]** of the declaration, respectively) **does not exceed** the following amounts:
 - **18,900 euros** in individual taxation.
 - **31,500 euros** in joint taxation.
- **That the taxpayer is not a user of public or agreed residences** of the Community of Castilla y León.
- **That the degree of disability** is accredited by **certification** issued by the competent body in the matter. This degree will be determined according to the scale currently referred to in article 354 of the consolidated text of the General Social Security Law, approved by Royal Legislative Decree 8/2015, of October 30 (BOE of October 31).

A degree of disability equal to or greater than 65% will be considered accredited in the case of persons whose incapacity is declared judicially, even if said degree is not reached.

Please note that, as of the entry into force of Law 8/2021 amending the Civil Code, the references made to judicial incapacity are extended to judicial resolutions establishing representative guardianship of persons with disabilities.

A degree of disability equal to or greater than 33% will also be considered accredited in the case of Social Security pensioners who have been granted a pension for total, absolute or severe permanent disability and in the case of pensioners of passive classes who have been granted a retirement pension for permanent disability for service or uselessness.

For the acquisition or rehabilitation of habitual housing by young people in rural areas

Regulations: Articles 7.1 and 10 Text Consolidated legal provisions of the Community of Castile and Leon on own and transferred taxes, approved by Legislative Decree 1/2013, of September 12

Amount of deduction

15 percent of the amounts paid in the tax period for the **acquisition or rehabilitation** of the home that will constitute the taxpayer's habitual residence in the territory of the Community of Castilla y León.

The deduction is also applicable in the **cases of construction of the home** that will constitute the taxpayer's habitual residence, provided that the works are completed within a period of no more than four years from the start of the investment.

Requirements for applying the deduction

- That the taxpayer has **his habitual residence in the Community of Castilla y León** and that, on the date of accrual of the tax (normally, December 31), he is **less than 36 years old** .
- **That it is your first habitual residence** . The taxpayer is considered to have acquired his/her first home when he **she does not have or has not had any right of full ownership equal to or greater than 50% over another home** .
- **That the home is located in a municipality or in a minor local entity of Castilla y León** that, at the time of acquisition or rehabilitation, does not exceed:
 - 10,000 inhabitants, in general, or
 - 3,000 inhabitants if it is less than 30 kilometres from the provincial capital.

For these purposes, Order HAC /197/2015, dated March 3 (BOCyL 03-20-2015) provides that as of January 1 each year, the lists of municipalities that meet the requirements set forth in the regional regulations for the application of tax benefits on the transferred taxes over which the Community of Castilla y León has regulatory powers will be updated.

You can consult the **List of municipalities or smaller local entities of Castile and León excluded** of the application of this deduction in the link "[Municipalities and smaller local entities with tax benefits](#)", then selecting the option "**Effective from 01/01/2025**" and then the file in PDF format "**List of municipalities or smaller local entities in Castile and León that exceed 10,000 inhabitants or that, having more than 3,000 inhabitants, are less than 30 kilometers from the provincial capital**".

Note: Until December 31, 2015, the term "municipality" was used. From that date, it will be replaced by the term "population" and from February 26, 2021, it will be replaced again by the terms "municipality" or "minor local entity."

Note: *This requirement must be met at the time of acquisition or renovation of the habitual residence. In the case of construction of a primary residence, this requirement must be met at the time when the first payment is made for the expenses arising from the execution of the works or, where applicable, the first payment of amounts on account to the developer of the residence.*

- That the property has a value, for the purposes of the tax levied on its acquisition, **less than 150,000 euros** .
- Whether it is **newly built home or a** .
- That the acquisition or rehabilitation of the home takes place **from January 1, 2023** .
- **That the general tax base plus the savings tax base minus the personal and family minimum** (boxes [**0435**], [**0460**] and [**0520**] of the declaration, respectively) **does not exceed** the following amounts:
 - **18,900 euros** in individual taxation.
 - **31,500 euros** , in joint taxation.

Maximum deduction base

The maximum base for this deduction will be **10,000 euros per year** and will consist of the amounts paid for the acquisition or renovation of the home, including the expenses incurred that have been borne by the purchaser and, in the case of external financing, the amortization, interest, the cost of the instruments for hedging the variable interest rate risk of mortgage loans regulated in article nineteen of Law 36/2003, of November 11, on Economic Reform Measures, and other expenses derived therefrom.

In the event of application of the aforementioned hedging instruments, the interest paid by the taxpayer will be reduced by the amounts obtained by application of the aforementioned instrument.

Other conditions for the application of the deduction

- **new construction home is considered to be** whose acquisition represents the first transfer of the same after the declaration of new construction, provided that three years have not passed since this. Likewise, housing is considered to be newly built when the taxpayer directly covers the costs arising from the execution of the works.
- **The concept of housing rehabilitation is the one included in article 20. One. 22. B of Law 37/1992, of December 28, on Value Added Tax** , or the regulation that replaces it.

For the purposes of the provisions of article 20.One.22.B of Law 37/1992, of December 28, on Value Added Tax, building rehabilitation works are those that meet the following requirements:

1. That its main objective is the reconstruction of the same, understanding that this requirement is met when more than 50 percent of the total cost of the rehabilitation project corresponds to works of consolidation or treatment of structural elements, facades or roofs or with works similar or related to rehabilitation.
 2. That the total cost of the works referred to in the project exceeds 25 percent of the purchase price of the building if it had been carried out during the two years immediately prior to the start of the rehabilitation works or, otherwise, of the market value of the building or part thereof at the time of said start. For these purposes, the proportional part corresponding to the land will be deducted from the purchase price or market value of the building.
- The application of the deduction is conditional on the **verified amount of the taxpayer's assets at the end of the tax period exceeding the value shown by its verification at the beginning of the same by at least the amount of the investments made**, without taking into account the interest and other financing costs. For these purposes, increases or decreases in value experienced during the tax period by assets that at the end of the period continue to form part of the taxpayer's assets will not be computed.

Loss of the right to the deduction made

Regulations: See art. 10 of the Revised Text

When, in tax periods after the period of application, the right to the deductions made is lost, in whole or in part, the taxpayer will be obliged to add to the autonomous net quota accrued in the year in which the deduction requirements were not met, the amounts unduly deducted, plus the late payment interest referred to in article 26.6 of the LGT .

In relation to the LGT see Law 58/2003, of December 17, General Tax.

Transitional Regime

Taxpayers who have generated the right to apply the deduction for acquisition or rehabilitation of article 7.1 of the consolidated text of the legal provisions of the Community of Castilla y León regarding its own and ceded taxes **prior to January 1, 2023 They will be able to continue applying it in the 2025 fiscal year.**, in accordance with the requirements in force when the right was obtained, with the exception of the **maximum deduction base**, which goes from 9,040 to **10,000** euros per year.

For subsidized rehabilitation actions within the framework of state or regional housing plans aimed at improving energy efficiency, sustainability and adaptation to the disability of the habitual residence

Regulations: Articles 7.2 and 10 Text Recast of the legal provisions of the Community of Castilla y León regarding own and assigned taxes, approved by Legislative Decree 1/2013, of September 12

Amount of deduction

15% of the investments made in the **housing rehabilitation actions** listed below, provided that the home is located in the Community of Castile and León; which constitutes or will constitute the taxpayer's habitual residence and which are subsidized within the framework of programs regulated in state or regional housing plans:

- a. **Installation of solar panels** , in order to contribute to the production of hot water required by homes, in a percentage of at least 50% of the minimum contribution required by the applicable technical building regulations.
- b. Any **improvement in thermal installation systems** that increases their energy efficiency or the use of renewable energy.
- c. The **improvement of the supply facilities and installation of mechanisms that promote water savings** , as well as the creation of separate sanitation networks in the building that promote the reuse of grey water in the building itself and reduce the volume of discharge into the public sewer system.
- d. The **works and installations necessary for accessibility and sensory communication** that facilitate the dignified and adequate development of one or more occupants of the home who are people with disabilities, provided that they are the taxpayer or his/her spouse or a relative, in a direct or collateral line, consanguineous or by affinity, up to the third degree inclusive.

Requirements and other conditions for the application of the deduction

- **Only housing rehabilitation actions subsidized** within the framework of programs regulated in the State Housing Plans managed by the General Directorate of Housing, Architecture, Territorial Planning and Urbanism of the Regional Government of Castilla y León, for the purposes mentioned in the previous section, may be subject to deduction.

The calls for proposals for which payments have been made during the year **2025** The following are factors that could give rise to the right to apply the deduction:

- **Call for applications 2021** (Order of October 27, 2021):

[Aid for building rehabilitation for conservation as well as for improving the safety of use and accessibility of housing \(2021\).](#)

- **Call for applications 2022** (Order of October 14, 2022):

[Subsidies aimed at improving the accessibility of housing \(2022\).](#)

- **Call for applications 2023** (Order of October 17, 2023):

[Subsidies aimed at improving the accessibility of housing \(2023\).](#)

- **Call for applications 2024** (Order of October 22, 2024):

[Subsidies aimed at improving the accessibility of housing \(2024\).](#)

- **Accreditation** that the rehabilitation of the habitual residence has been carried out within the framework of programs regulated in state or regional housing plans, will be carried out by means of **proof of the bank transfer issued by the managing body of said programs**, the General Directorate of Housing, Architecture, Territorial Planning and Urbanism of the Regional Government of Castilla y León, in payment of the subsidy that finances them.

Temporal scope of application of the deduction

Deduction **will be applied in the year in which the payment of the subsidy granted** for the rehabilitation of the habitual residence is received, in the terms provided for in the regulations governing the aforementioned subsidy.

Maximum deduction base

The basis for this deduction will be the **amounts actually paid** by the taxpayer for the acquisition and installation of the investments referred to in the previous section, **with a maximum limit of 20,000 euros** .

Loss of the right to the deduction made

When, in tax periods after the period of application, the right to the deductions made is lost, in whole or in part, the taxpayer will be obliged to add to the autonomous net quota accrued in the year in which the deduction requirements were not met, the amounts unduly deducted, plus the late payment interest referred to in article 26.6 of the LGT .

In relation to the LGT see Law 58/2003, of December 17, General Tax.

Important: *Once the information necessary for the calculation has been entered by the taxpayers entitled to the deduction, it will be automatically transferred to the section "Additional information to the regional deduction of the Balearic Islands for certain investments to improve the sustainability of the main residence, of the Canary Islands for energy rehabilitation works of the main residence, of Castile and León for rehabilitation actions subsidized within the framework of state or regional housing plans aimed at improving energy efficiency, sustainability and adaptation to disability of the main residence, of the Region of Murcia for investment in renewable energy resource installations and of the Valencian Community for amounts invested from 2023 onwards in self-consumption installations or generation of electrical or thermal energy through renewable sources", of Annex B.12 of the declaration.*

For the rehabilitation of rural housing intended for rental

Regulations: Articles 7.3 and 10 Text Consolidated legal provisions of the Community of Castile and Leon on own and transferred taxes, approved by Legislative Decree 1/2013, of September 12

Amount of deduction

15% of the amounts invested in housing rehabilitation projects.

Requirements for applying the deduction

- **The concept of housing rehabilitation** is that included in article 20.One.22.B of Law 37/1992, of December 28, on Value Added Tax, or any regulation that replaces it.

For the purposes of the provisions of article 20.One.22.B of Law 37/1992, of December 28, on Value Added Tax, building rehabilitation works are those that meet the following requirements:

1. That its main objective is the reconstruction of the same, understanding that this requirement is met when more than 50 percent of the total cost of the rehabilitation project corresponds to works of consolidation or treatment of structural elements, facades or roofs or with works similar or related to rehabilitation.
2. That the total cost of the works referred to in the project exceeds 25 percent of the purchase price of the building if it had been carried out during the two years immediately prior to the start of the rehabilitation works or, otherwise, of the market value of the building or part thereof at the time of said start. For these purposes, the proportional part corresponding to the land will be deducted from the purchase price or market value of the building.

- **The property must be located in a municipality or a minor local entity of Castilla y León** that, at the time of acquisition or rehabilitation, does not exceed:

- 10,000 inhabitants, in general, or
- 3,000 inhabitants if it is less than 30 kilometres from the provincial capital.

For these purposes, Order HAC /197/2015, dated March 3 (BOCyL 03-20-2015) provides that as of January 1 each year, the lists of municipalities that meet the requirements set forth in the regional regulations for the application of tax benefits on the transferred taxes over which the Community of Castilla y León has regulatory powers will be updated. These lists will be published on the Tax Portal of the Junta de Castilla y León (see in this regard <https://tributos.jcyl.es>), in section "*Tax benefits*".

You can consult the **List of municipalities or smaller local entities of Castile and León excluded** of the application of this deduction in the link "[Municipalities and smaller local entities with tax benefits](#)", then selecting the option "**Effective from 01/01/2025**" and then the file in PDF format "**List of municipalities or smaller local entities in Castile and León that exceed 10,000 inhabitants or that, having more than 3,000 inhabitants, are less than 30 kilometers from the provincial capital**".

Note: Until December 31, 2015, the term "municipality" was used. From that date, it will be replaced by the term "population" and from February 26, 2021, it will be replaced again by the terms "municipality" or "minor local entity."

- **The value of the property**, for the purposes of the tax levied on the acquisition, **must be less than 150,000 euros**.

Other conditions for the application of the deduction

- a. **That during the five years following** the completion of the rehabilitation work **the home is rented** to persons other than the spouse, ascendants, descendants or relatives up to the third degree of kinship (both collateral by consanguinity and by affinity) of the owner of the home.
- b. That, **if during the five years provided for in the previous letter, there are periods in which the home is not actually rented, the home is offered for rent** in accordance with the requirements established by order of the competent department in matters of finance.

With effect from July 12, 2019, Order EYH /668/2019, of July 4 (BOCyL of the 11th), determines when a rehabilitated home in a rural town is offered for rent, and must meet the following requirements:

1. Taxpayers interested in applying this deduction must have the property actually rented or offered for rent.
 2. Properties offered for rent will be considered those whose lease is announced or advertised through one or more of the following means:
 - a. By means of signs on the property itself that is the object of the lease.
 - b. Through different advertising media, including specific Internet portals.
 - c. Through real estate agencies, including any advertisements they may include on their own real estate portals.
 - d. Through real estate agents.
 3. Properties offered for rent may not be actually occupied during the period of time in which they are offered for rent. The consumption of supplies associated with the use of the home, such as electricity, water, gas and/or telephone, must show that the home is not occupied during this period of time.
- c. That the amount of the **monthly rent does not exceed 300 euros** . The monthly rent amount will be the rent freely stipulated by the parties, and for the concepts agreed upon.

Unless otherwise stipulated in the contract, general housing expenses, such as IBI municipal taxes, community fees, etc, will be borne by the landlord, in accordance with the civil regulations governing the matter; If the transfer of these expenses is agreed in the rental contract, they will be borne by the tenant and will form part of the rental amount.

- d. That the **legal rental deposit is deposited** in accordance with the provisions of the applicable regulations.

Maximum deduction base

The basis for this deduction will be the amounts actually paid by the taxpayer for the rehabilitation work, **with a maximum limit of 20,000 euros** , both in individual and joint taxation.

Loss of the right to the deduction made

When, in tax periods after the period of application, the right to the deductions made is lost, in whole or in part, the taxpayer will be obliged to add to the autonomous net quota accrued in the year in which the deduction requirements were not met, the amounts unduly deducted, plus the late payment interest referred to in article 26.6 of the LGT .

In relation to the LGT see Law 58/2003, of December 17, General Tax.

For renting a habitual residence by young people

Regulations: Articles 7.4, 7.5 and 10 Text Consolidated text of the legal provisions of the Community of Castile and León regarding its own and assigned taxes, approved by Legislative Decree 1/2013, of September 12

Amount and maximum limit of the deduction

- **20 percent of the amounts paid** in the tax period for rent of the habitual residence in Castilla y León, with a **limit of 459 euros** .
- **25% of the amounts paid** , with a **limit of 612 euros** , when the habitual residence is located in **a municipality or a minor local entity** of Castilla y León **that does not exceed** :
 - 10,000 inhabitants, in general, or
 - 3,000 inhabitants if it is less than 30 kilometers from the provincial capital

For these purposes, Order HAC /197/2015, dated March 3 (BOCyL 03-20-2015) provides that as of January 1 each year, the lists of municipalities that meet the requirements set forth in the regional regulations for the application of tax benefits on the transferred taxes over which the Community of Castilla y León has regulatory powers will be updated. These lists will be published on the Tax Portal of the Junta de Castilla y León (see in this regard <https://tributos.jcyl.es>) , in section "*Tax benefits*".

You can consult the **List of municipalities or smaller local entities of Castile and León excluded** of the application of this deduction in the link "[Municipalities and smaller local entities with tax benefits](#)", then selecting the option "**Effective from 01/01/2025**" and then the file in PDF format "**List of municipalities or smaller local entities in Castile and León that exceed 10,000 inhabitants or that, having more than 3,000 inhabitants, are less than 30 kilometers from the provincial capital**".

Note: Until December 31, 2015, the term "municipality" was used. From that date, it will be replaced by the term "population" and from February 26, 2021, it will be replaced again by the terms "municipality" or "minor local entity."

- **Additional limit:** the amount deductible by the taxpayer by applying the previous points **may not exceed** the difference between the amounts actually paid by the taxpayer in the form of rental income and the total amount of aid received from any administration or public entity for said concept.

In the event that the taxpayer is entitled to a deduction for **more than one home** and different percentages and limits must be applied depending on the municipality of residence, the applicable amount will be the sum of the amounts resulting from applying the corresponding percentage and limit to the amounts paid for each contract, with a joint maximum limit of **euros** .

Requirements and other conditions for the application of the deduction

- That the taxpayer is **under 36 years of age** on the tax accrual date (normally, December 31).
- **That the general tax base plus the savings tax base minus the personal and family minimum** (boxes **[0435]** , **[0460]** and **[0520]** of the declaration, respectively) **does not exceed** the following amounts:
 - **18,900 euros** in individual taxation.
 - **31,500 euros** in joint taxation.
- The deduction will be made by the **holder or holders** of the lease contract.

Amounts paid by the spouse who is not listed in the contract – even if there is a community property agreement – do not give the right to apply the deduction for not being a tenant. See in this regard the Supreme Court Judgment No. 220/2009, of April 3 (Civil Division), issued in cassation appeal No. 1200/2004 (ROJ : STS 2464/2009).

Attention: *The Junta de Castilla y León has paid in the 2025 financial year aid corresponding to the youth rental voucher convened by Order of the Ministry of Environment, Housing and Territorial Planning of July 26, 2022, modified by Order of March 24, 2025 of said Ministry, which cover up to a maximum of 24 monthly rent payments that may correspond to the 2025 financial year or previous years.*

The deduction limit is established as the difference between the amounts actually paid by the lessee and the total amount of aid received from any administration or public entity for this concept, therefore, in the declaration of the IRPFABBR In 2025, when reporting the amount of aid received by the taxpayer in the deduction, only the aid corresponding to monthly rental payments for the year 2025 should be included.

If the taxpayer received the youth rental voucher in 2025 for monthly rent payments corresponding to 2023 or 2024, this aid will reduce the base of the deduction that could have been applied in those years, so they must verify compliance with the deduction limit referred to in the previous paragraph and, if it is exceeded, regularize their situation by submitting the corresponding amended self-assessment to the AEAT.

All of the above must be taken into account, without prejudice to the obligation to fully impute the aid received in the 2025 tax year in section F1 (Capital gains and losses that do not derive from the transfer of assets) of the declaration for the purposes of its integration into the general taxable base of the 2025 tax year, since capital gains derived from public aid will be imputed to the tax period in which their collection takes place.

Note: *Once the information necessary for its calculation has been entered by the taxpayers entitled to the deduction, it will be automatically transferred to the section "Additional information on the regional deduction for rental of Andalusia, Principality of Asturias, Balearic Islands, Canary Islands, Cantabria, Castilla-La Mancha, Castilla y León, Catalonia, Extremadura, Galicia, Madrid, Region of Murcia, La Rioja and Valencian Community" of Annex B.11 of the declaration.*

For the promotion of entrepreneurship

Regulations: Articles 8 and 10 Consolidated text of the legal provisions of the Community of Castilla y León regarding own and assigned taxes, approved by Legislative Decree 1/2013, of September 12

Amount and maximum limit of the deduction

- **20 percent of the amounts invested** during the year in the acquisition of shares or interests as a result of agreements to establish companies or increase capital in the commercial companies detailed below.
- The **maximum deduction amount will be 10,000 euros, both in individual and joint taxation**.

Requirements and other conditions for the application of the deduction

To apply the deduction, the following requirements and conditions must be met:

- **Destination of investment:** Acquisition of shares or interests as a result of agreements to form companies or increase capital in the following companies:
 - Public limited companies, limited companies or labour companies when the company allocates the financing received to investment projects carried out in the territory of Castilla y León.
 - Companies whose sole corporate purpose is the contribution of capital to public limited companies, limited companies or labour companies whose registered office and tax domicile are located in Castilla y León, provided that the following **conditions** are met:
 - a. That the company whose shares and interests are acquired uses the financing received within six months to provide capital to a public limited company, a limited company or a labour company whose registered office and tax domicile are located in Castilla y León.

For these purposes, the percentages of 0.5% minimum and 45% maximum of the company's capital required to apply the deduction will be computed with respect to the total capital contribution.
 - b. That the public limited company, limited liability company or labour company whose shares and interests are acquired meets the employment generation requirement set out below and does not reduce its workforce in Castilla y León.
- **Location of registered office and tax office** : Public limited companies, limited companies or labour companies must have their registered office and tax domicile in the **Community of Castile and León**.

- **Percentage of capital acquired:** Only the acquisition of shares or participations **for a minimum amount of 0.5% and a maximum of 45% of the capital of company**, which remain in the purchaser's assets for at least three years, will be eligible to apply this deduction.
- **Employment creation:** Companies in which shares or interests are acquired must increase in the year in which the investment is made or in the following year and compared to the previous year:
 - Its global workforce, in terms of people/year regulated by labor regulations, and maintain this workforce for at least three years, and/or
 - The number of contracts signed with self-employed workers who are economically dependent on the company, and maintaining these contracts for at least three years, and/or
 - The number of people who join the self-employed workers' scheme who are collaborating family members of share or participation holders, and who maintain these registrations for at least three years.
- **Maximum investment:** The maximum investment of the project that is computable for the application of the deduction will be the result of adding the following amounts:
 - **100,000 euros** for each increase of one person/year in the workforce.
 - **50,000 euros** for each contract with self-employed workers who are economically dependent on the company.
 - **50,000 euros** for each registration of self-employed workers who have the status of collaborating family members.

The concept of collaborating family member is included in article 35 of Law 20/2007, of July 11, of the Statute of Self-Employment, or the regulation that replaces it.

- **Formal requirements:** In order to apply this deduction, it will be necessary to obtain a certificate issued by the entity whose shares or interests were acquired, which states compliance, in the tax period in which the acquisition took place, with the requirements relating to the destination of the investment and, where applicable, compliance with the specific conditions, the location of the registered office and tax domicile, the percentage of capital acquired and finally the requirement for job creation.

Loss of the right to the deduction made

When, in tax periods after the period of application, the right to the deductions made is lost, in whole or in part, the taxpayer will be obliged to add to the autonomous net quota accrued in the year in which the deduction requirements were not met, the amounts unduly deducted, plus the late payment interest referred to in article 26.6 of the LGT .

In relation to LGT see Law 58/2003, of December 17, General Tax.

Important: Once the information necessary for the calculation has been entered by the taxpayers entitled to the deduction, it will be automatically transferred to the section "Additional information on the regional deduction for investment in the acquisition of shares and equity interests in new or recently created entities in Andalusia, Aragon, Principality of Asturias, Balearic Islands, Canary Islands, Cantabria, Castile and León, Castile-La Mancha, Catalonia, Extremadura, Galicia, Madrid, Murcia and Valencian Community" of Annex B.11 of the declaration.

For amounts invested in the recovery of the historical, cultural and natural heritage of Castilla y León

Regulations: Articles 9. a) and b) and 10 Text Consolidated legal provisions of the Community of Castile and Leon on own and transferred taxes, approved by Legislative Decree 1/2013, of September 12

Amount and requirements for applying the deduction

- **15 percent** of the **amounts invested** for the following **purposes** :
 - a. The amounts allocated by the owners of real estate** located in the territory of Castile and Leon to the **restoration, rehabilitation or repair of the same** , provided that the following **conditions** are met:
 - That said assets are registered in the General Registry of Assets of Cultural Interest or affected by the declaration of Asset of Cultural Interest, or inventoried in accordance with the Law of Cultural Heritage of Castilla y León, being necessary, in this case, that the properties meet the conditions determined in article 61 of Royal Decree 111/1986, of January 10, of partial development of the Law of Spanish Historical Heritage or those determined in the Law of Cultural Heritage of Castilla y León.
 - That the restoration, rehabilitation or repair works have been authorized by the competent body of the Autonomous Community, the State Administration or, where appropriate, by the corresponding City Council.
 - b. The amounts allocated by the owners of natural assets located in Natural Areas and places integrated into the Natura 2000 Network located in the territory of Castilla y León** , provided that these actions have been authorized and favorably reported by the competent body of the Autonomous Community.
- To apply this deduction **the total taxable base** (boxes **[0435]** and **[0460]** of the declaration) **less the personal and family minimum** (box **[0520]** of the declaration) **cannot exceed** the following amounts:
 - **18,900 euros** in individual taxation.

- **31,500 euros** in joint taxation.

Maximum joint limit of deductions for amounts invested in the recovery of the historical, cultural and natural heritage of Castile and León; for amounts donated to foundations in Castile and León for the recovery of historical, cultural and natural heritage and for amounts donated for the promotion of research, development and innovation

The sum of the bases of the three autonomous deductions **may not exceed 10% of the sum of the general taxable base and the savings taxable base** of the taxpayer or of the family unit in the case of a joint declaration. This amount is the result of adding boxes **[0500]** and **[0510]** of the declaration.

This limit **It acts separately and independently of the 10 percent limit.** applicable to the same general deductions for donations and other contributions, contemplated in the state regulations of IRPFABBR.

For amounts donated to foundations in Castilla y León and for the recovery of historical, cultural and natural heritage

Regulations: Articles 9 c), d) and e) and 10 Text Consolidated legal provisions of the Community of Castile and Leon on own and transferred taxes, approved by Legislative Decree 1/2013, of September 12

Amount and requirements for applying the deduction

- **15 percent** of the amounts donated for the following **purposes** :
 - a. Rehabilitation or conservation of assets** located in the territory of Castile and León, which form part of the **Spanish Historical Heritage or the Cultural Heritage of Castile and León** and which are registered in the General Registry of Assets of Cultural Interest or included in the General Inventory referred to in Law 16/1985, of June 25, on the Spanish Historical Heritage (BOE of June 29), or in the equivalent registries or inventories provided for in Law 12/2002, of July 11, on the Cultural Heritage of Castile and León, **when they are made in favor of the following entities** :
 - Public Administrations, as well as the Entities and Institutions dependent on them.
 - The Catholic Church and the churches, denominations or religious communities that have signed cooperation agreements with the Spanish State.
 - Foundations or associations that, meeting the requirements established in Title II of Law 49/2002, of December 23, on the tax regime of non-profit entities and tax incentives for patronage (BOE of December 24), include among their specific purposes the repair, conservation or restoration of Historical Heritage.

b. Recovery, conservation or improvement of natural spaces and places integrated into the Natura 2000 Network located in the territory of Castilla y León, when carried out on behalf of Public Administrations, as well as entities and institutions dependent on them.

c. Amounts donated to Foundations registered in the Registry of Foundations of Castilla y León, provided that due to their purposes they are classified as cultural, welfare or ecological.

- To apply this deduction **the total taxable base** (boxes **[0435]** and **[0460]** of the declaration) **less the personal and family minimum** (box **[0520]** of the declaration) **cannot exceed** the following amounts:
 - **18,900 euros** in individual taxation.
 - **31,500 euros** in joint taxation.
- The taxpayer must be in possession of the **documentary justification** of the donation made with the requirements established in article 24 of the aforementioned Law 49/2002.

Maximum joint limit of deductions for amounts invested in the recovery of the historical, cultural and natural heritage of Castile and León; for amounts donated to foundations in Castile and León for the recovery of historical, cultural and natural heritage and for amounts donated for the promotion of research, development and innovation

The sum of the bases of the three autonomous deductions **may not exceed 10% of the sum of the general taxable base and the savings taxable base** of the taxpayer or of the family unit in the case of a joint declaration. This amount is the result of adding boxes **[0500]** and **[0510]** of the declaration.

This limit **It acts separately and independently of the 10 percent limit.**, applicable to the same general deductions, contemplated in the state regulations of IRPFABBR.

See the deduction for donations and other contributions in Chapter 16 of Part 1 of this Manual.

For amounts donated to promote research, development and innovation

Regulations: Art. 9. f) Text Consolidated version of the legal provisions of the Community of Castile and Leon on own and transferred taxes, approved by Legislative Decree 1/2013, of September 12

Amount of deduction

15% of the amounts donated to the following entities:

- **Public universities** of the Community of Castile and León.

- **Foundations and other institutions** whose main activity is research, development and business innovation for the financing of projects developed in Castilla y León with any of these purposes.

Maximum joint limit of deductions for amounts invested in the recovery of the historical, cultural and natural heritage of Castile and León; for amounts donated to foundations in Castile and León for the recovery of historical, cultural and natural heritage and for amounts donated for the promotion of research, development and innovation

The **sum of the bases** of the three autonomous deductions **may not exceed 10% of the sum of the general taxable base and the savings taxable base** of the taxpayer or of the family unit in the case of a joint declaration. This amount is the result of adding boxes **[0500]** and **[0510]** of the declaration.

This limit **It acts separately and independently of the 10 percent limit.**, applicable to the same general deductions for donations and other contributions, contemplated in the state regulations of IRPFABBR.

To promote sustainable mobility

Regulations: Articles 9. g) and 10 Revised Text of the legal provisions of the Community of Castile and Leon on own and transferred taxes, approved by Legislative Decree 1/2013, of September 12

Amount and maximum limit of the deduction

1. **15 percent of the amounts allocated** by the taxpayer to the **acquisition of a new passenger vehicle** that has any of the following considerations:
 - Pure electric vehicle.
 - Electric vehicle with extended range.
 - Plug-in hybrid vehicle with a range in electric mode of more than 40 kilometers.
2. The **maximum amount** of the deduction will be **4,000 euros for each vehicle** , both in individual and joint taxation.

In the event that the taxpayer is entitled to the deduction for the acquisition of "plug-in" electric vehicles and fuel cell vehicles and charging points, provided for in the fifty-eighth Additional Provision of the Law of IRPFABBR, the amount of the same **will reduce** the maximum deduction amount of 4,000 euros established in the previous paragraph.

Clarifications:

- Considering that the regional deduction can be applied to amounts paid for the purchase of one or more vehicles in the same tax period, if a taxpayer purchases more than one new electric vehicle, the amount of the state deduction will reduce the maximum deduction of €4,000 for the vehicle for which the state

deduction is applied and will not reduce the maximum deduction of €4,000 for each of the other vehicles purchased.

- The reduction in the state deduction must be applied to the amount of the regional tax deduction, regardless of whether the state deduction was applied in another fiscal year and provided that the vehicle is the same.

Requirements and other conditions for the application of the deduction

- The **purchase value** of the vehicle, taxes included, may not exceed euros.
- The acquired vehicle not be used for professional or business activities, regardless of the owner of these activities.
- The deduction will only be applicable in the tax period in which the vehicle whose acquisition generates the right to apply the deduction .
- The acquired vehicle must in the taxpayer's assets for at least four years from its acquisition.
- The electric mode autonomy of the vehicles whose acquisition generates the right to apply the deduction will be determined by applying the WLTP procedure (Worldwide harmonized Light vehicles Test Procedure) or the procedure that replaces it for the purposes of the Special Tax on Certain Means of Transport.
- The acquisition by the taxpayer of a vehicle that generates the right to apply the deduction, the date of this acquisition and the amount actually paid by the taxpayer **will be credited by invoice** .

Note: *The deduction may only be applied by the person in whose name the invoice is issued.*

Loss of the right to the deduction made

When, in tax periods after the period of application, the right to the deductions made is lost, in whole or in part, the taxpayer will be obliged to add to the autonomous net quota accrued in the year in which the deduction requirements were not met, the amounts unduly deducted, plus the late payment interest referred to in article 26.6 of the LGT .

In relation to the LGT see Law 58/2003, of December 17, General Tax.

Important: *Taxpayers entitled to the deduction must enter the vehicle registration number in box [0943] of Annex B.4.*

For the purchase of new construction property for primary residence

Regulations: Fifth transitional provision Text consolidated of the legal provisions of the Community of Castile and Leon on own and transferred taxes, approved by Legislative Decree 1/2008, of September 25

Amount and requirements for applying the deduction

7.5% of the amounts paid during the year for the acquisition of the home that will constitute your habitual residence, provided that the following **requirements** are met simultaneously:

- a. That the taxpayer has his **habitual residence in the Community of Castilla y León** .
- b. Let it be **your first home** .

The taxpayer is considered to have acquired his or her first home when he or she does not have, nor has he or she had, any right of full ownership equal to or greater than 50% over another home.

- c. That the property is located **in Castilla y León** .
- d. That it is **newly built dwelling** .

New construction dwellings will be considered to be those located in buildings for which the visa for the new construction execution project referred to in article 2.a) of Royal Decree 1000/2010, of August 5, on mandatory professional approval, or the regulation that replaces it, has been obtained between September 1, 2011 and December 31, 2012.

Deduction base and maximum deduction base

- The **basis of this deduction** will consist of:
 - The amounts paid for the acquisition, including the expenses incurred that have been borne by the purchaser.
 - In the case of external financing, the amortization, the interest, the cost of the instruments for hedging the variable interest rate risk of mortgage loans regulated in article nineteen of Law 36/2003, of November 11, on economic reform measures, or the law that replaces it, and other expenses derived from it.
 - In the event of application of the aforementioned hedging instruments, the interest paid by the taxpayer will be reduced by the amounts obtained from the application of the aforementioned instrument.
- The **maximum deduction base** will be **9,040 euros** annually.

Note: The deduction is applicable to amounts paid both for the acquisition of the home itself and for amounts paid while the home is under construction, and is not applicable to cases of expansion or rehabilitation. Taxpayers entitled to the deduction must indicate the date of approval of the project in Annex B.4 of the declaration.

Other conditions for the application of the deduction

- When a primary residence is acquired after having benefited from this deduction for the acquisition of other previous primary residences, no deduction may be made for the acquisition of the new residence as long as the amounts invested in it do not exceed those invested in the previous residences, to the extent that they were subject to deduction.
- When the sale of a primary residence has generated an exempt capital gain through reinvestment, the deduction base for the acquisition of the new residence will be reduced by the amount of the capital gain to which the exemption for reinvestment is applied. In this case, no deduction may be made for the acquisition of the new one as long as the amounts invested in it do not exceed both the price of the previous one, to the extent that it has been subject to deduction, and the exempt capital gain from reinvestment.

Temporal scope of application of the deduction

The deduction may be applied in the tax year in which the first amount is paid for the acquisition of the home **and in the four following tax years** .

Loss of the right to the deduction made

When, in tax periods after the period of application, the right to the deductions made is lost, in whole or in part, the taxpayer will be obliged to add to the autonomous net quota accrued in the year in which the deduction requirements were not met, the amounts unduly deducted, plus the late payment interest referred to in article 26.6 of the LGT , or the regulation that replaces it.

In relation to the LGT see Law 58/2003, of December 17, General Tax.

Order of application of deductions on the full regional quota

Regarding the full regional tax liability for the 2025 fiscal year, the regional tax deductions will be applied in the **next order**:

1. The amount of the **deductions for the 2025 fiscal year**.
2. The amount of the **Deductions "For large families", "For the birth or adoption of children", "For multiple births or simultaneous adoptions", "For adoption expenses", "For childcare" and "For outstanding Social Security contributions for domestic employees" application of previous exercises (2022)**.

Important : The amounts of these deductions generated in 2022 pending application will be entered in the box **[0983]** and the one that is applied in the 2025 fiscal year in box **[0984]**.

The refund of deductions generated in 2022 and not applied in the 2025 financial year may be requested from the Junta de Castilla y León in accordance with the established procedure.

Autonomous Community of Catalonia

Taxpayers who in 2025 had their habitual residence in the territory of the Autonomous Community of Catalonia may apply the following regional deductions:

Through the birth or adoption of a son or daughter, or through foster care

Regulations: Art. 612-1 Legislative Decree 1/2024, of March 12, approving the sixth book of the Tax Code of Catalonia, which includes the consolidated text of the legal provisions in force in Catalonia regarding transferred taxes.

Amount of deduction

By the **birth** either **adoption** of a son or a daughter or by the **family foster care of minors** during the tax period:

***Attention:** The foster care arrangement must have been agreed in accordance with the provisions of Law 14/2010, of May 27, on the rights and opportunities in childhood and adolescence.*

According to Article 126 of Law 14/2010, of May 27, on the rights and opportunities of children and adolescents (DOGC 02-06-2010; BOE 28-06-2010):

- Family foster care can be simple or permanent.
- Simple family foster care should be agreed upon if it is anticipated that the abandonment will be temporary.
- Permanent foster care should be agreed upon if it is foreseen that the abandonment will be permanent and the application of pre-adoptive foster care is not considered more favorable to the interests of the child or adolescent, or when this is not possible.

For its part, in application of article 127 of the cited Law, family foster care, simple or permanent, can be constituted in the extended family of the child or adolescent (that in which there is a relationship of kinship by consanguinity or affinity between the child or adolescent and the foster person, or one of the members of the foster family, as well as with those living with the child or adolescent in the last two years) or in a different family.

- **150 euros** in the individual **declaration** of each of the parents.
- **300 euros** in case of joint declaration by both parents.

- **300 euros** in the case of a declaration by the parent of a **single-parent family**.

In accordance with article 4 of Decree 151/2009, of September 29, on partial development of Law 18/2003, of July 4, on support for families (DOGC 01-10-2009):

- Single-parent families are those made up of one or more sons or daughters who meet the requirements established in section 3 of article 4 and who live together and are financially dependent on a single person.
- In any case, the following are considered single-parent families:
 - a. That in which the father or mother, with dependent children, lives at the same time with another person or persons and does not have a marital relationship or stable partnership with any of them, in accordance with Catalan civil law.
 - b. That which is made up of a widow or a person in a similar situation, with sons or daughters who depend on him or her economically, without taking into account the receipt of widow's or orphan's pensions for this purpose).
 - c. That in which the parent who has guardianship of the sons or daughters does not receive a pension for their maintenance established by court order or, even if he or she receives it, it is less than half of the amount of the Catalan income sufficiency indicator (IRSC) in force monthly for each son or daughter.
 - d. That in which the parent with dependent children has suffered violence in accordance with Law 5/2008, of April 24, on the right of women to eradicate gender-based violence, by the other parent or cohabitant.
 - e. That in which the parent with dependent children has suffered abandonment of the family by the other parent or cohabitant.
 - f. A situation in which one of the cohabiting parents has been deprived of liberty, hospitalized or otherwise subject to similar causes for a period of one year or more.

According to article 4.5 of Decree 151/2009, a single-parent family loses this status when the person who heads the family unit marries another person or forms a stable union as a couple in accordance with Catalan civil law, or when the family unit ceases to meet any of the conditions established in the aforementioned Decree to have the status of a single-parent family.

Furthermore, please note that, in accordance with article 6 of Decree 151/2009, the recognition of the status of single-parent family to those families residing in Catalonia who meet the established requirements is carried out by issuing the title that accredits it.

Incompatibility

The deduction for **adoption** of a son or a daughter results **incompatible** with the application of the deduction for **foster care**.

Incompatibility is predicated with respect to a **same son**, this cannot give the right to both deductions to a **same taxpayer**: In the case of a minor who, after being fostered, is subsequently adopted, only the deduction for family foster care, which occurs first in time, can be applied.

For taxpayers who became widowed in the 2023, 2024 and 2025 tax years

Regulations: Art. 612-2 Legislative Decree 1/2024, of March 12, approving the sixth book of the Tax Code of Catalonia, which includes the consolidated text of the legal provisions in force in Catalonia regarding transferred taxes.

Amount of deduction

- **150 euros** , as a general rule **when the taxpayer has been widowed** .
- **300 euros**, if the person who becomes widowed has **one or more dependent children** who entitle them to apply the minimum for descendants.

Temporal scope of the deduction

The deduction is applied in the corresponding declaration **for the fiscal year in which the taxpayer became widowed and for the following two fiscal years**. Notwithstanding the foregoing, the deduction of **300 euros** will be applied **in the two following years** provided that the descendants **maintain the requirements** to be counted for the purposes of the **minimum for descendants** .

Taxpayers who became widowed during the 2023 and 2024 tax years can apply this deduction with the same requirements and conditions previously discussed in the 2025 tax return.

Similarly, those who became widowed in the 2025 tax year may also apply it in the tax returns for the 2026 and 2027 tax years.

Important : taxpayers entitled to the deduction must enter the year of widowhood **[1936]** Annex B.5 of the declaration.

For rental of main residence

Regulations: Art. 612-3 Legislative Decree 1/2024, of March 12, approving the sixth book of the Tax Code of Catalonia, which includes the consolidated text of the legal provisions in force in Catalonia regarding transferred taxes.

Amount and maximum limit of the deduction

A. In general

- **10%** of the amounts paid in the tax period for the rent of the habitual residence, **provided that the taxpayer is in one of the following situations** :
 - Have **35 years or younger** on the tax accrual date (normally December 31).
 - Having been **unemployed for 183 days or more** during the fiscal year.

For the purposes of applying this deduction, and in accordance with Article 94 of the LGT Social Security management entities must provide information relating to people who have been unemployed for more than 183 days during the year.

- Have a **degree of disability equal to or greater than 65 percent** .
- Be a **widow or widower** and be **65 years of age or older** .

In the case of marriages under a community property regime, and in the event that the lease of the habitual residence is in the name of only one of the spouses, only the spouse who appears in the lease contract has the right to the deduction for the rent of the habitual residence when he or she meets the required conditions.

- **The maximum limit will be 500 euros per year** provided that the requirements indicated in the section "Requirements for the application of the deduction" are met.

In the case of **joint taxation** If any of the declarants finds themselves in any of the above situations, the **maximum limit of the deduction will be 1,000 euros per year**.

B. For large and single-parent families

- **10% of the amounts paid in the tax period for rent on the habitual residence, provided that on the date the tax is due (normally December 31) the taxpayer belongs to a large or single-parent family**
- **The maximum limit will be 1,000 euros per year** provided that the requirements set out in the section "Requirements for the application of the deduction" are met

Regarding the concept of **large family** see Law 40/2003, of November 18, on the protection of large families (BOE of the 19th).

Regarding the concept of **single-parent family** see article 2 of Law 18/2003, of July 4, on support for families and article 4 of Decree 151/2009, of September 29, on partial development of the aforementioned Law. See also the comment on single-parent families under the deduction "For the birth or adoption of a child."

Requirement for the application of the deduction

That the sum of the general and savings tax bases of the taxpayer less the personal and family minimum , sum of boxes **[0435]** and **[0460]** less the amount of box **[0520]** of the declaration, **does not exceed the following amounts** :

- **30,000 euros**, in individual taxation.
- **45,000 euros**, in joint taxation.

Other conditions for the application of the deduction

- **This deduction can only be applied once** , regardless of whether the same taxpayer may meet more than one of the circumstances established in the first point of letter A ("In general") of the section "Amounts and maximum limits of the deduction".
- **The same dwelling cannot give rise to a deduction exceeding 1,000 euros.**
Accordingly, if more than one taxpayer is entitled to the deduction for the same dwelling, each of them may apply in their tax return the amount obtained by dividing the amount resulting from the application of the **10 percent of total expenditure** or the **maximum**

limit of 1,000 euros, if applicable, by the number of declarants entitled to the deduction.

- Taxpayers must identify the landlord of the property by stating their NIF in the corresponding tax return.
- The application **this deduction is subject to adequate and** documentary justification of the factual assumptions and the requirements that determine its applicability.

Note: Once the information necessary for its calculation has been entered by the taxpayers entitled to the deduction, it will be automatically transferred to the section "Additional information on the regional deduction for rental of Andalusia, Principality of Asturias, Balearic Islands, Canary Islands, Cantabria, Castilla-La Mancha, Castilla y León, Catalonia, Extremadura, Galicia, Madrid, Region of Murcia, La Rioja and Valencian Community" of Annex B.11 of the declaration.

For rehabilitation of the habitual residence

Regulations: Art. 612-4 Legislative Decree 1/2024, of March 12, approving the sixth book of the Tax Code of Catalonia, which includes the consolidated text of the legal provisions in force in Catalonia regarding transferred taxes

Maximum amount and basis of the deduction

- **1.5 percent of the amounts paid** in the tax period for the rehabilitation of the home that constitutes or will constitute the taxpayer's habitual residence.

The concept of rehabilitation of primary residences is discussed in Chapter 16 of Part 1 of this Manual.

- **The maximum base** for this deduction is **9,040 euros per year** .

For the payment of interest on loans for master's and doctoral studies

Regulations: Art. 612-5 Legislative Decree 1/2024, of March 12, approving the sixth book of the Tax Code of Catalonia, which includes the consolidated text of the legal provisions in force in Catalonia regarding transferred taxes.

Amount of deduction

The **amount of interest paid** in the tax period corresponding to the **loans granted through the Agency for the Management of University and Research Grants** for the financing of master's and doctoral studies .

Conditions for the application of the deduction

The application **this deduction is subject to adequate and** documentary justification of the factual assumptions and the requirements that determine its applicability.

Note: Taxpayers entitled to the deduction must enter in box **[1928]** of Annex B.5 of the declaration the identification number of the loan granted to finance their studies.

For donations to entities that promote the use of the Catalan or Occitan language

Regulations: Art. 612-6 Legislative Decree 1/2024, of March 12, approving the sixth book of the Tax Code of Catalonia, which includes the consolidated text of the legal provisions in force in Catalonia regarding transferred taxes.

Amount and maximum limit of the deduction

- **15% of the amounts donated** in favor of:
 - **The Institute of Catalan Studies** .
 - **The Institute of Aranese Studies - Aranese Academy of the Occitan Language** .
 - **Private non-profit entities, trade unions, business organisations, professional associations or other public corporations** that promote the Catalan or Occitan language, a circumstance that is accredited by their inclusion in the census of said entities prepared by the department responsible for language policy.
- The **maximum limit** of this deduction is **10 percent of the autonomous integral quota** , box **[0546]** of the declaration.

Conditions for the application of the deduction

The application **this deduction is subject to adequate and** documentary justification of the factual assumptions and the requirements that determine its applicability. Specifically, the entities receiving these donations must send the Catalan Tax Agency, within the first twenty days of each year, a list of the individuals who have made donations during the previous year, indicating the amounts donated by each of them.

The procedure and format for submitting such information are regulated by an order issued by the head of the department responsible for tax matters.

Through donations to entities that promote scientific research and technological development and innovation

Regulations: Art. 612-7 Legislative Decree 1/2024, of March 12, approving the sixth book of the Tax Code of Catalonia, which includes the consolidated text of the legal provisions in force in Catalonia regarding transferred taxes.

Amount and maximum limit of the deduction

- **30 percent of the amounts donated** in favor of:
 - a. The **Catalan universities** , the **university institutes and other research centers integrated or attached to Catalan universities** .
 - b. **Research centres promoted or participated in by the Generalitat** , which aim to promote scientific research and technological development and innovation.
- The **maximum limit** of this deduction is **10 percent of the autonomous integral quota** , box **[0546]** of the declaration.
- The **sum** of said deduction together with the deduction for donations in favor of non-profit entities established by State regulations **cannot exceed the 100% deduction percentage in any case**

See the “Deductions for donations made to entities included in the scope of Law 49/2002” in Chapter 16 of Part 1 of this Manual.

Conditions for the application of the deduction

The application **the deduction is subject to adequate and** documentary justification of the factual assumptions and the requirements that determine its applicability. Specifically, the entities receiving these donations must send the Catalan Tax Agency, within the first twenty days of each year, a list of the individuals who have made donations during the previous year, indicating the amounts donated by each of these individuals.

The procedure and format for submitting such information are regulated by an order issued by the head of the department responsible for tax matters.

By donations to certain entities for the benefit of the environment, the conservation of natural heritage and the custody of the territory

Regulations: Art. 612-8 Legislative Decree 1/2024, of March 12, approving the sixth book of the Tax Code of Catalonia, which includes the consolidated text of the legal provisions in force in Catalonia regarding transferred taxes.

Amount and maximum limit of the deduction

15% of the amounts donated to foundations or associations that appear in the census of environmental entities linked to ecology and the protection and improvement of the environment of the department responsible for this matter, **with a limit of 5% of the**

autonomous integral quota, box **[0546]** of the declaration.

Conditions for the application of the deduction

The application **the deduction is subject to adequate and** documentary justification of the factual assumptions and the requirements that determine its applicability. Specifically, the entities receiving these donations must send the Catalan Tax Agency, within the first twenty days of each year, a list of the individuals who have made donations during the previous year, indicating the amounts donated by each of these individuals.

The procedure and format for submitting such information are regulated by an order issued by the head of the department responsible for tax matters.

By investment by an angel investor for the acquisition of shares or social participations

Regulations: Art. 612-9 Legislative Decree 1/2024, of March 12, approving the sixth book of the Tax Code of Catalonia, which includes the consolidated text of the legal provisions in force in Catalonia regarding transferred taxes.

Amount and maximum limit of the deduction

- **40% of the amounts invested** during the year in the acquisition of shares or corporate interests as a result of agreements to form companies or increase capital in the commercial companies detailed below, **with a maximum deduction limit of 12,000 euros**.
- **50% of the amounts invested** during the financial year, **with a limit of 12,000 euros**, in the case of companies created or participated in by universities or research centres

Note: *In the case of a joint declaration, these limits apply to each of the taxpayers.*

Requirements and other conditions for the application of the deduction

- a. **The participation obtained by the taxpayer, computed together with those of the spouse or persons related by reason of kinship**, in a direct or collateral line, by consanguinity or affinity up to the third degree included, **cannot exceed 35% of the share capital** of the company that is the object of the investment or its voting rights.
- b. The entity in which the investment is to be made must meet the following requirements:
 1. It must be in the nature of **Public Limited Company, Limited Company, Labor Public Limited Company or Labor Limited Company**.
 2. It must have the **registered office and tax domicile in Catalonia**.

3. Must carry out a **economic activity** .

For this purpose, its main activity must not be the management of movable or immovable assets, in accordance with the provisions of Article 4. Eight. Two. a) of State Law 19/1991, of June 6, on Wealth Tax.

4. **You must have at least one person** employed with a full-time employment contract, and registered in the general Social Security system.

5. In the event that the investment has been made through a capital increase, the commercial company **must have been established in the three years prior to the date of this increase and cannot be listed** on the national stock market or on the alternative stock market.

6. The annual turnover volume **must not exceed one million euros** .

- c. **Taxpayer** may be a member of the board of directors of the company in which the investment has been made, but **may not, under any circumstances, carry out executive or management functions. You may also not maintain an employment relationship with the entity** that is the object of the investment.
- d. **The operations in which the deduction is applicable must be formalized in a public deed** , in which the identity of the investors and the amount of the respective investment must be specified.
- e. **The acquired shares must remain** in the taxpayer's assets for a minimum **period of three years**.

Note: the requirements established in **numbers 2, 3 and 4 of letter b above** , and the **maximum participation limit of 35 percent** referred to in letter a above, must be met **for a minimum period of three years** from the effective date of the capital increase or incorporation agreement that gives rise to the right to the deduction.

Loss of the right to the deduction made

The requirements and conditions required to be entitled to the deduction must be maintained for **minimum period of years** from the effective date of the capital increase agreement or incorporation of the company discussed in the previous paragraph. Failure to comply will result in the loss of the right to the deduction claimed, therefore the taxpayer must include it in the tax return. **IRPFABBR** corresponding to the year in which the non-compliance occurred, the part of the tax that has not been paid as a result of the deduction made, together with the accrued late payment interest.

Important: Once the information necessary for the calculation has been entered by the taxpayers entitled to the deduction, it will be automatically transferred to the section "Additional information on the regional deduction for investment in the acquisition of shares and equity interests in new or recently created entities in Andalusia, Aragon,

Principality of Asturias, Balearic Islands, Canary Islands, Cantabria, Castile and León, Castile-La Mancha, Catalonia, Extremadura, Galicia, Madrid, Murcia and Valencian Community" of Annex B.11 of the declaration.

Due to the obligation to file the personal income tax return due to having more than one payer

Regulations: Art. 612-10 Legislative Decree 1/2024, of March 12, approving the sixth book of the Tax Code of Catalonia, which includes the consolidated text of the legal provisions in force in Catalonia regarding transferred taxes.

Amount of deduction

The amount of the deduction will be the result of subtracting the full regional quota (box **[0546]** of the declaration) from the full state quota (box **[0545]** of the declaration), provided that the difference is positive.

Requirements for applying the deduction

- Only taxpayers who, due to receiving gross employment income between €15,876 and €22,000 from more than one employer, are required to file a tax return, will be able to apply this deduction. IRPFABBR For this reason, in accordance with the provisions of Article 96 of the Law of IRPFABBR.

Remember that:

Taxpayers with employment income from more than one payer are only required to file a tax return for this reason if their total employment income exceeds €15,876 and the amounts received from the second and remaining payers exceed €1,500.

If the amount of gross income from work exceeds 22,000 euros, in any case there will be an obligation to file a tax return.

- This deduction does not apply to taxpayers receiving passive benefits (pensioners) who have opted or may opt for the special withholding procedure regulated in article 89 A) of the Regulation of IRPFABBR.

Therefore, this deduction does not apply to pensioners whose only employment income consists of the passive benefits referred to in Article 17.2.a) of the Law on IRPFABBR originating from two or more payers, provided that the amount of withholdings made by these has been determined by the Tax Agency, at the taxpayer's request, through form 146 and, in addition, the following requirements are met:

- That the number of payers of passive benefits has not increased during the year compared to those initially reported when making the application.

- That the amount of benefits actually paid by the payers does not differ by more than 300 euros per year from that initially reported in the application.
- That none of the other circumstances determining an increase in the withholding rate provided for in Article 87 of the Regulation have occurred during the year IRPFABBR.

Note: in accordance with Article 96 of the Law of IRPFABBR which regulates the obligation to file a declaration, the following must be taken into account for the purposes of applying or not applying this deduction:

This deduction is applicable when the taxpayer with work returns is obliged to file the declaration as a result of having more than one payer, regardless of whether any of the circumstances provided for in letters b) c) and d) of article 96.3 of the Law of IRPFABBR. This is:

- That compensatory spousal pensions or alimony payments other than those provided for in Article 7 of the Law have been received IRPFABBR.
- That the payer of any work income is not obliged to withhold.
- That some of the work income received is subject to a fixed withholding rate.

On the other hand, this deduction will not be applied when the following circumstances occur :

- a. If gross income from movable capital and capital gains subject to withholding or payment on account is received in an amount greater than 1,600 euros.

The provisions of this letter shall not apply to capital gains arising from transfers or reimbursements of shares or interests in collective investment institutions in which the withholding base, in accordance with what is established by regulation, does not proceed to be determined by the amount to be included in the tax base.

- b. If the sum of the amounts of imputed real estate income, of the gross income from Treasury Bills not subject to withholding, of subsidies for the acquisition of officially protected or assessed-price housing and other capital gains derived from public aid, exceeds 1,000 euros.

- c. If income from movable capital is received, other than that arising from Treasury Bills, not subject to withholding, income from real estate capital, income from economic activities or capital gains not subject to withholding, regardless of their amount.

For renting the primary residence of victims of gender-based violence

Regulations: Art. 612-11 Legislative Decree 1/2024, of March 12, approving Book Six of the Tax Code of Catalonia, which integrates the consolidated text of the legal provisions in force in Catalonia regarding ceded taxes

Amounts and maximum limits of deductions

a. In general :

- He **20 percent of the amounts paid** in the tax period as regards **rent of the main residence**.
- A **maximum limit of 1,000 euros per year**.

b. If the taxpayer has a **disability equal to or greater than 65 percent** either **any minor son or daughter in your care**:

He **minor son or daughter in care** must generate for the taxpayer the right to apply the minimum allowance for dependents.

- He **25 percent of the amounts paid** in the tax period as regards **rent of the main residence**.
- A **maximum limit of 1,200 euros per year**.

Requirements for applying the deduction

- **That the taxpayer accredit** to have the condition of **victim of gender violence** in accordance with Law 5/2008, of April 24, on the right of women to eradicate male violence, by any of the means of proof established therein.
- That the taxpayer is listed as **holder** of the rental agreement.
- **That the sum of the taxpayer's general and savings taxable bases less the personal and family allowance**, sum of the boxes **[0435]** and **[0460]** less the amount in the box **[0520]** of the statement, **not exceed 30,000 euros per year**.

Other conditions for the application of the deduction

The same dwelling cannot give rise to the application of a deduction greater than 1,000 euros (1,200 euros in the case of disability of the taxpayer or with a minor child in charge).

Temporal scope of application of the deduction

The deduction will be applicable for a maximum of **three consecutive exercises**.

Note: Once the information necessary for its calculation has been entered by the taxpayers entitled to the deduction, it will be automatically transferred to the section "Additional information to the regional deduction of Catalonia for the rental of the main residence of victims of gender violence" of Annex B.15 of the declaration.

Through investment in agricultural and housing cooperative societies

Regulations: Art. 612-12 Legislative Decree 1/2024, of March 12, approving Book Six of the Tax Code of Catalonia, which integrates the consolidated text of the legal provisions in force in Catalonia regarding ceded taxes

Amount and maximum limit of the deduction

- He **20 percent of capital contributions**, both mandatory and voluntary, invested and effectively disbursed in **agricultural or housing cooperative societies**, existing or newly created.
- A **maximum limit of 3,000 euros per year per taxpayer**.

Requirements for applying the deduction

- On behalf of **taxpayer**:
 1. Be **partner** of any type provided for in Law 12/2015, of July 9, on cooperatives, **excluding the temporary partner**.
 2. He **total vote of the member** It cannot, under any circumstances, exceed 25% of the total social votes.
- The **The cooperative must be duly registered in the Register of Cooperatives of the Generalitat of Catalonia such as an agricultural cooperative or a housing cooperative** and comply with the provisions of Law 12/2015, of July 9, on cooperatives.

The deduction does not apply to contributions made to housing cooperatives for tourist or short-term use.

- The application is conditional upon the **availability of the certification issued by the cooperative** that proves compliance with the above requirements.
- **Contributions must be maintained for a minimum period of 5 years** counting from the date of the contribution, a period in which the first 2 requirements must also be met.

Loss of the right to deductions made

Failure to comply with the above requirements within the five-year period will result in the loss of the tax benefit; In this case, the taxpayer will have to include in the tax return for the year in which the non-compliance occurred the part of the tax that has not been paid as a result of the deduction made, plus the corresponding late payment interest.

The tax benefit is not lost if the taxpayer leaves the cooperative and reinvests the contribution in another cooperative that meets the requirements set out in this article. Nor does it occur if, according to the cooperative's statutes, the taxpayer transfers the contribution to the share capital.

Outstanding balances to be applied

If the taxpayer does not have sufficient regional tax liability to apply the full amount of the deduction generated in each period, **The amount not deducted may be offset in future tax years.**

The deduction for investment in agricultural and housing cooperative societies should be applied **once practiced** the regional part of the state deductions and the rest of the regional deductions for the year.

Note: Once the information necessary for its calculation has been entered by the taxpayers entitled to the deduction, it will be automatically transferred to the section "Additional information to the regional deduction of Catalonia for investment in agricultural and housing cooperative societies" of Annex B.14 of the declaration.

Regional section of the deduction for investment in habitual residence

Regulations: Art. 613-1 Legislative Decree 1/2024, of March 12, approving the sixth book of the Tax Code of Catalonia, which includes the consolidated text of the legal provisions in force in Catalonia regarding transferred taxes.

For taxpayers to whom the transitional regime for the deduction for investment in main residence regulated by the eighteenth transitional provision of the Law applies IRPFABBRThe percentages of deduction for investment in main residence in the regional section are as follows:

- **7.5 percent** , in general.
- **15 percent**, if it concerns the adaptation works of the habitual residence of persons with disabilities referred to in number 4 of article 68.1 of the Law of IRPFABBR in the wording in force as of December 31, 2012.

For taxpayers who acquired their primary residence before 30 July 2011 or who paid amounts for the construction of their primary residence before this date (not including the renovation or extension of their primary residence) and are entitled to the deduction for investment in housing, a percentage increase of is applied when they find themselves in any of the following situations:

- a. Be **32 years old or younger** on the tax due date (normally, December 31).
- b. Having been **unemployed for 183 days or more** during the year.
- c. Have a degree of **disability equal to or greater than 65%** .
- d. Be part of a **family unit that includes at least one** child on the tax accrual date.

To be able to enjoy the percentage of **9 percent** for deduction, it is necessary that the **sum of the general taxable base and savings less the personal and family allowance**, in the statement of IRPFABBR of the taxpayer corresponding to the year in which the deduction is

applied, does not exceed **30,000 euros**.

In the case of joint taxation, this limit is calculated individually for each of the taxpayers who are entitled to the deduction for having made investments in their habitual residence during the year.

Autonomous Community of Extremadura

Taxpayers who in 2025 had their habitual residence in the territory of the Autonomous Community of Extremadura may apply the following regional deductions:

For dependent work

Regulations: Art. 2 Text Consolidated legal provisions of the Autonomous Community of Extremadura on taxes transferred by the State, approved by Legislative Decree 1/2018, of April 10

Amount and requirements for applying the deduction

- **75 euros** for each taxpayer who meets the following requirements:
 - **who receives income from work** whose total amount **does not exceed the sum of 12,000 euros per year** , and
 - **that the sum of the remainder** of the net income, capital gains and losses and income imputations **does not exceed 300 euros** .
- In joint declaration the deduction will be applicable for each taxpayer who receives income from dependent work and individually meets the required requirements.

Incompatibility

This deduction results **incompatible** for the taxpayer in a widowed state with the application of the regional deduction "For widowed taxpayers".

Clarifications :

- If the taxpayer is entitled to both deductions, he/she may for the one with the highest amount.
- This incompatibility refers to a **same person** In joint taxation, the widow's deduction of the declarant may be combined with the deduction for employment income of one of the children belonging to the family unit.

For multiple births

Regulations: Articles 3 and 12 bis Text Consolidated legal provisions of the Autonomous Community of Extremadura on taxes transferred by the State, approved by Legislative Decree 1/2018, of April 10

Amount of deduction

300 euros for each child born in the tax period, provided that the child lives with the parent on the tax accrual date (normally, December 31) and it involves multiple births.

Requirements and other conditions for the application of this deduction

- The application of the deduction is conditional on the **sum of the general and savings tax bases** , boxes **[0435]** and **[0460]** of the declaration, **not exceeding** the following amounts:

a. In general:

- **19,000 euros** in individual taxation.
- **24,000 euros** in joint taxation.

b. In the event that taxpayer habitually resides in municipalities and smaller local entities with a population of less than 3,000 inhabitants:

- **28,000 euros** in individual taxation.
- **45,000 euros** in joint taxation.

In the case of marriage, this limit of 45,000 euros will apply provided that at least one of the spouses had his or her habitual residence during the tax period in one of the municipalities or minor local entities with a population of less than 3,000 inhabitants.

The habitual residence will be determined based on the criteria defined in Article 9 of the Law of IRPFABBR but limited to the scope of the municipality or smaller local entity.

You can consult the municipalities and smaller local entities with a population of less than 3,000 inhabitants in the links indicated at the end of this deduction.

Note: in this case *b.* **There will be no limit on bases** for taxpayers who:

- **are part of a family that is legally considered large family** , or

The conditions necessary for consideration as a large family and its classification by categories will be determined in accordance with the provisions of Law 40/2003, of November 18, on the Protection of Large Families (BOE of November 19).

- **are legally separated ascendants, or without a marital bond, with two children not entitled to receive alimony payments and for whom they are entitled to the full minimum allowance for descendants provided for in the regulations of IRPFABBR.**

- When children born **live with both parents, the amount of the deduction will be prorated equally** in the declaration of each of them if they opt for individual taxation.

[Municipalities with fewer than 3,000 inhabitants \(104 KB - pdf \)](#)

[Minor local entities \(434 KB - pdf \)](#)

For fostering minors

Regulations: Art. 4 Text Consolidated legal provisions of the Autonomous Community of Extremadura regarding taxes ceded by the State, approved by Legislative Decree 1/2018, of April 10

Amount of deduction

- **250 euros for each minor in a temporary, permanent or emergency foster care regime** provided that the taxpayer **lives with the minor for a period equal to or greater than 183 days** during the tax period.
- **125 euros for each minor in foster care** , under the terms discussed above, **if the period of cohabitation during the tax period was less than 183 days and more than 90 days** .

Requirements for applying the deduction

- **In the case of foster care of minors by marriage, the amount of the deduction will be prorated equally** in the declaration of each of the spouses if they file taxes individually.
- If the **foster care is carried out by de facto couples** , in accordance with article 8 of Law 5/2003, of March 20, on De Facto Couples of the Autonomous Community of Extremadura, **the deduction will be prorated equally** in the declaration of each of its members.

Note: *In the cases of simple, permanent and pre-adoption foster care referred to in article 6 of the Revised Text of the legal provisions of the Autonomous Community of Extremadura on taxes ceded by the State, approved by Legislative Decree 1/2013, of May 21, which remain in force as of May 24, 2018, there will be a right to the corresponding deduction, in the terms established by the aforementioned article.*

*For these purposes, remember that the aforementioned article 6 of Legislative Decree 1/2013 allowed a deduction of 250 euros for each minor in a simple, permanent or pre-adoptive , **administrative or judicial foster care regime**, provided that they live with the minor for 183 days or more during the tax period and 125 euros if the time of cohabitation during the tax period was less than 183 days and more than 90 days.*

See in this regard the Sole Additional Provision of Legislative Decree 1/2018, of April 10, approving the consolidated text of the legal provisions of the Autonomous Community of Extremadura regarding taxes transferred by the State.

For the care of family members with disabilities

Regulations: Articles 5, 12 bis and 13 Text Consolidated of the legal provisions of the Autonomous Community of Extremadura regarding taxes ceded by the State, approved by Legislative Decree 1/2018, of April 10

Amount of deduction

For each ascendant or descendant with a degree of disability equal to or greater than 65 percent or or who is judicially incapacitated or the taxpayer's representative guardianship has been established:

***Note:** Please note that, as of the entry into force of Law 8/2021, reforming civil and procedural legislation to support persons with disabilities in the exercise of their legal capacity, judicial incapacitation disappears and guardianship is limited to unemancipated minors in a situation of abandonment or not subject to parental authority, being abolished for emancipated minors and for adults, for whom it establishes representative guardianship and other support measures in the exercise of their legal capacity.*

Guardians of persons with disabilities appointed under the previous legislation shall be subject to the rules established for representative guardians.

The aforementioned law also provides for the review, within a maximum period of three years, of the measures established prior to its entry into force.

- **150 euros** , in general.

The degree of disability or incapacity will be recognized or declared by the competent administrative or judicial body, in accordance with the applicable regulations.

Regarding the method of proving disability, see Article 72 of the Regulations of IRPFABBR.

Regarding incapacity, as of the entry into force of Law 8/2021, judicial incapacity will disappear and be replaced by a court ruling determining the acts for which the person with a disability requires support to exercise their legal capacity.

- **220 euros** if the disabled ascendant or descendant has been assessed by social services and **has been recognized as having the right to dependency assistance** , but as of December 31, has not yet effectively received it.

Requirements and other conditions for the application of the deduction

- **That the disabled ascendant or descendant lives** uninterruptedly with the taxpayer for at least half of the tax period.
- **That effective cohabitation is accredited** by the basic Social Services or by any other competent public body.
- **That the general income and savings of the disabled ascendant or descendant are not greater than twice the public indicator of income for multiple purposes (IPREM)**, including exempt income, nor is there a legal obligation to file a return for the Wealth Tax. For the year 2025, this amount amounts to 16,800 euros (8,400 x 2).
- **That the sum of the general and savings tax bases** , boxes **[0435]** and **[0460]** of the declaration, **does not exceed** the following amounts:

a. **In general:**

- **19,000 euros** in individual taxation.
- **24,000 euros** in joint taxation.

b. In the event that taxpayer **habitually resides in municipalities and smaller local entities with a population of less than 3,000 inhabitants:**

- **28,000 euros** in individual taxation.
- **45,000 euros** in joint taxation.

In the case of marriage, this limit of 45,000 euros will apply provided that at least one of the spouses had his or her habitual residence during the tax period in one of the municipalities or minor local entities with a population of less than 3,000 inhabitants.

The habitual residence will be determined based on the criteria defined in Article 9 of the Law of IRPFABBR but limited to the scope of the municipality or smaller local entity.

You can consult the municipalities and smaller local entities with a population of less than 3,000 inhabitants in the links indicated at the end of this deduction.

Note: in this case b. **There will be no limit on bases** for taxpayers who:

- **are part of a family that is legally considered large family** , or

The conditions necessary for consideration as a large family and its classification by categories will be determined in accordance with the provisions of Law 40/2003, of November 18, on the Protection of Large Families (BOE of November 19).

- **are legally separated ascendants, or without a marital bond, with two children not entitled to receive alimony payments and for whom they are entitled to the full minimum allowance for descendants provided for in the regulations of IRPFABBR.**

- When two or more taxpayers **with the same degree of kinship** are entitled to apply this deduction in respect of the same person, **its amount will be prorated between them in equal parts** .

When taxpayers **have different degrees of kinship** with respect to the disabled person, **the deduction will correspond to the closest degree**.

Note: *there is more than one taxpayer living with the disabled person and if only one of them meets the income limit requirement, he/she may apply full deduction.*

[Municipalities with fewer than 3,000 inhabitants \(104 KB - pdf \)](#)

[Minor local entities \(434 KB - pdf \)](#)

For caring for children up to and including the age of 14

Regulations: Articles 6 and 12 bis Text Consolidated legal provisions of the Autonomous Community of Extremadura on taxes transferred by the State, approved by Legislative Decree 1/2018, of April 10

Amount and maximum limit of the deduction

- **10% of the amounts paid** in the tax period for the care of minor children up to 14 years of age when the following circumstances occur:
 1. That the taxpayer has to leave his/her minor children up to 14 years of age inclusive in the care of other persons or entities **for work reasons, whether self-employed or employed by others** .
 2. **That the care of minors up to 14 years of age is carried out :**
 - a. By a household employee or
 - b. In nurseries, leisure centres, urban camps, sports centres, play centres or similar, **authorised** by the competent regional or local administration.
- **The maximum limit** of this deduction is **400 euros per year per family unit**.

For the purposes of applying the deduction, the family unit is not that defined in Article 82 of the Law of IRPFABBR but the **cohabitation unit** (marriages, civil partnerships, registered or not) taking into account the proration criteria indicated in the following requirements section.

Requirements and other conditions for the application of the deduction

- That on the date of accrual of tax **the children are 14 years of age or younger** .

- That **both parents** carry out an activity on **their own or third party** behalf for which **they are registered** in the corresponding Social Security or mutual fund scheme.

Clarifications :

- It is necessary that the activity carried out be remunerated.
- The deduction may be applied to amounts paid when both parents carry out self-employed or employed activities simultaneously, whether for all or part of the year.
- In the case of self-employed activities, it is accepted that the economic activity is carried out through an entity under an income attribution regime.

- That, in the event that the deduction is applicable for expenses of a household employee, **this is registered in the corresponding Social Security regime** .
- In the event that the deduction is applicable for expenses in nurseries, leisure centres, urban camps, sports centres, play centres or similar, **the corresponding invoice is available** .

The total amount of the sums paid will be attributed in full to the parent who appears as the holder of the invoice, except in the case of a marriage under a community property regime in which the amount paid will be distributed between the spouses in equal parts, regardless of which of them appears as the holder of the invoice.

- That one has the right to apply the minimum allowance for dependents regulated in article 58 of the Law of IRPFABBR **for each of the children for whom the regional tax deduction will be applied**.
- **That the sum of the general and savings tax bases** (boxes **[0435]** and **[0460]** of the declaration) **is not greater** than the following amounts:
 - **28,000 euros** in individual taxation.
 - **45,000 euros** in joint taxation.

Note: *this requirement will not be observed when the taxpayer habitually resides in a municipality or minor local entity in Extremadura with a population of less than 3,000 inhabitants and*

- *is part of a family that is legally considered large family , or*

The conditions necessary for consideration as a large family and its classification by categories will be determined in accordance with the provisions of Law 40/2003, of November 18, on the Protection of Large Families (BOE of November 19).

- *is a legally separated ascendant, or without a marital bond, with two children not entitled to receive alimony payments and for whom he is entitled to the full minimum allowance for descendants provided for in the regulations of IRPFABBR.*

You can consult the municipalities and smaller local entities with a population of less than 3,000 inhabitants in the links indicated at the end of this deduction.

- When **more than one taxpayer** is entitled to apply that deduction with respect to the same descendants, its amount will be **prorated** among them.

Clarifications :

- The deduction may only be allocated to the same child when both parents cover the expenses and are entitled to it by meeting all the required requirements.
- For the purposes of applying the deduction, family unit **is understood to be the cohabitation unit** . Therefore, in the case of married couples, de facto couples, whether registered or not, the limit of 400 euros is applied to the sum of the deduction applicable to all family members, prorating its amount based on the amounts paid by each of the parents.
- When one of the parents dies during the year (having lived with the family until the date of death), the proration will also be carried out. Likewise, in the case of separated or divorced parents who have joint custody of their children, if both parents pay the expense, the maximum limit is also prorated.

Example

Marriage formed by Mr. ART and Mrs. BSS with only one child of Mr. ART, for whom he is entitled to 100% of the minimum for descendants, and another common child.

Mr ART's spouse has paid 1,600 euros in expenses for his son. For their common child, both spouses have paid 3,600 euros.

We would like to know what the deduction amount would be applicable to each of the spouses.

Solution

Previous note: This is a single family unit, in which Mr. ART is entitled to 100% of the minimum for descendants of his son, and with respect to the common unit, Mr. ART and Mrs. BSS are entitled to half.

Don ART $(160 + 180) = 340$ euros

- For one's own son: $10\% \text{ of } 1,600 = 160$
- For the common son: $10\% \text{ s}/(3,600 \div 2) = 180$

Mrs. BSS: For the common son: $10\% \text{ s}/(3,600 \div 2) = 180$

Total $(160 + 180 + 180) = 520$

Maximum limit: 400

Apportionment

- Deduction of Mr. ART: $(400 \times 340) \div 520 = 261.54$
- Deduction from Mrs. BSS: $(400 \times 180) \div 520 = 138.46$

Total deduction applied $(261.54 + 138.46) = 400$

[Municipalities with fewer than 3,000 inhabitants \(104 KB - pdf \)](#)

[Minor local entities \(434 KB - pdf \)](#)

For widowed taxpayers

Regulations: Articles 7 and 12 bis Revised Text of the legal provisions of the Autonomous Community of Extremadura on taxes transferred by the State, approved by Legislative Decree 1/2018, of April 10

Amount of deduction

- **100 euros, as a general rule** , for widowed taxpayers.
- **200 euros, if the widowed taxpayer has one or more dependent children** that, in accordance with Article 58 of the Law IRPFABBR, are counted for the purpose of applying the minimum for descendants.

The 200 euro deduction may be applied provided that one of the descendants is entitled to apply the minimum for descendants and does not receive any type of income.

Requirements for applying the deduction

- **That the sum of the general and savings tax bases** , boxes **[0435]** and **[0460]** of the declaration, **does not exceed** the following amounts:

a. In general:

- **19,000 euros** in individual taxation.
- **24,000 euros** in joint taxation.

b. In the event that taxpayer habitually resides in municipalities and smaller local entities with a population of less than 3,000 inhabitants:

- **28,000 euros** in individual taxation.
- **45,000 euros** in joint taxation.

- The habitual residence will be determined based on the criteria defined in Article 9 of the Law of IRPFABBR but limited to the scope of the municipality or smaller local entity.

You can consult the municipalities and smaller local entities with a population of less than 3,000 inhabitants in the links indicated at the end of this deduction.

Note: in this case b. **There will be no limit on bases** for taxpayers who:

- **are part of a family that is legally considered large family** , or

The conditions necessary for consideration as a large family and its classification by categories will be determined in accordance with the provisions of Law 40/2003, of November 18, on the Protection of Large Families (BOE of November 19).

- are legally separated ascendants, or without a marital bond, with two children not entitled to receive alimony payments and for whom they are entitled to the full minimum allowance for descendants provided for in the regulations of IRPFABBR.

- **Taxpayers who have been convicted, by final judgment, of crimes of gender violence against the deceased spouse will not be entitled to apply this deduction.**

Incompatibility

This deduction is **incompatible** for the widowed taxpayer with the application of the regional deduction "For dependent work".

Clarifications :

- If the taxpayer is entitled to both deductions, he/she may for the one with the highest amount.
- This incompatibility refers to the same person , and in joint taxation, this widowhood deduction of the declarant may be combined with the deduction for employment income of any of the children belonging to the family unit.

[Municipalities with fewer than 3,000 inhabitants \(104 KB - pdf \)](#)

[Minor local entities \(434 KB - pdf \)](#)

For acquisition or rehabilitation of habitual residence for young people and for victims of terrorism

Regulations: Articles 8, 12, 12 bis and 13 Text Consolidated text of the legal provisions of the Autonomous Community of Extremadura regarding taxes ceded by the State, approved by Legislative Decree 1/2018, of April 10

Amount of deduction

A. For young:

- **3% of the amounts paid** during the tax period, excluding interest, **for the acquisition or rehabilitation by young people of a new home** located in the territory of the Autonomous Community of Extremadura that constitutes or will constitute their first habitual residence.

- **5%** in the case of acquisition or rehabilitation by young people of their habitual residence in any of the **municipalities or smaller local entities of Extremadura with a population of less than 3,000 inhabitants** , provided that the acquisition or rehabilitation has been carried out **after January 1, 2015** .

B. For victims of terrorism:

This deduction may also be applied by **people of any age are victims of terrorism or, failing that, and in this order, the spouse or common-law partner or children who have been living with them** .

Note: This deduction **may not be duplicated** in cases where persons who are considered **victims of terrorism are also considered young people** (under 36 years of age).

Maximum deduction base

The maximum base of the the deduction will be **9,040 euros**, annual amount established as the limit for the deduction for main residence contemplated by the state regulations of IRPFABBR in the wording in force as of December 31, 2012.

Precision: The concepts established in the state regulations will form part of the deduction base. IRPFABBR, **with the exception of interest paid**.

Requirements and other conditions for applying the deduction

The application of the deduction is **subject to compliance with the same requirements and conditions required in relation to the general deduction for the acquisition or renovation of the habitual residence**, deduction base and maximum limit set by the state regulations in their wording in force on 31 December 2012, including that relating to the verification of the taxpayer's financial situation **and, in addition, the following** :

- **It must be a new home** .

A new home is considered to be one whose acquisition represents the first transfer of the same after the declaration of new construction, provided that 3 years have not passed since this.

- The new home must be covered by the public protection modalities contemplated in article 23 of Law 3/2001, of April 26, on the Quality, Promotion and Access to Housing in Extremadura, referring to officially protected housing promoted publicly **privately** Public Promotion housing. **This requirement will not be enforceable when the applicable deduction percentage is 5 percent** .

Note:

*Law 3/2001, of April 26, on the Quality, Promotion and Access to Housing in Extremadura, referring to officially protected housing promoted publicly or privately and Public Promotion housing **was repealed**, with effect from May 7, 2019, by the sole repealing provision of Law 11/2019, of April 11, on the promotion and access to housing in Extremadura (DOE 04-17-2019 - BOE 05-15-2019).*

*According to article 27.2 of the aforementioned Law 11/2019, of April 11, they are **publicly promoted protected housing**:*

- Housing that is promoted, without profit motive, by the Public Administration or any of its dependent public agencies or companies, to satisfy the housing needs of the population sectors determined by regulation.*
- Those homes whose ownership or usufruct is acquired, without profit motive and for the same purpose, by the Public Administration or its dependent agencies, entities, companies and corporations.*

In the event that the usufruct is extinguished, the publicly promoted protected housing will lose its status as such.

- The purchasers **must be young people with habitual residence in Extremadura** , whose age, on the date of accrual of the tax (normally, December 31) is **less than 36 years** .

The age requirement will not apply to those who have the status of victims of terrorism or, failing that and in this order, their spouse or common-law partner or children who were living with them.

- This must be your **first home** .
- **The sum of the general and savings tax base** , boxes **[0435]** and **[0460]** of the declaration, **must not exceed** the following amounts:

a. In general:

- **19,000 euros** in individual taxation.
- **24,000 euros** in joint taxation.

b. In the event that taxpayer habitually resides in municipalities and smaller local entities with a population of less than 3,000 inhabitants:

- **28,000 euros** in individual taxation.
- **45,000 euros** in joint taxation.

In the case of marriage, this limit of 45,000 euros will apply provided that at least one of the spouses had his or her habitual residence during the tax period in one of the municipalities or minor local entities with a population of less than 3,000 inhabitants.

You can consult the municipalities and smaller local entities with a population of less than 3,000 inhabitants in the links indicated at the end of this deduction.

Note: in this case b. **There will be no limit on bases for taxpayers who:**

- **are part of a family that is legally considered large family , or**

The conditions necessary for consideration as a large family and its classification by categories will be determined in accordance with the provisions of Law 40/2003, of November 18, on the Protection of Large Families (BOE of November 19).

- **are legally separated ascendants, or without a marital bond, with two children not entitled to receive alimony payments and for whom they are entitled to the full minimum allowance for descendants provided for in the regulations of IRPFABBR.**

Compatibility and incompatibility

- The present deduction results **compatible** with the application of the regional deduction "For interest on external financing for investment in primary residence for young people" without, as a consequence, the net tax liability becoming negative.
- The deduction is also **incompatible**, for a **same taxpayer**, with the application of the regional deduction "For acquisition or rehabilitation of the main residence in rural areas".

[Municipalities with fewer than 3,000 inhabitants \(104 KB - pdf \)](#)

[Minor local entities \(434 KB - pdf \)](#)

For renting a habitual residence

Regulations: Articles 9, 12 bis and 13 Text Consolidated of the legal provisions of the Autonomous Community of Extremadura regarding taxes ceded by the State, approved by Legislative Decree 1/2018, of April 10

Amounts and maximum limits of deductions

- **30% of the amounts paid** by the taxpayer in the tax period for **rent of his/her habitual residence** , with the **limit of 1,000 euros per year** .
- **30% of the amounts paid** by the taxpayer in the tax period in the case of **renting a habitual residence in a rural area**, with the **limit of 1,500 euros per year**.

Rural housing will be considered as housing located in municipalities and smaller local entities in Extremadura with a population of less than 3,000 inhabitants.

Requirements and other conditions for the application of the deduction

- That taxpayer **meets any of the following circumstances** :

- a. That on the date of accrual of tax **you are less than 36 years old** . In the case of joint taxation, the age requirement must be met by at least one of the spouses, or, where applicable, the father or mother.
- b. That he/she is part of a **family that is legally considered a large family or is a legally separated ascendant, or without a marital bond, with two children without the right to receive annual alimony and for whom he/she has the right to the entire minimum for descendants**.
- c. That he/she suffers from a **disability** with a **recognized degree equal to or greater than 65%** .

The degree of disability will be determined by applying the scale referred to in article 354 of the consolidated text of the General Social Security Law, approved by Royal Legislative Decree 8/2015, of October 30 (BOE of October 31).

- d. That, whatever the degree of disability, whether **is judicially incapacitated or the representative guardianship of the taxpayer** has been established.

Note: Please note that, as of the entry into force of Law 8/2021, reforming civil and procedural legislation to support persons with disabilities in the exercise of their legal capacity, judicial incapacitation disappears and guardianship is limited to unemancipated minors in a situation of abandonment or not subject to parental authority, being abolished for emancipated minors and for adults, for whom it establishes representative guardianship and other support measures in the exercise of their legal capacity.

Guardians of persons with disabilities appointed under the previous legislation shall be subject to the rules established for representative guardians.

The aforementioned law also provides for the review, within a maximum period of three years, of the measures established prior to its entry into force.

- That it is the **lease of the habitual residence of the taxpayer** , effectively occupied by him and located within the territory of the Autonomous Community of Extremadura.
- That the **Tax on Property Transfers and Documented Legal Acts has been paid for the lease and, where applicable, for its extensions or, where applicable, the exemption from said tax is justified** .

Accuracy : The exemption provision added in Article 45.1.B) of the consolidated text of the Law on Property Transfer Tax and Documented Legal Acts "for housing leases for stable and permanent use referred to in Article 2 of Law 29/1994, of November 24, on Urban Leases", by Article 5 of Royal Decree-Law 7/2019, of March 1, on urgent measures regarding housing and rental, must be taken into account (BOE March 5).

The exemption exempts the taxpayer from compliance with the main tax obligation of payment, but not from the formal tax obligation of submitting the corresponding self-assessment without debt to pay.

- That taxpayer **is not entitled** during the same tax period to **any deduction for investment in primary residence** .
- That neither the taxpayer nor any of the members of his/her family unit **are the owners of full ownership or a real right of use or enjoyment of another home located less than 75 kilometers from the rented home** .

Clarifications:

- The concept of family unit that must be used is the one defined in article 82 of the Law of IRPFABBR.
- If the taxpayer and/or any member of their household owns a full ownership or usufruct of another property located less than 75 kilometers from the rented property, the deduction cannot be applied.
- That the **sum of the general and savings tax bases** (boxes **[0435]** and **[0460]** of the declaration) **is not greater** than the following amounts:
 - **28,000 euros** in individual taxation.
 - **45,000 euros** in joint taxation.

Note: *this requirement of bases will not be observed when the taxpayer habitually resides in a municipality or minor local entity of Extremadura with a population of less than 3,000 inhabitants and*

- is part of a family that is legally considered large family , or

The conditions necessary for consideration as a large family and its classification by categories will be determined in accordance with the provisions of Law 40/2003, of November 18, on the Protection of Large Families (BOE of November 19).

- is a legally separated ascendant, or without a marital bond, with two children not entitled to receive alimony payments and for whom he is entitled to the full minimum allowance for descendants provided for in the regulations of IRPFABBR.

You can consult the municipalities and smaller local entities with a population of less than 3,000 inhabitants in the links indicated at the end of this deduction.

- **When two or more taxpayers have the right** to apply this deduction in respect of the same assets for the same tax period, **its amount will be prorated between them in equal parts** .

Clarifications:

- The apportionment of the deduction refers only to its **maximum limit** .
- In the case of marriage, regardless of the matrimonial property regime, only the spouse or spouses listed as tenants in the contract **are entitled to deduction** . See in this regard the Supreme Court Judgment No. 220/2009, of April 3 (Civil Division), issued in cassation appeal number 1200/2004 (ROJ : STS 2464/2009).

- If only part of the amounts paid in the year for the rental of a primary residence is rented in a rural area, the applicable deduction for each type of rental may not exceed 1,500 euros combined, given that it is a single deduction with increased limits for rentals in a rural area.

Note: Once the information necessary for its calculation has been entered by the taxpayers entitled to the deduction, it will be automatically transferred to the section "Additional information on the regional deduction for rental of Andalusia, Principality of Asturias, Balearic Islands, Canary Islands, Cantabria, Castilla-La Mancha, Castilla y León, Catalonia, Extremadura, Galicia, Madrid, Region of Murcia, La Rioja and Valencian Community" of Annex B.11 of the declaration.

[Municipalities with fewer than 3,000 inhabitants \(104 KB - pdf \)](#)

[Minor local entities \(434 KB - pdf \)](#)

For landlords of empty homes

Regulations: Art. 9 bis Consolidated Text of the legal provisions of the Autonomous Community of Extremadura regarding taxes ceded by the State, approved by Legislative Decree 1/2018, of April 10

Amount and maximum limit of the deduction

- **100 percent of the reduced net return** obtained by the **lease** of homes that have been in **disuse**.
- **Maximum limit** of the deduction: **1,200 euros per taxpayer** .

Requirements for applying the deduction

- That the **rented housing** is located in **Extremadura**.
- That it has been **empty** and **unused** for at least one year before the formalization of the contract and is intended to be the **habitual residence** of the tenant.
 - The minimum period of one year in which the property must be empty will be calculated from date to date, without prejudice to the fact that during part of the previous tax period the property may not have been considered an empty dwelling.

For these purposes, it will be understood that the dwelling has been **empty** and in **disuse** when it has generated imputed real estate income under the terms established in Article 85 of the Law of IRPFABBR.

The concept of **main residence** It will comply with the provisions of the twenty-third Additional Provision of the aforementioned Law of IRPFABBR.

- In the event that the final duration of the lease was **lower** to 3 years, except for the specified exceptions, among which **No** This does not include withdrawal by the lessee nor the grounds for termination of the contract by the lessor provided for in the LAU (failure to pay rent, failure to pay the deposit, etc), **It would**

not be considered a primary residence. Therefore, the right to the deduction would be lost, and the amounts already deducted would have to be reimbursed, if applicable, under the terms indicated in the paragraphs below.

- That the **duration of the lease** is equal to or greater than **three years** .

Clarifications :

- This requirement is deemed to have been fulfilled the initial duration established in the lease contract was for a period less than the minimum duration of three years (or no duration was stipulated, or it was indeterminate) and with the system of mandatory annual extensions the minimum duration of three years is reached.

- **Requirement** is not deemed to have been met if the rental contract does not meet the minimum duration provided for in the regulation, but the same dwelling is put into a situation of expected rental and is again the subject of a new residential lease contract after the end of the previous contract, such that the sum of the duration periods of both lease contracts is at least three years.

However, if the lease agreement was formalized for a duration of three or more years and the tenant subsequently dies before the end of that period or any of the circumstances provided for in the IRPF regulations occur that do not determine the loss of the status of habitual residence, the above requirement will not be considered unfulfilled.

- That **No** to have the **property** or the **usufruct** about **more than three homes** excluding parking spaces and storage rooms, regardless of the percentage of ownership.

Clarifications :

- For the purposes of the limit on the maximum number of dwellings **It doesn't matter where they are located**.

- In **joint taxation** The calculation of the maximum number of dwellings must be done per taxpayer.

- That the landlords **declare** in it IRPFABBR he **performance** derived from the lease as **returns on real estate capital**.

The amount of the deduction will be calculated on the **reduced net income** obtained from the lease and declared by the taxpayer in his self-assessment, **not being applicable** if a data verification, limited verification or inspection procedure is initiated that has the objective of verifying the income from real estate capital or the deduction that **ends with its regularization**.

In the case of the rental of a dwelling, parking space and storage room, acquired jointly, the deduction should be applied to the entire reduced net income obtained, without excluding from the deduction base the proportional part of the reduced net income that corresponds to the parking space and the storage room.

Important : *The requirements indicated must be met at the time of entering into the lease agreement, and the deduction will be applicable as long as they continue to be met.*

Loss of the right to deductions made

In case of **breach** of the **requirements** Once established, the taxpayer must proceed to regularize the deductions previously made in accordance with the terms established in the current regulations of IRPFABBR.

Important: *Once the information necessary for the calculation has been entered by the taxpayers entitled to the deduction, it will be automatically transferred to the section "Additional information to the regional deduction of the Canary Islands for putting homes on the rental market for regular homes, of Cantabria for the rental of empty homes, of Extremadura for landlords of empty homes, of Galicia for the rental of empty homes and of Madrid for the rental of empty homes" of Annex B.13 of the declaration.*

For investments in the rehabilitation of housing in rural areas to be used for rental purposes

Regulations: Art. 9 ter Consolidated Text of the legal provisions of the Autonomous Community of Extremadura regarding taxes ceded by the State, approved by Legislative Decree 1/2018, of April 10

Amount of the deduction:

15% of the amounts invested during the tax period in **rehabilitation works** of **homes in rural areas** to be used for **rental** .

They will be considered **rehabilitation works** those that comply with the provisions of article 20.One.22 of the Law of IVAABBR.

Base of the deduction and maximum base

- The **base** This deduction will consist of the **amounts paid for the rehabilitation of the house** and, in the case of external financing, the amortization, the interest, the cost of the instruments for hedging the risk of variable interest rates of mortgage loans regulated in article nineteen of Law 36/2003, of November 11, on Economic Reform Measures, and other expenses derived therefrom. In the event of application of the aforementioned hedging instruments, the interest paid by the taxpayer will be reduced by the amounts obtained from the application of the aforementioned instrument.
- The **maximum total base** of the deduction, **per taxpayer and rehabilitated housing**, will be of **180,000 euros** or the **cost of home rehabilitation** which gives rise to the deduction, if this were less.
- The **maximum base applicable in each fiscal year** will be **9,040 euros per declaration**.

Important : in the event that the right to receive any payment had been recognized **grant** either **public aid** related to rehabilitation, its amount **It will not form part of the deduction base**.

The following subtraction will be performed:

- he **total** of the grant or aid, of the **total investment**, to calculate the **maximum total deduction base** and to the result, where applicable, apply the limit of 180,000 euros;

- he **amount** of the grant or aid **perceived in the exercise**, of the **investment made in the year**, to determine the **maximum base applicable in the exercise** and to the result, if applicable, apply the limit of 9,040 euros.

If the grant is received in a single payment, its amount will be prorated over the years in which the rehabilitation takes place.

Requirements for applying the deduction

- That **They should not engage in real estate development or housing rentals**. in the terms of **Article 27** of the Law of IRPFABBR The rehabilitation or rental of the property is the object of its activity.
- That the home is **located** in one of the **municipalities and minor local entities** in which the legal population as of December 31 of the accrual year is less than 3,000 inhabitants, as well as in **differentiated population centers** that are part of the Census approved by the Autonomous Community of Extremadura for the purposes of tax benefits.

Can **consult** the **municipalities and smaller local entities** with a population of less than 3,000 inhabitants and the **distinct population centers** that are none of the above and that belong to a municipality of more than 3,000 inhabitants and its scattered settlements in the links indicated at the end of this section.

- That the property is **intended** to be the **habitual residence of the tenant** .

The concept of habitual residence will be adjusted to the provisions of the twenty-third Additional Provision of the Law of IRPFABBR.

- That during the **five years following** the completion of the rehabilitation works **the home is rented to persons other than** the spouse, ascendants, descendants or relatives up to the third degree of kinship of the owner of the home, without prejudice to the provisions of the following point.

The limit must be understood to be established both for relationships of kinship by consanguinity and by affinity.

- If during the five years provided for in the previous point there are periods in which the property is not effectively rented for reasons not attributable to the landlord, but is offered for rent **###** , the deduction provided for in this article will be calculated in proportion to the number of days in the tax period in which the requirements indicated above are met.

It will be understood that the dwelling has been **offered for rent** provided that, during said period, it has been unoccupied and available for rent, has been advertised for rent as a habitual residence on one or more internet real estate portals or in one or more real estate

agencies, being able to prove both the advertisement and the conditions in which it was offered, at the request of the Tax Administration, and without the price or annual rent offered being able to exceed 30 percent of the average income of households in the municipality in which it is located according to the latest data published by the INE on the accrual date.

Other conditions for the application of the deduction

When **two or more taxpayers are entitled to the application** from this deduction regarding a **same house** and for a **same tax period**, **the cost of rehabilitation will be prorated** among them according to the percentage of ownership, unless a different distribution of said cost is proven.

Loss of the right to deductions made

In the event of non-compliance with the established requirements, the taxpayer must proceed to regularize the deductions previously made in accordance with the terms established in the current regulations of IRPFABBR.

[Municipalities with fewer than 3,000 inhabitants \(104 KB - pdf \)](#)

[Minor local entities \(434 KB - pdf \)](#)

[Census of population centers \(194 KB - pdf \)](#)

For the purchase of school supplies

Regulations: Articles 10 and 12 bis Text Consolidated legal provisions of the Autonomous Community of Extremadura on taxes transferred by the State, approved by Legislative Decree 1/2018, of April 10

Amount of deduction

15 euros for the purchase of school supplies for each child or dependent of the taxpayer.

Requirements for applying the deduction

- The purchase of school supplies should be intended for **children or descendants of compulsory school age for whom the minimum allowance for descendants is granted**regulated in the Law of IRPFABBR.

This requirement will be deemed to have been met when the child or descendant is between 6 and 15 years of age on the date the tax becomes due.

- Only parents or ascendants **who live** with their school-aged children or descendants will be entitled to practice the deduction.
- When a child or descendant **lives with both parents or ascendants**, **the amount of the deduction will be prorated equally** in the declaration of each of them, in the event that they opted for individual taxation.

- That the **sum of the general and savings tax bases** , boxes **[0435]** and **[0460]** of the declaration of the declaration, **does not exceed** the following amounts:

a. **In general:**

- **19,000 euros** in individual taxation.
- **24,000 euros** in joint taxation.

b. In the event that taxpayer **habitually resides in municipalities and smaller local entities with a population of less than 3,000 inhabitants:**

- **28,000 euros** in individual taxation.
- **45,000 euros** in joint taxation.

Clarifications:

- In the case of marriage, this €45,000 limit will apply provided that at least one of the spouses had their habitual residence during the tax period in one of the municipalities or smaller local entities with a population of less than 3,000.
- The habitual residence will be determined based on the criteria defined in Article 9 of the Law of IRPFABBR but limited to the scope of the municipality or smaller local entity.

You can consult the municipalities and smaller local entities with a population of less than 3,000 inhabitants in the links indicated at the end of this deduction.

Note: in this case b. **There will be no limit on bases** for taxpayers who:

- **are part of a family that is legally considered large family , or**

The conditions necessary for consideration as a large family and its classification by categories will be determined in accordance with the provisions of Law 40/2003, of November 18, on the Protection of Large Families (BOE of November 19).

- **are legally separated ascendants, or without a marital bond, with two children not entitled to receive alimony payments and for whom they are entitled to the full amount of minimum per descendants provided for in the regulations of IRPFABBR.**

[Municipalities with fewer than 3,000 inhabitants \(104 KB - pdf \)](#)

[Minor local entities \(434 KB - pdf \)](#)

By investment in the acquisition of shares and participations as a consequence of agreements to establish companies or increase capital in companies

Regulations: Art. 11 Text Consolidated text of the legal provisions of the Autonomous Community of Extremadura regarding taxes ceded by the State, approved by Legislative Decree 1/2018, of April 10

Amount and maximum limit of the deduction

- **20% of the amounts invested** during the year in the acquisition of shares or equity interests as a result of agreements to establish companies or increase capital in entities that are of the nature of **Public Limited Company, Limited Liability Company, Labor Limited Company, Labor Limited Liability Company or Cooperative Society** .
- The **applicable deduction limit** will be **4,000** euros per year.

Requirements and other conditions for the application of the deduction

- That, as a consequence of the **participation acquired by the taxpayer, computed together with the participation held in the same entity by his/her spouse or persons related to the taxpayer by reason of kinship** , in a direct or collateral line, by consanguinity or affinity up to the third degree included, **no more than 40 percent the total share capital of the entity or its voting rights are held** during any day of the calendar year.
- That the acquired shares must be kept in the taxpayer's assets for a minimum period of three years following the incorporation or expansion and the not exercise executive or management functions in the entity.
- That the entity from which the shares or interests are acquired meets the following requirements:
 1. That it has its **registered office and tax domicile in the Autonomous Community of Extremadura** .
 2. That develops a **economic activity** .

For these purposes, it will not be considered that an economic activity is carried out when its main activity is the management of movable or immovable assets, in accordance with the provisions of article 4.Eight.Two.a) of Law 19/1991, of June 6, on the Wealth Tax.

3. That, in the event that the investment made corresponds to the constitution of the entity, from the first fiscal year it has at least one person with a full-time employment contract, or two people with a part-time employment contract provided that the total number of hours in the case of a part-time employment contract is equal to or greater than that established for a person with a full-time employment contract. In any case, workers must be registered with the corresponding Social Security Scheme, and the conditions of the contract must be maintained for at least twenty-four months.
4. That, in the event that the investment made corresponds to a capital increase of the entity, **said entity had been established within the three years prior to the capital increase and the average workforce** of the entity during the two fiscal years following

the increase **increases** with respect to the average workforce it had in the previous twelve months **by at least one person** with the requirements of paragraph 3 above, and **said increase is maintained for at least another twenty-four months** .

To calculate the total average workforce of the entity and its increase, the number of people employed will be taken into account, in accordance with the terms established by labour legislation, taking into account the contracted working day in relation to the full working day.

- The operations in which the deduction is applicable must **formalized in a public deed, in which the identity of the investors and the amount of the respective investment must** specified.

Loss of the right to the deduction made

Failure to comply with the established requirements and conditions will result in the loss of the tax benefit, and the taxpayer must include this in their tax return. IRPFABBR corresponding to the year in which the non-compliance occurred, the part of the tax that was not paid as a result of the deduction made together with the accrued late payment interest.

Important: Once the information necessary for the calculation has been entered by the taxpayers entitled to the deduction, it will be automatically transferred to the section "Additional information on the regional deduction for investment in the acquisition of shares and equity interests in new or recently created entities in Andalusia, Aragon, Principality of Asturias, Balearic Islands, Canary Islands, Cantabria, Castile and León, Castile-La Mancha, Catalonia, Extremadura, Galicia, Madrid, Murcia and Valencian Community" of Annex B.11 of the declaration.

For acquisition or rehabilitation of the habitual residence in rural areas

Regulations: Articles Articles 11 bis and 12 of the Consolidated Text of the legal provisions of the Autonomous Community of Extremadura regarding taxes ceded by the State, approved by Legislative Decree 1/2018, of April 10

Amount of deduction

10 percent of the amounts paid during the tax period for the acquisition or rehabilitation of the home that constitutes or will constitute the habitual residence of the taxpayer, reduced by the amount of the subsidies received from the Regional Government of Extremadura in the form of subsidies for the acquisition or rehabilitation of the home.

Requirements for applying the deduction

- That the dwelling is **located in one of the municipalities and minor local entities of Extremadura in which the legal population on December 31 is less than 3,000 inhabitants.**

You can consult the municipalities and smaller local entities with a population of less than 3,000 inhabitants in the links indicated at the end of this deduction.

- That the acquisition or rehabilitation of the home has occurred after **January 1, 2022.**

Deduction base

- The basis for the deduction will consist of the amounts paid for the acquisition or rehabilitation of the home, including the expenses incurred that have been borne by the acquirer, and reduced by the amount of the subsidies received from the Junta de Extremadura as subsidies for the acquisition or rehabilitation of the home.
- When the acquisition or renovation of the home is carried out with external financing, the deduction base will include amortization, interest, the cost of the instruments to cover the variable interest rate risk of mortgage loans regulated in article nineteen of Law 36/2003, of November 11, on Economic Reform Measures, and other expenses derived from it. In the event of application of the aforementioned hedging instruments, the interest paid by the taxpayer will be reduced by the amounts obtained from the application of the aforementioned instrument.

Maximum deduction base

A. Total maximum base for all years in which the deduction is applied:

It will be the **smallest** of the following amounts:

- **180,000 euros, or**
- **The amount of the acquisition or rehabilitation of the home that gives rise to the deduction, reduced** by the amounts received from the Regional Government of Extremadura in the form of **subsidies for the acquisition or rehabilitation of the home.**

Precision: The total maximum base amount is applied per dwelling, not per taxpayer, so in the case of dwellings acquired by several taxpayers, the amount of 180,000 euros, established to determine the maximum base for the deduction, will be prorated in proportion to the percentage of ownership they have in the dwelling in question.

B. Maximum base in each exercise:

The maximum base to be applied in each fiscal year will be **9,040 euros** , both in individual taxation and in joint taxation.

Other conditions for the application of the deduction

- When a primary residence is acquired **having already enjoyed this same deduction, the total maximum base of the deduction** will be reduced by the amounts invested in the acquisition of the previous residences, as long as they were subject to deduction.
- When, on the occasion of the sale of a habitual residence for which this deduction has been applied, **an exempt capital gain is generated by reinvestment**, the **deduction base** for the acquisition or rehabilitation of the new residence will be reduced by the amount of the capital gain to which the exemption for reinvestment is applied. In this case, no deduction may be made for the acquisition of the new one as long as the amounts invested in it do not exceed both the price of the previous one, to the extent that it has been subject to deduction, and the exempt capital gain from reinvestment.
- In the **cases of marriage annulment, divorce or legal separation** The taxpayer may continue to make this deduction, under the terms provided for in the state regulations of IRPFABBR, for the amounts paid in the tax period for the acquisition of what was, during the validity of the marriage, their habitual residence, provided that it continues to have this condition for the common children and the parent in whose company they remain.

Concepts to take into account for the application of the deduction

- **Main residence**

As a general rule, the taxpayer's habitual residence is considered to be the building that constitutes his or her residence for a continuous period of at least three years. However, the dwelling will be deemed to have had a habitual residence status when, despite the aforementioned period not having elapsed, the taxpayer dies or other circumstances occur that necessarily require a change of address, such as a marriage, marital separation, job transfer, obtaining the first job, or change of employment, or other similar justified circumstances. For the dwelling to constitute the habitual residence of the taxpayer, it must be effectively and permanently inhabited by the taxpayer within a period of twelve months, counting from the date of acquisition or completion of the works. However, it will be understood that the dwelling does not lose its habitual character when the death of the taxpayer occurs or other circumstances occur that necessarily prevent the occupation of the dwelling, in the terms provided for in the previous paragraph. When the exceptions provided for in the two preceding paragraphs apply, the deduction for the acquisition of a home will be applied until the circumstances arise that necessarily require the change of home or prevent its occupation.

- **Acquisition of habitual residence**

The acquisition of a habitual residence shall be understood as the acquisition in the legal sense of the right of ownership or full ownership of the same, even if this is shared, regardless of the legal transaction that originates it.

- **Construction and expansion**

The construction or expansion of a home is considered to be the acquisition of a home, in the following terms:

- a. **Housing extension:** When the habitable surface area is increased by enclosing the uncovered part or by any other means, permanently and at all times of the year.

For the purposes of determining whether the taxpayer is entitled to apply the deduction for the extension of the habitual residence, the acquisition will be deemed to have taken place at the time the certificate of completion of work is obtained.

- b. **Construction:** When the taxpayer directly covers the expenses derived from the execution of the works, or delivers amounts on account to the promoter of those works, provided that they are completed within a period not exceeding four years from the start of the investment.

For the purposes of determining whether the taxpayer is entitled to apply the deduction, in the case of construction, the acquisition of the habitual residence will be deemed to have taken place with the granting of the public deed of completed new construction.

- **Rehabilitation works on the habitual residence**

Rehabilitation works on a habitual residence shall be considered to be those whose main objective is the reconstruction of the residence by consolidating and treating the structures, facades or roofs and other similar works, provided that the overall cost of the rehabilitation operations exceeds 25 percent of the purchase price if this had been carried out during the two years immediately prior to the start of the rehabilitation works or, otherwise, the market value of the residence at the time of said start. For these purposes, the proportional part corresponding to the land will be deducted from the purchase price or market value of the home.

Verification of the financial situation: effective deductible investment base

The application of this deduction will require that the **verified amount of the taxpayer's assets at the end of the tax period exceeds the value shown by its verification at the beginning of the same by at least the amount of the investments made**, without taking into account the interest and other financing costs.

For these purposes, increases or decreases in value experienced during the tax period by assets that at the end of the period continue to form part of the taxpayer's assets will not be computed.

See Chapter 16 of Part 1 of this Manual for verification of financial position.

Incompatibility

This deduction cannot be combined, for the same taxpayer, with the application of the regional deductions "For acquisition or rehabilitation of main residence for young people and for victims of terrorism" and "For interest on external financing for investment in main residence for young people."

[Municipalities with fewer than 3,000 inhabitants \(104 KB - pdf \)](#)

[Minor local entities \(434 KB - pdf \)](#)

For habitually residing in municipalities and smaller local entities of Extremadura with a population of less than 3,000 inhabitants

Regulations: Art. 11 ter Consolidated Text of the legal provisions of the Autonomous Community of Extremadura regarding taxes ceded by the State, approved by Legislative Decree 1/2018, of April 10

Amount of deduction

The **15 percent** of the autonomous community's full quota

Requirements for applying the deduction

- That the taxpayer **resides habitually in one of the municipalities and minor local entities** of Extremadura **in which the population is less than 3,000 inhabitants**.

You can consult the municipalities and smaller local entities with a population of less than 3,000 inhabitants in the links indicated at the end of this deduction.

- **That the sum of the general and savings tax base** , boxes **[0435]** and **[0460]** of the declaration, **must not be greater than:**

- **28,000 euros** in individual taxation.

- **45,000 euros** in joint taxation.

In the case of marriage, this limit of 45,000 euros will apply provided that at least one of the spouses had his or her habitual residence during the tax period in one of the municipalities or minor local entities with a population of less than 3,000 inhabitants.

Particularities in case of joint taxation

In the case of joint taxation, the amount of the deduction will be the amount corresponding to the taxpayer entitled to it, resulting from applying 15% on the **portion of the autonomous integral quota that corresponds to him** , calculated according to the following procedure:

Total regional share in joint taxation x (total taxable base of the taxpayer in individual taxation ÷ Σ total taxable bases in individual taxation of all taxpayers integrated in the family unit)

[Municipalities with fewer than 3,000 inhabitants \(104 KB - pdf \)](#)

[Minor local entities \(434 KB - pdf \)](#)

Due to interests in external financing for investment in habitual housing for young people

Regulations: Articles 11 quarters and 12 Text Consolidated text of the legal provisions of the Autonomous Community of Extremadura regarding taxes ceded by the State, approved by Legislative Decree 1/2018, of April 10

Maximum amount and basis of the deduction

25 percent of the interest paid during the tax period on mortgage loans obtained to finance the acquisition of your habitual residence, with a maximum deduction base of **1,000 euros per year**.

For these purposes, please note that the concept of acquisition will be that established by the state regulations in force as of December 31, 2012, for the deduction for investment in a primary residence.

Requirements for applying the deduction

- That the taxpayer has his **habitual residence in the Autonomous Community of Extremadura**.
- That on the date of accrual of the tax, taxpayer is **under 36 years of age**.
- Whether it is your **first home**.
- **That the sum of the general and savings tax bases, boxes [0435] and [0460] of the declaration, does not exceed** the following amounts:
 - **28,000 euros** in individual taxation, and
 - **45,000 euros** in joint taxation.
- The requirement to verify the taxpayer's financial situation is required in accordance with the state regulations in force as of December 31, 2012.

See Chapter 16 of Part 1 of this Manual for verification of financial position.

Compatibility and incompatibility

- The present deduction results **compatible** with the application of the regional deduction "For the acquisition or rehabilitation of housing for young people and for victims of terrorism" without, as a consequence, the net quota becoming negative.
- The deduction is also **incompatible**, for a **same taxpayer**, with the application of the regional deduction "For acquisition or rehabilitation of the main residence in rural areas".

Through monetary donations to cultural and artistic entities and for sponsoring athletes

Regulations: Art. 11 quinquies Text Consolidated text of the legal provisions of the Autonomous Community of Extremadura regarding taxes ceded by the State, approved by Legislative Decree 1/2018, of April 10

Amount and maximum limit of the deduction

- He **20 percent of the donated amounts** during the tax year by taxpayers with habitual residence in Extremadura to:
 1. **Entities** with tax domicile in Extremadura **that they develop** within the territory of the Autonomous Community **any of the following activities**:
 - a. a. Cinematography, audiovisual arts and multimedia arts.
 - b. The performing arts, music, dance, theatre and circus.
 - c. The plastic arts or fine arts, photography and design.
 - d. Literary, phonographic and cinematographic editions, in any medium or format.
 - e. Those related to the research, documentation, conservation, restoration, recovery, dissemination and promotion of the tangible and intangible cultural heritage of Extremadura.
 - f. Folklore and popular traditions, especially folk music and traditional dances.
 - g. Applied arts such as goldsmithing and artisanal ceramics.

Attention : Donee entities that are not required to submit to the AEAT the informative declaration provided for in article 24.2 of Law 49/2002, of December 23, on the tax regime of

Non-profit entities and those receiving tax incentives for patronage must report the donations received in each calendar year to the relevant Finance Department, providing the code CNAE of the activity carried out that entitles the donor to the deduction, as well as the name, surnames, tax identification number of the donors and the amount donated by each of them.

This communication will be made in January of each year through the Electronic Headquarters of the Junta de Extremadura and will refer to the donations received in the immediately preceding year.

2. **Athletes** with tax domicile in Extremadura **that they dedicate themselves** voluntarily and habitually **to sports practice** in accordance with the provisions of section two of article 21 of Law 39/2022, of December 30, on Sport, or any regulation that replaces it.

- A **maximum limit of 500 euros per year per taxpayer**.

This is a maximum limit **set** for the 2 previous deductions.

Requirements and other conditions for the application of the deduction

- The **donations** they must be **pure, simple and irrevocable** to become formalized **in writing** and **to expressly state such character** in the document that records the donation.
- **They will not entitle you to the deduction.** Donations made by anyone who is a member, associate or participant of the beneficiary entity, or by the spouse, partner, ascendant or descendant of any of them, provided that they have a share of participation in the capital equal to or greater than 50 percent, whether calculated individually or jointly with their spouse, ascendant or descendant.
- **Nor will they entitle you to the deduction** Donations made to athletes covered by Article 21.2 of Law 39/2022, of December 30, on Sport, when made by someone who is the spouse, partner, ascendant or descendant of the beneficiary.

For taxpayers who move their habitual residence to Extremadura

Regulations: Art. 11 sexy Text Consolidated text of the legal provisions of the Autonomous Community of Extremadura regarding taxes ceded by the State, approved by Legislative Decree 1/2018, of April 10

Amount of deduction

- **In general** : he **50 percent of the full regional quota**.
- In the case of **taxpayers who are under 36 years of age on the accrual date of IRPFABBR**: he **75 percent of the full regional quota**.

In case of taxation **joint** The age requirement must be met by the taxpayer who transfers their residence to Extremadura.

In the above case, the deduction percentage of 75 percent will be applied to the entire regional tax liability of the joint declaration.

Requirements for applying the deduction

- That the taxpayers **move their habitual residence in Extremadura from January 1, 2025**.

For these purposes, a change of habitual residence shall be deemed to occur when the taxpayer establishes their habitual residence in Extremadura under the terms provided for in Article 72 of the Law of IRPFABBR.

In case of taxation **joint** When taxpayers belonging to a family unit have their habitual residence in different Autonomous Communities, this deduction may be applied provided that the member of said family unit with the highest taxable base, according to the rules of individualization of tax, moves to Extremadura.

In the above case, the corresponding deduction percentage will be applied to the entire regional tax liability of the joint declaration.

- That **maintain their habitual residence in Extremadura** continuously **for at least three years** from the moment the change occurs.

If the taxpayer dies before the expiry of this period or if any of the circumstances provided for in the regulations apply IRPFABBR that do not determine the loss of the status of habitual residence, the previous requirement will not be considered unfulfilled.

Temporal scope of application of the deduction

The deduction will be applicable **in the tax period in which the transfer occurs and in the next two exercises**.

Since the rule requires that the taxpayer be under 36 years of age on the accrual date, in order to apply the increased deduction percentage of 75 percent, the age requirement must be met in each of the years in which the deduction is made.

Loss of the right to deductions made

In the event of non-compliance with the established requirements, the taxpayer must proceed to regularize the deductions previously made in accordance with the terms established in the current regulations of IRPFABBR.

For obtaining aid or subsidies granted by the Autonomous Community of Extremadura to people with Amyotrophic Lateral Sclerosis disease

Regulations: Art. 11 septies Text Consolidated text of the legal provisions of the Autonomous Community of Extremadura regarding taxes ceded by the State, approved by Legislative Decree 1/2018, of April 10

Amount and requirement for the application of the deduction

- The amount of this deduction will be the result of applying the average tax rates to the amount of the subsidy or aid included in the taxable base.

- The deduction may be applied by taxpayers who have included in the general taxable base the amount corresponding to a subsidy or any other public aid granted by the Autonomous Community of Extremadura to patients with Amyotrophic Lateral Sclerosis.

Intended for patients with Amyotrophic Lateral Sclerosis and their families

Regulations: Art. 11 octies TextConsolidated text of the legal provisions of the Autonomous Community of Extremadura regarding taxes ceded by the State, approved by Legislative Decree 1/2018, of April 10

Amount of deduction

2,000 euros per year per taxpayer.

Subjective scope

This deduction may be applied by:

1. The **contributors** that have been **diagnosed with Amyotrophic Lateral Sclerosis**.
2. The **contributors**:
 - a. **whose spouse or civil partner** provided they live with him or are under his care, **has been diagnosed with this disease**;
 - b. **whose descendant or ascendant**, which entitles one to the application of the minimum allowance for a descendant or ascendant, **has been diagnosed with this disease**.

The assumptions contemplated in sections 1 and 2 above are **compatible** between them, with the same taxpayer being entitled to the deduction for both concepts: as a person diagnosed with the disease and as a family member of a person affected by said disease.

Other conditions for the application of the deduction

When they are **several taxpayers entitled to the deduction** regarding a **same person**, **its amount will be divided equally among them**.

Accuracy :

The right to a deduction of 2,000 euros is recognized for the taxpayer diagnosed with Amyotrophic Lateral Sclerosis (ALS) in all cases, without proration.

Additionally, taxpayers indicated in point 2 above may apply a deduction of the same amount (2,000 euros).

If the taxpayer with ELA also generates the right to the deduction for their spouse and an ascendant, since said right comes from the same person, 1,000 euros will be due to each of them, for the proration between taxpayers recognized in letters a. and b. from point 2 above.

Autonomous Community of Galicia

Taxpayers who in 2025 had their habitual residence in the territory of the Autonomous Community of Galicia may apply the following regional deductions:

By birth or adoption of children

Regulations: Art. 5. Two Consolidated Text of the legal provisions of the Autonomous Community of Galicia on taxes transferred by the State, approved by Legislative Decree 1/2011, of July 28

Amounts and requirements for applying the deduction

- **For each child born or adopted in tax period** who lives with the taxpayer on the date the tax is due (normally, December 31), the taxpayer may deduct the following amount from the regional tax rate, based on the total taxable base less the taxpayer's personal and family minimum:

(General tax base + Savings tax base) - (Personal and family minimum)	Amount of deduction
Less than or equal to 22,000 euros	360 euros for the 1 st ^{is} son
	1,200 euros for the 2 nd ^{do} son
	2,400 euros for the 3 rd ^{is} son and ss .
Greater than or equal to 22,000.01 euros	300 euros per child
	360 euros per child in case of multiple births

Note to the chart: the total taxable base less the personal and family allowance
It is determined by adding the amounts of the general taxable base, box [0435] of the declaration, and of the taxable base of savings, box [0460] of the statement, **and reducing said result by the amount of the personal and family allowance**, box [0520] of the statement.

To determine the order number of children, both in joint and individual declarations, the same criteria will be taken into account as for the application of the minimum for descendants.

- **Increase in deduction** : The above amounts will be increased by **20 percent** for taxpayers residing in **municipalities with fewer than 5,000 inhabitants and those resulting from merger or incorporation procedures** .
- **Application of the deduction in the two tax periods following birth or adoption** .

The deduction will extend to the two tax periods following the birth or adoption period, provided that the born or adopted child lives with the taxpayer on the date of accrual of the tax corresponding to each of them, in accordance with the following **amounts and income limits** :

(General tax base + Savings tax base) – (Personal and family minimum)	Amount of deduction
Equal to or less than 22,000 euros	360 euros for the 1 st ^{is} son
	1,200 euros for the 2 nd ^{do} son
	2,400 euros for the 3 rd ^{is} son and ss .
Between 22,000.01 and 31,000 euros	300 euros per child
More than 31,000 euros	0 euros

To determine the order number of children, both in joint and individual declarations, the same criteria will be taken into account as for the application of the minimum for descendants.

- The amounts set for this deduction in the previous points **will be doubled** if the newborn or adopted child has been recognized as having a degree of **disability equal to or greater than 33 percent** .

The degree of disability must be related to the date of accrual of the tax (normally, December 31) and recognized by means of a resolution issued by the competent body in matters of social services.

The degree and status of a person with a disability will also be considered accredited in the cases established in article 3.Three of the Consolidated Text of the legal provisions of the Autonomous Community of Galicia regarding taxes ceded by the State:

-In particular, a disability level equal to or greater than 33% will be considered accredited in the case of Social Security pensioners who have been granted a pension for total, absolute, or severe permanent disability, and in the case of pensioners in the passive classes who have been granted a retirement or retirement pension due to permanent incapacity for service or uselessness.

-Likewise, a degree of disability equal to or greater than 65% will be considered accredited in the case of persons whose incapacity has been declared by a court, even if it does not reach that degree, as well as in cases of severe dependency and great dependency, provided that these latter situations are recognized by the competent body, in accordance with the provisions of article 28 of Law 39/2006, of December 14, on

the promotion of personal autonomy and care for persons in situations of dependency.

Please note that, as of the entry into force of Law 8/2021 amending the Civil Code, the references made to judicial incapacity are extended to judicial resolutions establishing representative guardianship of persons with disabilities.

- When, in the tax period of birth or adoption or in the two following periods, the children born or adopted **live with both parents**, the **corresponding deduction will be applied in half** in the declaration of each of them.

Application in 2025 of the deduction for children born in 2023 or 2024

Taxpayers who were entitled to the deduction for the birth or adoption of children in the 2023 or 2024 tax years can claim this deduction in the 2025 tax year provided that the child or children who gave rise to the right to the deduction in those years live with the taxpayer on the tax accrual date (normally, December 31).

The amount, requirements and income limits for applying the deduction for children born or adopted in the 2023 or 2024 tax years are those previously discussed.

For families with two sons and daughters

Regulations: Art. 5.Three.1 Consolidated Text of the legal provisions of the Autonomous Community of Galicia regarding taxes ceded by the State, approved by Legislative Decree 1/2011, of July 28.

Amount and requirements for applying the deduction.

- **250 euros**, for taxpayers who, on the accrual date of IRPFABBR have two children who generate in their favor the right to the application of the corresponding minimum for descendants established by the regulations governing the IRPFABBR.

This deduction is intended for families with two children who generate the right to the corresponding minimum for descendants, therefore **is only applicable in the case of children**.

- **500 euros**, when the taxpayer or any of the children who are entitled to apply this deduction has a **degree of disability equal to or greater than 65 percent**.

According to article 3. Three of the Consolidated Text of the legal provisions of the Autonomous Community of Galicia on taxes ceded by the State, the degree of disability must be accredited by means of a certificate or resolution issued by the competent body. In particular, a degree of disability equal to or greater than 33% will be considered accredited in the case of Social Security pensioners who have been granted a pension for total, absolute or severe permanent disability and in the case of pensioners of passive classes who have been granted a retirement pension for permanent disability for service or disability.

Likewise, a degree of disability equal to or greater than 65% will be considered accredited in the case of persons whose incapacity is declared judicially, even if it does not reach said degree, as well as in cases of severe dependency and great dependency, provided that these latter situations are recognized by the competent body, in accordance with the provisions of article 28 of Law 39/2006, of December 14, on the promotion of personal autonomy and care for persons in situations of dependency.

Please note that, as of the entry into force of Law 8/2021 amending the Civil Code, the references made to judicial incapacity are extended to judicial resolutions establishing representative guardianship of persons with disabilities.

- When **more than one taxpayer** is entitled to apply the deduction in respect of the same descendants, its amount will be **prorated** among them **in equal parts** .

Incompatibility

This deduction is **incompatible** with the application of the regional deduction “For a large family”.

For large family

Regulations: Art. 5.Three.2 Consolidated Text of the legal provisions of the Autonomous Community of Galicia regarding taxes ceded by the State, approved by Legislative Decree 1/2011, of July 28

Amount of deduction

The taxpayer who holds the large family title on the accrual date of IRPFABBR You may deduct the following amounts from the regional tax liability:

1. In general:

- **250 euros** , in the case of families with up to two children.
- **400 euros**, in the case of families with up to two children who enjoy the title of **special category** .
- Additional increase of **250 euros** for each child in all other cases (large families with more than two children).

2. Taxpayer or descendants with a disability equal to or greater than 65%:

When the taxpayer or any of the descendants who entitle him to apply this deduction **has the degree of disability mentioned** , the previous deduction will be **doubled** .
Therefore:

- **500 euros** , in the case of families with up to two children.
- **800 euros**, in the case of families with up to two children who enjoy the special category title.
- Additional increase of **500 euros** for each child in all other cases.

Who applies the increase:

- In individual taxation, the increase may only be applied by the taxpayer who has been recognized as having the indicated degree of disability on the amount corresponding to him.

- The increase corresponding to individual taxation for taxpayers with disabilities will be applied in the same amount to joint taxation.

Accuracy : in accordance with Article 3. Three of the Consolidated Text of the legal provisions of the Autonomous Community of Galicia on taxes transferred by the State, the degree of disability must be accredited by means of a certificate or resolution issued by the competent body. In particular, a degree of disability equal to or greater than 33% will be considered accredited in the case of Social Security pensioners who have been granted a pension for total, absolute or severe permanent disability and in the case of pensioners of passive classes who have been granted a retirement pension for permanent disability for service or disability.

Likewise, a degree of disability equal to or greater than 65% will be considered accredited in the case of persons whose incapacity is declared judicially, even if it does not reach said degree, as well as in cases of severe dependency and great dependency, provided that these latter situations are recognized by the competent body, in accordance with the provisions of article 28 of Law 39/2006, of December 14, on the promotion of personal autonomy and care for persons in situations of dependency.

Please note that, as of the entry into force of Law 8/2021 amending the Civil Code, the references made to judicial incapacity are extended to judicial resolutions establishing representative guardianship of persons with disabilities.

Requirements and other conditions

- The concept of **large family** and its classification by categories are contained in Law 40/2003, of November 18, on the protection of large families (BOE of November 19).

The taxpayer must be a large family member on the date the tax is due (normally December 31).

- When **more than one taxpayer** is entitled to apply the deduction in respect of the same descendants, its amount will be **prorated** among them **in equal parts**.

Incompatibility

This deduction is **incompatible** with the application of the regional deduction “For families with two sons and daughters”.

For fostering minors

Regulations: Art. 5.Four Text Consolidated legal provisions of the Autonomous Community of Galicia on taxes ceded by the State, approved by Legislative Decree 1/2011, of July 28

Amount of deduction

300 euros for each minor in a simple, permanent, provisional or pre-adoptive family care regime, administrative or judicial.

Accuracy : Please note that Law 26/2015, of July 28, which modifies the system of protection for children and adolescents (BOE of July 29) modified, with effect from August 18, 2015, article 173 bis of the Civil Code regulating the following modalities of foster care: urgent, temporary and permanent. The aforementioned law also added a new article 176 bis regulating the delegation of guardianship for pre-adoption cohabitation.

Furthermore, the second Additional Provision of said Law 26/2015 establishes that "All references made in the laws and other provisions to pre-adoptive foster care must be understood as being made to the delegation of custody for pre-adoptive cohabitation provided for in article 176 bis of the Civil Code. Those made to simple foster care should be understood as being made to temporary family foster care provided for in article 173 bis of the Civil Code; and when they are made to the Collaborating Entities for international adoption, they will be understood to be made to the organizations accredited for international adoption."

For all these reasons, the deduction is understood to be applicable to any of the types of foster care contemplated in article 173 bis of the Civil Code and the delegation of custody for pre-adoption cohabitation provided for in article 176 bis of the Civil Code.

Requirements and other conditions for the application of the deduction

- **This deduction will not be given in the case of pre-adoptive family care, when the adoption of the minor occurs during the tax period**, without prejudice to the application, where applicable, of the deduction "For the birth or adoption of children".

Please note that pre-adoption foster care is currently the delegation of guardianship for pre-adoption cohabitation provided for in Article 176 bis of the Civil Code.

- **The foster care must be formalized by the competent body in matters of minors of the Xunta de Galicia .**
- **In the case of foster care of minors by marriages, the amount of the deduction will be prorated equally** in the declaration of each of them, if they opt for the individual declaration.
- If the **foster care is carried out by de facto couples** , in accordance with the Third Additional Provision of Law 2/2006, of June 14, on civil law in Galicia, the **amount of the deduction will be prorated equally** in the declaration of each of its members.

For the care of minor children

Regulations: Art. 5.Five Consolidated Text of the legal provisions of the Autonomous Community of Galicia regarding taxes ceded by the State, approved by Legislative Decree 1/2011, of July 28

Amount and maximum limit of the deduction

- **30% of the amounts paid in period** by taxpayers who, for work reasons, whether self-employed or employed, have to leave their minor children in the **care of a household employee or in nursery schools for children aged 0-3 years** .
- The **maximum limit** of the deduction is:

- **400 euros** .
- **600 euros** if you have two or more children aged 3 or under.

Requirements and other conditions for the application of the deduction

- **That the children are three years old or younger** (both to generate the right to the deduction and to calculate the increased deduction), on the date the tax is due (normally, December 31).
- **That both parents carry out an activity on their own or as an employee** , for which they are registered in the corresponding Social Security or mutual fund scheme.
- That when the deduction is applicable for **expenses of a person employed in the home, this person is registered in the Special System for Household Employees of the General Social Security Regime.**
- **That the sum of the general and savings tax bases reduced by the amount of the personal and family minimums** , sum of boxes **[0435]** and **[0460]** of the declaration less the amount of box **[0520]** of the declaration, does not exceed the following amounts:
 - **22,000 euros** in individual taxation.
 - **31,000 euros** in joint taxation.
- **When more than one taxpayer is entitled** to apply this deduction, by meeting the above requirements, **its amount will be prorated among them** .

For taxpayers with disabilities, aged 65 or over, who require help from third parties

Regulations: Art. 5.Six Consolidated Text of the legal provisions of the Autonomous Community of Galicia regarding taxes ceded by the State, approved by Legislative Decree 1/2011, of July 28

Amount and maximum limit of the deduction

- **10% of the amounts paid to third parties** by taxpayers aged 65 or over who are affected by a degree of disability equal to or greater than 65% and who require assistance from third parties.
- A degree of disability equal to or greater than 65% will be considered to be accredited in the case of persons whose **incapacity is declared judicially** , even if it does not reach that degree, as well as in the **cases of severe dependency and great dependency** , provided that these latter situations are recognized by the competent body, in accordance with the provisions of article 28 of Law 39/2006, of December 14, on the promotion of personal autonomy and care for people in situations of dependency.

According to article 3. Three of the Consolidated Text of the legal provisions of the Autonomous Community of Galicia on taxes transferred by the State, the degree of disability must be accredited by means of a certificate or resolution issued by the competent body. In particular, a degree of disability equal to or greater than 33% will be considered accredited in the case of Social Security pensioners who have been granted a pension for total, absolute or severe permanent disability and in the case of pensioners of passive classes who have been granted a retirement pension for permanent disability for service or disability.

Likewise, a degree of disability equal to or greater than 65% will be considered accredited in the case of persons whose incapacity is declared judicially, even if it does not reach said degree, as well as in cases of severe dependency and great dependency, provided that these latter situations are recognized by the competent body, in accordance with the provisions of article 28 of Law 39/2006, of December 14, on the promotion of personal autonomy and care for persons in situations of dependency.

Please note that, as of the entry into force of Law 8/2021 amending the Civil Code, the references made to judicial incapacity are extended to judicial resolutions establishing representative guardianship of persons with disabilities.

- The **maximum limit** of the deduction is **600 euros** .

Requirements for applying the deduction

- That the **sum of the general and savings tax bases reduced by the amount of the personal and family minimums**, sum of the boxes **[0435]** and **[0460]** of the declaration less the **amount** from the box **[0520]** of the statement, no **exceed** of:
 - **22,000 euros** in individual taxation.
 - **31,000 euros** in joint taxation.
- That **proves the need for help from third parties** .
- That the **taxpayer is not a user of public or subsidized residences** of the Autonomous Community of Galicia.

For rental of main residence

Regulations: Art. 5. Seven Text Consolidated legal provisions of the Autonomous Community of Galicia on taxes ceded by the State, approved by Legislative Decree 1/2011, of July 28

Amounts and maximum limits of deductions

- **10%** of the amounts paid during the tax period for rent of the habitual residence.
Maximum limit on the deduction: 300 euros per contract and year , both in individual and joint taxation.
- **If you have two or more minor children** , the previous deduction percentage is raised to **20 percent** , with a maximum deduction limit of **600 euros per contract and year** , both in individual and joint taxation.

- The amounts set for this deduction **will be doubled** if the tenant has been recognized as having a degree of **disability equal to or greater than 33 percent** .

According to article 3. Three of the Consolidated Text of the legal provisions of the Autonomous Community of Galicia on taxes transferred by the State, the degree of disability must be accredited by means of a certificate or resolution issued by the competent body. In particular, a degree of disability equal to or greater than 33% will be considered accredited in the case of Social Security pensioners who have been granted a pension for total, absolute or severe permanent disability and in the case of pensioners of passive classes who have been granted a retirement pension for permanent disability for service or disability.

Likewise, a degree of disability equal to or greater than 65% will be considered accredited in the case of persons whose incapacity is declared judicially, even if it does not reach said degree, as well as in cases of severe dependency and great dependency, provided that these latter situations are recognized by the competent body, in accordance with the provisions of article 28 of Law 39/2006, of December 14, on the promotion of personal autonomy and care for persons in situations of dependency.

Please note that, as of the entry into force of Law 8/2021 amending the Civil Code, the references made to judicial incapacity are extended to judicial resolutions establishing representative guardianship of persons with disabilities.

Requirements and other conditions for the application of the deduction

- **That the taxpayer's age is equal to or less than 35 years** on the tax accrual date (normally, December 31). **In the case of joint taxation** , at least one of the spouses or, where applicable, the father or mother must meet this requirement.
- **That the date of the lease contract is after January 1, 2003** .
- That the **deposit of the security deposit** referred to in article 36.1 of Law 29/1994, on urban leases, has been constituted in the Galician Institute of Housing and Land, or has a certified copy of the **complaint filed with said body for not having been given said proof by the landlord**.

The taxpayer must prove, if verified, that the deposit was made or the complaint was filed before the self-assessment was filed or the voluntary filing period ended.

- **That the sum of the general and savings tax bases** , boxes **[0435]** and **[0460]** of the declaration, **does not exceed the amount of 22,000 euros** , both in individual and joint taxation.
- **When two taxpayers are entitled to this deduction** , the **total amount** thereof, without exceeding the limit established by the lease contract, **will be prorated equally** in the declaration of each of them.

In the case of marriages under a community property regime, the deduction will correspond to the spouses in equal parts, even if the contract is in the name of only one of them.

Note: *Once the information necessary for its calculation has been entered by the taxpayers entitled to the deduction, it will be automatically transferred to the section "Additional information on the regional deduction for rental of Andalusia, Principality of*

Asturias, Balearic Islands, Canary Islands, Cantabria, Castilla-La Mancha, Castilla y León, Catalonia, Extremadura, Galicia, Madrid, Region of Murcia, La Rioja and Valencian Community" of Annex B.11 of the declaration.

For expenses directed to the use of new technologies in Galician homes

Regulations: Art. 5.Eight Text Consolidated legal provisions of the Autonomous Community of Galicia on taxes ceded by the State, approved by Legislative Decree 1/2011, of July 28

Amount and maximum limit of the deduction

- **30 percent of the amounts paid** during the year for the **registration fee and monthly fees for Internet access** through the contracting of high-speed lines.
- The **maximum limit** of the deduction is **100 euros** , both in individual and joint taxation.

This maximum limit must be applied to all amounts paid during the financial year, whether they correspond to a single connection contract or to several contracts held simultaneously.

In the case of marriages under a legal community property regime , the maximum amount that each spouse can deduct is **50 euros** , regardless of whether the contract is in the name of only one of them. In these cases, the apportionment is mandatory, so that only one of the spouses cannot apply the entire deduction to which both spouses are entitled jointly. However, if each spouse is the holder of a line, each of them may apply the entire deduction.

Requirements and other conditions for the application of the deduction

- The deduction **may only be applied in the year in which the contract** for connection to high-speed lines is signed.
- **The contracted high-speed line** must be **intended for exclusive home use** and may not be linked to the exercise of any business or professional activity.
- **The deduction will not be applicable** if the connection contract simply involves a change of company providing the service and the contract with the previous company was made in another fiscal year. It will also not apply when a connection to a high-speed line is contracted and the taxpayer simultaneously maintains other lines contracted in previous years.
- The practice of deduction is conditioned to the documentary justification of the factual budget and the requirements that determine its applicability.

For investment in the acquisition of shares or equity interests in new or recently created entities

Regulations: Art. 5.Nine Text Consolidated legal provisions of the Autonomous Community of Galicia on taxes ceded by the State, approved by Legislative Decree 1/2011, of July 28

1. In general

Amount and maximum limit of the deduction

- **30 percent of the amounts invested** during the financial year in the **acquisition of shares or corporate interests as a result of agreements to establish companies or increase capital** in Public Limited Companies, Limited Companies, Labor Societies and Cooperatives.
- The **maximum limit** of the deduction is **6,000 euros**.

Requirements and other conditions for the application of the deduction

- **The taxpayer's participation**, computed together with those of the spouse or persons related by reason of kinship, in a direct or collateral line, by consanguinity or affinity up to the third degree included, **may not exceed 40% or less than 1% of the share capital of the company** that is the object of the investment or of its voting rights at any time and during the three years following its incorporation or expansion.

The maximum limit on participation in the share capital shall not apply in the case of worker-owned companies or cooperatives composed of only two partners, as long as this circumstance is maintained.

- **The entity in which the investment is to be made must meet the following requirements:**
 1. It must have its **registered office and tax domicile in Galicia** and maintain it for three years following incorporation or expansion.
 2. Must carry out **an economic activity during the three years following the constitution or expansion**. For this purpose, its main activity must not be the management of movable or immovable assets, in accordance with the provisions of article 4.8. Two. a) of Law 19/1991, of June 6, on Wealth Tax.
 3. It must have, at least, **one employed person with a full-time employment contract**, registered in the general Social Security regime and with habitual residence in Galicia, **for the three years** following the constitution or expansion.

4. In the event that the investment had been made by means of a capital increase, the **commercial company must have been incorporated in the three years prior to the date of this increase** , provided that, in addition, **during the twenty-four months following the date of the start** of the corporate tax period in which the increase was carried out, its **average workforce** with habitual residence in Galicia **had increased, at least, by one person with respect to the average workforce** with habitual residence in Galicia **in the previous twelve months** , and that said increase **is maintained for an additional period of another twenty-four months** .

To calculate the company's total average workforce and its increase, the number of people employed will be taken into account, in accordance with the terms established by labour legislation, taking into account the contracted working hours in relation to the full working day.

- The operations in which the deduction **is applicable must be formalized in public deed** , in which the identity of the investors and the amount of the respective investment must be specified.
- The acquired shares **must remain in the taxpayer's assets for a minimum period of three years**, following the incorporation or expansion.

2. Additional increase in the deduction for certain circumstances

- The deduction **may be increased by an additional 15%** when, in addition to meeting the requirements established for the deduction in general, **one of the following circumstances occurs** :
 - a. These are public limited companies, limited companies, labour companies and cooperatives that **prove to be innovative small and medium-sized companies**, in accordance with the provisions of Order ECC /1087/2015, of June 5, which regulates the obtaining of the seal of innovative small and medium-sized company and creates and regulates the operation of the Registry of Innovative Small and Medium-sized Companies.
 - b. These are public limited companies, limited companies, labour companies and cooperatives that prove to be **companies promoting a business project that has obtained qualification as a technology-based employment initiative** , in accordance with the provisions of Decree 56/2007, of March 15, which establishes a support program for technology-based employment initiatives (IEBT), by registering the initiative in the administrative Registry of Technology-Based Business Initiatives.
 - c. Whether it is a public limited company, a limited company, a labour company or a cooperative **with participation from universities or research organisations**.
- The **maximum limit** of the deduction in these cases is **9,000 euros**.

Attention: *The deduction percentage applicable to investments in which these circumstances apply will be 45% (30% + 15%) and the limit of 9,000 euros applicable to the calculation of the deduction, in these cases, is independent of the general limit of 6,000 euros.*

Incompatibility

The present deduction results **incompatible**, for the **same investments**, with the application of the regional deductions "For investment in the acquisition of shares or equity interests in new or recently created entities and their financing", "For investment in shares of entities listed in the segment of companies in expansion of the alternative stock market", "For investment in companies that develop agricultural activities" and "For investment in the acquisition of shares or equity interests in entities that carry out certain projects declared to be of special public, social or economic interest".

Note: Once the information necessary for the calculation has been entered by the taxpayers entitled to the deduction, it will be automatically transferred to the section "Additional information on the regional deduction for investment in the acquisition of shares and equity interests in new or recently created entities in Andalusia, Aragon, Principality of Asturias, Balearic Islands, Canary Islands, Cantabria, Castile and León, Castile-La Mancha, Catalonia, Extremadura, Galicia, Madrid, Murcia and Valencian Community" of Annex B.11 of the declaration.

For investment in the acquisition of shares or equity interests in new or recently created entities and their financing

Regulations: Art. 5.Ten Text Consolidated legal provisions of the Autonomous Community of Galicia on taxes ceded by the State, approved by Legislative Decree 1/2011, of July 28

1. In general

Amount and maximum limit of the deduction

Taxpayers will be able to deduct the following amounts from the autonomous community's full tax rate, with a joint limit of **euros**

- **30 percent of the amounts invested** during the year in the acquisition of share capital as a result of agreements to establish companies or increase capital in public limited companies, labor companies and cooperatives.
- With respect to the same entities, **30% of the amounts lent** during the year may be deducted, as well as the amounts personally guaranteed by the taxpayer, provided that the loan is granted or the guarantee is established in the year in which the company is incorporated or its capital is increased.

Requirements and other conditions for the application of the deduction

- **The taxpayer's participation**, computed together with those of the spouse or persons related by reason of kinship, in a direct or collateral line, by consanguinity or affinity up to the third degree included, **may not exceed 40% or less than 1% of the share capital of the company** that is the object of the investment or of its voting rights at any time and during the three years following its incorporation or expansion.

In the case of a loan or guarantee, the taxpayer's participation in the capital will not be necessary, but if it exists, it cannot exceed 40%, with the same time limits as above. **The amount lent or guaranteed by the taxpayer must be greater than 1% of the company's net worth .**

The **maximum limit** of participation in the share capital will not apply in the case of worker companies or cooperatives composed of only two partners, as long as this circumstance is maintained.

- **The entity in which the investment, loan or guarantee must be made must meet the following requirements:**
 1. It must have its **registered office and tax domicile in Galicia** and maintain it for three years following incorporation or expansion.
 2. Must carry out **an economic activity during the three years following the constitution or expansion**. For this purpose, its main activity must not be the management of movable or immovable assets, in accordance with the provisions of article 4.8. Two.a) of Law 19/1991, of June 6, on Wealth Tax.
 3. You must **have, at least, one person employed with a full-time employment contract** , registered in the general Social Security system and with habitual residence in Galicia. The contract will have a minimum duration of one **and must be formalized within two** following the constitution or extension, except in the case of labor companies or cooperative companies.
 4. In the event that the investment was made by means of a capital increase or the loan or guarantee had been made in the year of an increase, the **commercial company must have been incorporated in the three years prior** to the date of this increase, and in addition, **during the twenty-four months following the date of the start** of the tax period of the Corporate Tax in which the increase was made, **its average workforce** with habitual residence in Galicia **must have increased, by at least one person with respect to the average workforce** with habitual residence in Galicia **in the previous twelve months** , **said increase being maintained for an additional period of another twelve months** , except in the case of worker companies or cooperative companies.

To calculate the total average staff of the organisation and the growth thereof, the number of persons employed will be decided in accordance with the provisions of labour legislation, taking into account the contracted hours in relation to a full day.

- The taxpayer may be a member of the board of directors of the company in which the investment was made, but **may not in any case carry out executive or management functions for a period of ten years . Nor may it maintain an employment relationship** with the entity that is the object of the investment during that same period, **except in the**

case of labor companies or cooperative companies .

- The operations in which the deduction **is applicable must be formalized in public deed** , in which the identity of the taxpayers who intend to apply this deduction and the amount of the respective operation must be specified.
- The acquired shares **must remain in the taxpayer's assets for a minimum period of three years**, following the incorporation or expansion.

In the case of loans, these must refer to financing operations with a term of more than five years, **not being able to amortize an amount greater than 20% per year of the amount of the principal loaned**. In the case of guarantees, these will extend to the entire duration of the guaranteed operation, and may not be less than five years.

2. Additional increase in the deduction for certain circumstances

- The deduction **may be increased by an additional 15%** when, in addition to meeting the requirements established for the deduction in general, **one of the following circumstances occurs** :
 - a. The acquisition of shares or corporate interests as a result of agreements to incorporate or increase capital, in the case of public limited companies, limited liability companies, labour companies and cooperatives that **prove to be innovative small and medium-sized companies**, in accordance with the provisions of Order ECC /1087/2015, of 5 June, which regulates the obtaining of the seal of innovative small and medium-sized company and creates and regulates the operation of the Registry of Innovative Small and Medium-sized Companies.
 - b. The acquisition of shares or corporate interests as a result of agreements to incorporate or increase capital, in the case of public limited companies, limited liability companies, labour companies and cooperatives that prove to be **companies promoting a business project that has obtained qualification as a technology-based employment initiative** , in accordance with the provisions of Decree 56/2007, of 15 March, which establishes a support programme for technology-based employment initiatives (IEBT), by registering the initiative in the Administrative Registry of Technology-Based Business Initiatives.
 - c. The acquisition of shares or corporate interests as a result of agreements for the constitution or increase of capital, in the case of public limited companies, limited companies, labour companies and cooperatives **in which universities or research organisations have a stake**.
- The **maximum limit** of the deduction in these cases is **35,000 euros**.

Attention: The deduction percentage applicable to investments in which these circumstances apply will be 45% (30% + 15%) and the limit of 35,000 euros applicable to the calculation of the deduction, in these cases, is independent of the general limit of 20,000 euros.

Incompatibility

The present deduction results **incompatible**, for the **same investments**, with the application of the regional deductions "For investment in the acquisition of shares or equity interests in new or recently created entities", "For investment in shares of entities listed in the segment of companies in expansion of the alternative stock market", "For investment in companies that carry out agricultural activities" and "For investment in the acquisition of shares or equity interests in entities that carry out certain projects declared to be of special public, social or economic interest".

***Note:** Once the information necessary for the calculation has been entered by the taxpayers entitled to the deduction, it will be automatically transferred to the section "Additional information to the regional deduction of Galicia for investment in the acquisition of shares or equity interests in new or recently created entities and their financing" of Annex B.11 of the declaration.*

By investment in shares of entities listed in the expanding companies segment of the alternative stock market

Regulations: Art. 5.Eleven Text Consolidated legal provisions of the Autonomous Community of Galicia regarding taxes ceded by the State, approved by Legislative Decree 1/2011, of July 28

Amount and maximum limit of the deduction

- **15% of the amounts invested** during the year in the acquisition of shares as a result of capital increase agreements signed through the expansion companies segment of the alternative stock market, approved by agreement of the Council of Ministers of December 30, 2005.
- **The maximum deduction limit is 4,000 euros.**

The total deduction thus calculated **will be prorated equally in the year in which the investment is made and in the three following years** .

Requirements for applying the deduction

- a. The participation obtained by the taxpayer in the company that is the object of the investment **cannot be greater than 10% of its share capital** .
- b. The acquired shares must remain in the taxpayer's assets for **period of** least three years.

- c. The company that is the object of the investment must have its registered office and tax domicile in Galicia and its main activity must not be the management of movable or immovable assets, in accordance with the provisions of article 4.8. Two. a) of Law 19/1991, of June 6, on Wealth Tax.

The requirements indicated in letters a and c above must be met throughout the maintenance period indicated in letter b, counted from the date of acquisition of the share.

- d. The operations in which the deduction **is applicable must be formalized in public deed**, in which the identity of the investors and the amount of the respective investment must be specified.

Loss of the right to the deduction made

Failure to comply with the above requirements will result in the loss of the tax benefit.

Incompatibility

The present deduction results **incompatible**, for the **same investments**, with the application of the regional deductions "For investment in the acquisition of shares or equity interests in new or recently created entities", "For investment in the acquisition of shares or equity interests in new or recently created entities and their financing", "For investment in companies that carry out agricultural activities" and "For investment in the acquisition of shares or equity interests in entities that carry out certain projects declared to be of special public, social or economic interest".

Note: Once the information necessary for the calculation has been entered by the taxpayers entitled to the deduction, it will be automatically transferred to the section "Additional information to the regional deduction of Aragon, Galicia, Madrid or Murcia for investments in entities listed on the Alternative Stock Market" of Annex B.11 of the declaration.

For donations for scientific research and development and technological innovation

Regulations: Art. 5.Twelve Text Consolidated legal provisions of the Autonomous Community of Galicia on taxes ceded by the State, approved by Legislative Decree 1/2011, of July 28

Amount, limit and requirement for the application of the deduction

- **25% of monetary donations made to the following centers or entities:**
 - **Research centres** attached to Galician universities and those promoted or participated in by the Autonomous Community of Galicia **that aim to promote scientific research and technological development and innovation**.

- **Non-profit entities** covered by Law 49/2002, of December 23, on the tax regime of non-profit entities and tax incentives for patronage, provided that these The latter are considered **research and knowledge dissemination body** in accordance with the provisions of article 2.83 of Regulation (EU) No. 651 /2014 of the Commission, of 17 June 2014, declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty.
- **Maximum limit:** the amount of the deduction may not exceed **10 percent of the full regional quota of IRPFABBR**.
- The deduction is subject to adequate and **documentary justification** of factual assumptions and the requirements that determine its applicability.

For investment in climate control and/or hot water installations that use renewable energy in the primary residence and exclusively for self-consumption

Regulations: Art. 5.Thirteen Text Consolidated legal provisions of the Autonomous Community of Galicia on taxes ceded by the State, approved by Legislative Decree 1/2011, of July 28

Amount and maximum limit of the deduction

- **5% of the amounts paid** in the fiscal year for the installation in the habitual residence of air conditioning and/or domestic hot water systems in buildings that use renewable energy sources.
- **The maximum deduction limit is 280 euros** per taxpayer.

In a joint declaration, the limit will be applicable to each of the taxpayers who meet the requirements to be able to apply the deduction.

Deduction base

- The **basis of this deduction will be constituted by the amounts actually paid** for the entire installation, that is, the generation system, the thermal emission system and the collection system, **by credit or debit card, bank transfer, personal check or deposit into accounts in credit institutions** , to the authorized installers who carry out the installation.
- **In no case will amounts paid through legal tender money give** the right to make this deduction.

Requirements and other conditions for the application of the deduction

- The deduction can only be made if the following **requirements** are met:
 - a. The **installation must be duly registered** by the installer, who must be authorized for this purpose, in the Virtual Industrial Office (OVI). A ## verification code will be sent to the owner or company that registered the installation.
 - b. Subsequently, and always before the deadline for submitting the self-assessment corresponding to the tax period in which the installation was paid for expires, **it will be necessary to provide the following documentation through the OVI**
 - The analyzed budget of the installation.
 - The invoice or invoices issued by the authorized installer.
 - Proof of payment for the full cost of the installation.
 - In the event that the investment is made by a community of owners, a certificate, issued by its legal representative, of the financial contributions corresponding to each community member must be provided.
- Renewable energy is understood to be that referred to in Article 2 of Directive 2009/28/ EC of the European Parliament and of the Council of 23 April 2009 on the promotion of the use of energy from renewable sources and amending and repealing Directives 2001/77/ EC and 2003/30/ EC .
- In the case of residential buildings under **horizontal property regime that are newly built or in which the thermal generation equipment is replaced by others that use renewable energy, this deduction may be applied by each the owners individually in the percentage that corresponds to them in the community of**

Incompatibility

This deduction results **incompatible**, about the **same amounts invested**, with the application of the regional deductions "For energy efficiency improvement works in residential buildings or single-family homes" and "For the acquisition and rehabilitation of homes in model village projects."

Note: Taxpayers entitled to the deduction must indicate the Installation Code provided by the Virtual Industry Office in box **[1033]** of the declaration.

For rehabilitation of real estate located in historic centers

Regulations: Art. 5.Fourteen Text Consolidated legal provisions of the Autonomous Community of Galicia on taxes ceded by the State, approved by Legislative Decree 1/2011, of July 28

Amount and maximum limit of the deduction

- **15% of the amounts invested** in the fiscal year in the **rehabilitation of properties owned by the taxpayer located in historic centers**.

These historic centres are those indicated in the annex to the Order of 1 March 2018, which determines the historic centres for the purposes of the deductions provided for in numbers 14 of article 5, and 6 and 7 of article 13 ter, of the consolidated text of the legal provisions of the Autonomous Community of Galicia on taxes ceded by the State, approved by Legislative Decree 1/2011, of 28 July (DOG of 13).

- **The maximum deduction limit is 9,000 euros** .

In joint taxation, the maximum limit for the deduction is 9,000 euros, regardless of the number of members of the family unit who are entitled to apply the deduction.

Requirements and other conditions for the application of the deduction

- Works that meet the following requirements will be considered **rehabilitation**:
 - a. That they have the **corresponding administrative permits and authorizations** .
 - b. Those whose main objective is the **reconstruction of the property by consolidating and treating the structures, facades or roofs and other similar works** , provided that the overall cost of the rehabilitation operations exceeds **25% of the purchase price** , if this was carried out during the two years immediately prior to the start of the rehabilitation works, or, otherwise, **of the market value** of the property at the time of said start.

For these purposes, **will be deducted from the purchase price or market value of the property the proportional part corresponding to the land** .

When the value of the land is not known , it will be calculated by prorating the acquisition cost paid or the market value between the cadastral values of the land and the construction of each year.

- The fact that the property belongs to a historic centre shall be accredited in accordance with the provisions of the sole article. 2 of the Order of March 1, 2018 (DOG of 13), by means of a certificate issued by the corresponding city council that the property is located within the boundaries set out in the annex of the aforementioned Order of March 1, 2018.
- The amounts paid will be attributed to the person who pays them, regardless of the marital property regime, and in no case may the deduction be applied to an amount greater than that resulting from applying the percentage that the taxpayer has in the ownership of the property to the total amounts invested.

Temporal scope of application of the deduction

The deduction will be applied in the declaration corresponding to the year in which the works are paid for.

For investment in companies that carry out agricultural activities

Regulations: Art. 5.Fifteen Text Consolidated legal provisions of the Autonomous Community of Galicia on taxes ceded by the State, approved by Legislative Decree 1/2011, of July 28

Amounts and maximum limit of deduction

- **20 percent** of the amounts invested or, in the case of non-monetary contributions, of the value of the assets that they allocate in the year to the following investments:
 - a. **Acquisition** of share capital as a result of agreements to form companies or increase capital, **as well as any contribution to reserves** in:
 - 1. Forestry development companies regulated by Law 7/2012, of June 28, on the forests of Galicia, and other types of joint management companies.
 - 2. Agricultural entities, agricultural cooperatives or community land exploitation entities whose exclusive purpose is agricultural activities.
 - 3. Entities whose purpose is the mobilization or recovery of agricultural land in Galicia under the instruments provided for in Law 11/2021, of May 14, on the recovery of agricultural land in Galicia.
 - b. **Loans** made in favor of the same entities mentioned in letter a) above, as well as guarantees that the taxpayer personally constitutes in favor of these entities.
 - c. **Contributions** that capital partners make to joint accounts established for the development of agricultural activities and in which the managing partner is one of the entities mentioned in letter a) above.
- **The maximum joint limit of the deduction is 20,000 euros**, regardless of the number of members of the family unit who satisfy the amounts that entitle them to it.

***Note:**the concept of “agricultural activity” will be the one included in Law 19/1995, of July 4, on the modernization of agricultural farms (article 3.Five Revised Text of the legal provisions of the Autonomous Community of Galicia on taxes ceded by the State, approved by Legislative Decree 1/2011, of July 28) .*

Requirements and other conditions for the application of the deduction

- The operations in which the deduction is applicable must **be formalized in a public deed** , in which the identity of the taxpayers who intend to apply this deduction and the amount of the respective operation must be specified.

- The investments made must be kept in the taxpayer's assets for **minimum period of five years, counted from the day following the date on which the transaction is formalized in public deed.**

In the case of **financing operations**, the maturity period must be greater than or equal to **five years**, without being able to amortize an amount greater than 20% per year of the principal amount lent.

During the same five-year period **the guarantees established must be maintained.**

- The taxpayer may be a member of the board of directors of the company in which the investment was made, but in no case may he/she carry out executive or management functions for a period of ten years, nor may he/she maintain an employment relationship with the entity that is the object of the investment during that same period, except in the case of worker-owned companies or cooperative companies.

Incompatibility

The present deduction results **incompatible** with the application of the regional deductions "For investment in the acquisition of shares or equity interests in new or recently created entities", "For investment in the acquisition of shares or equity interests in new or recently created entities and their financing", "For investment in shares of entities listed in the segment of companies in expansion of the alternative stock market" and "For investment in the acquisition of shares or equity interests in entities that carry out certain projects declared to be of special public, social or economic interest".

The incompatibility refers **to the same investment**, that is, for each investment only one deduction may be applied (at the taxpayer's option), but nothing prevents that if several different investments are made, the corresponding deduction may be applied to each of them.

Note: Once the information necessary for the calculation has been entered by the taxpayers entitled to the deduction, it will be automatically transferred to the section "Additional information on the Galician regional deduction for investment in companies that carry out agricultural activities" of Annex B.11 of the declaration.

For the subsidies and/or aid obtained as a result of the damage caused by the forest fires that led to the activation of the PEIFOGA in Situation 2 that occurred in Galicia in 2025

Regulations: Art. 5. Sixteen Text Consolidated text of the legal provisions of the Autonomous Community of Galicia regarding taxes ceded by the State, approved by Legislative Decree 1/2011, of July 28

Amount and requirements for applying the deduction

- The amount of this deduction will be the result of applying the average tax rates to the amount of the subsidy or aid that is included in the taxable base.
- The deduction may be applied by taxpayers who include in the general taxable base of the period the amount corresponding to a subsidy or any other public aid obtained from the General Administration of the Autonomous Community of Galicia, of those included in Decree 76/2025, of August 29, 2025, of urgent measures of aid for the repair of the damage caused by the forest fires produced in Galicia during the summer and autumn of 2025.

For energy efficiency improvement works in residential buildings or single-family housing

Regulations: Art. 5.Eighteen Text Consolidated text of the legal provisions of the Autonomous Community of Galicia regarding taxes ceded by the State, approved by Legislative Decree 1/2011, of July 28

Amount and limit of the deduction

Taxpayers will be able to deduct from the full regional tax in the year in which the work to improve the energy efficiency of residential properties is completed:

- **15 percent of the total amounts** invested, with a maximum deduction base of 9,000 euros taxpayer.

For these purposes, the basis for this deduction will be the amounts actually paid for energy efficiency improvement works in residential buildings or single-family homes, by credit or debit card, bank transfer, personal check or deposit into accounts in credit institutions.

The basis for the deduction will be the amount of the sums actually paid by the taxpayer (with a limit of 9,000 euros per taxpayer), which may not exceed the result of applying the percentage of ownership in the property to the total amount invested.

In no case will amounts paid through legal tender money give the right to make this deduction.

- **100% of the cost** of the fees for obtaining the certificate justifying the letter change in the energy rating of the property, as well as the fees related to its registration in the Register of Energy Efficiency Certificates for Buildings of the Autonomous Community of Galicia, **with a single limit of 150 euros that will be prorated based on the percentage of ownership of the home.**

The limit is unique per certificate and registration. That is, if the certificate relates to a residential building, the limit will be 150 euros, and it must be prorated among all the owners based on the percentage of ownership of the same. However, if the works are carried out in two separate homes for which two certificates are required with their corresponding independent registrations in the corresponding Registry, each will have its own limit of 150 euros.

Requirements and other conditions for the application of the deduction

- The works must be carried out **in residential buildings or single-family homes** and by their owners.

Clarifications:

- Housing is understood to be the building intended for the residence of natural persons. Therefore, the property to which it is applied must have said purpose, and may be a habitual residence, a second residence, rented for any of said purposes unless the income received from said rental is taxed as an economic activity, and even be unoccupied despite having that purpose, therefore leaving professional offices or properties for the exercise of an economic activity outside the objective scope of the same.

- The deduction is only applicable to the owner of the full ownership or the bare owner of the property who pays the cost of the works. It cannot be applied by the usufructuary of the property or the tenant, even if they pay all or part of the cost of the works.

- These must be works to improve energy efficiency , **for these purposes, those that** the following requirements are considered as such:
 - a. That they have the corresponding permits, authorizations or enabling titles.
 - b. That they improve the energy performance of buildings by reducing energy demand, improving the performance of thermal installations and/or incorporating equipment that uses renewable energy sources and whose main objective is to raise a letter on the energy rating scale for CO2 emissions and on the scale for non-renewable primary energy consumption.
- Before the deadline for filing the self-assessment corresponding to the tax period in which the energy improvement work subject to deduction ends expires, the following documents must be submitted through the electronic platform of the Energy Efficiency Registry of Buildings of the Autonomous Community of Galicia: ##
 - a. Energy efficiency certificate for the building, once the works giving rise to this deduction have been carried out, which must be registered in the Register of Energy Efficiency Certificates for Buildings of the Autonomous Community of Galicia using the procedure established for this purpose.
 - b. Report signed by a competent technician justifying the letter increase achieved with the improvements, according to the model that appears in the Register of Energy Efficiency Certificates for Buildings of the Autonomous Community of Galicia.
 - c. All invoices corresponding to energy efficiency improvement works subject to deduction, as well as those related to obtaining the energy efficiency certificate.
 - d. Proof of payment for these invoices.

Clarifications:

- The taxpayer must justify the amounts paid by the invoices for the works carried out, and only the person in whose favor they were issued may apply the deduction, except in the case of buildings under a horizontal property regime.

- In the case of joint property or a legal community of property regime, the invoice will be charged to the person in whose name it is issued, unless it can be proven that it was paid from the income of the joint owners or the community of property.

In the event that the investment is made in a single-family home, this documentation will be provided by the taxpayer.

In the case of buildings under a horizontal property regime, it will be provided by the legal representative of the community of owners, who must also attach a certificate of the financial contributions corresponding to each community member.

- The registration number **of the energy efficiency certificate** must be included in the taxpayer's tax return after the reform in the Registry of Energy Efficiency Certificates of Buildings of the Autonomous Community of Galicia, provided by the Registry itself on the energy efficiency label of the property.

Incompatibility

This deduction results **incompatible**, about the **same amounts invested**, with the application of the regional deductions "For investment in air conditioning and/or domestic hot water installations that use renewable energy in the main residence and intended exclusively for self-consumption" and "For acquisition and rehabilitation of homes in model village projects."

For the aid and subsidies received by top-level sportsmen and sportswomen in Galicia

Regulations: Art. 5.Nineteen Text Consolidated text of the legal provisions of the Autonomous Community of Galicia regarding taxes ceded by the State, approved by Legislative Decree 1/2011, of July 28

Amount of deduction

The amount of the deduction will be the result of **applying the average tax rates to the amount of the subsidy or public aid** in the taxable base.

To do this, the taxpayer must include in his general tax base, box **[0435]** , the amount corresponding to the subsidy or public aid obtained from the general Administration of the Autonomous Community of Galicia or from the other entities of the autonomous public sector.

Requirements for applying the deduction

- Whether it is a subsidy or any other public aid obtained from the general Administration of the Autonomous Community of Galicia or from the other entities of the autonomous public sector **for the development of sports activity** .
- That the sporting activity for which the subsidy or public aid is obtained **does not generate income from economic activities** .

- The taxpayer must have **recognized status as a high-level athlete** according to a resolution from the highest body of the general Administration of the Autonomous Community with jurisdiction over sports.

For the acquisition and rehabilitation of housing in model village projects

Regulations: Art. 5.Twenty Consolidated Text of the legal provisions of the Autonomous Community of Galicia regarding taxes ceded by the State, approved by Legislative Decree 1/2011, of July 28

Amount of deduction

15% of the amounts paid in the year for the acquisition or rehabilitation of housing.

Requirements and other conditions for the application of the deduction

- The deduction can only be applied for amounts paid in the year:
 - a. In the case of home acquisition, for **homes acquired after January 1, 2021** .
 - b. In the case of housing rehabilitation, **for rehabilitation works started on or after January 1, 2021.**
- That the homes are located on land that is integrated into **model village projects, in accordance with the provisions of Law 11/2021, of May 14, on the recovery of agricultural land in Galicia** .
- That the homes are intended for **residence of the taxpayers** who acquire or rehabilitate them, **whether on a regular or sporadic basis** .
- For the purposes of the deduction, **are considered rehabilitation works** those that meet the following requirements:
 1. That they have the corresponding administrative permits and authorizations.
 2. Those whose main objective is the reconstruction of the dwelling by consolidating and treating the structures, facades or roofs and other similar works, provided that the overall cost of the rehabilitation operations exceeds 25% of the purchase price, if this was carried out during the two years immediately prior to the start of the rehabilitation works, or, otherwise, the market value of the property at the time of said start. For these purposes, the proportional part corresponding to the land will be deducted from the purchase price or market value of the property. When the value of the land is not known, it will be calculated by prorating the purchase cost paid or the market value between the cadastral values of the land and the construction for each year.

Note: *In all matters not expressly established, to determine the concept of rehabilitation works, the provisions of the regulations governing Value Added Tax shall apply (article 3.Six Revised Text of the legal provisions of the Autonomous Community of Galicia on taxes ceded by the State, approved by Legislative Decree 1/2011, of July 28).*

Deduction base and maximum deduction base:

- **Deduction base**

The basis for the deduction will be the amounts paid for the acquisition or rehabilitation of the home, including the expenses incurred that have been borne by the purchaser, and, in the case of external financing, the amortization, the interest, the cost of the instruments for hedging the variable interest rate risk of mortgage loans regulated in article nineteen of Law 36/2003, of November 11, on economic reform measures, and other expenses derived therefrom. In the event of application of the aforementioned hedging instruments, the interest paid by the taxpayer will be reduced by the amounts obtained from the application of the aforementioned instrument.

- **Maximum deduction base**

In the case of buildings intended to constitute the habitual residence of taxpayers, the base of this deduction **may not exceed 9,000 euros per year** , both in individual and joint taxation.

Otherwise case, the deduction base **may not exceed 4,500 euros per year** , both in individual and joint taxation.

Incompatibility

This deduction results **incompatible**, for the **same investments**, with the application of the regional deductions "For investment in air conditioning and/or domestic hot water installations that use renewable energy in the main residence and intended exclusively for self-consumption" and "For energy efficiency improvement works in residential buildings or single-family homes."

For investment in the acquisition of shares or equity interests in entities that carry out certain projects declared to be of special public, social or economic interest

Regulations: Art. 5.Twenty- Text Consolidated legal provisions of the Autonomous Community of Galicia on taxes ceded by the State, approved by Legislative Decree 1/2011, of July 28

Maximum amount and basis of the deduction

- **20 percent** of the amounts invested during the financial year in the **acquisition** of shares or equity interests, as a result of agreements for **incorporation of companies** or **capital increases**, of those entities whose exclusive corporate purpose **is** the execution of **projects that are declared to be of special public, social or economic interest**, as referred to in articles 17 and 20 of Law 2/2024, of November 7, on the promotion of the social and economic benefits of projects that use the natural resources of Galicia.

To this end, the aforementioned Article 17 regulates the "Declaration of special public, social and economic interest of renewable energy production projects and their infrastructures", in the following terms:

1. Projects for the production of energy from renewable sources and their associated infrastructure may be declared of special social and economic interest by the Galician Regional Government Council at the proposal of the department responsible for energy.

2. For the declaration of special social and economic interest, the benefits of the projects will be assessed at the discretion of the law. In particular, the declaration may apply to projects that meet any of the following requirements:

- a) Renewable projects that sign energy purchase agreements at a competitive price.
- b) Renewable energy projects that involve certain investments in the territory or the execution of business projects.
- c) Renewable projects for self-consumption of electricity.
- d) Projects for the repowering and technological updating of existing wind farms.

- A maximum base of 10,000 euros is established for each entity regardless of whether the investment is made in one or several tax periods.

The maximum base cited will be **similar to** in individual taxation and in joint taxation.

Incompatibility

This deduction is **incompatible** with any other regional deduction that is applicable for the **same investment in capital**.

It therefore follows **incompatible**, with respect to a **same investment**, with the application of the regional deductions "For investment in the acquisition of shares or equity interests of newly created or recently created entities", "For investment in the acquisition of shares or equity interests of newly created or recently created entities and their financing", "For investment in shares of entities listed in the segment of companies in expansion of the alternative stock market" and "For investment in companies that carry out agricultural activities".

Note: Once the information necessary for its calculation has been entered by the taxpayers entitled to the deduction, it will be automatically transferred to the section "Additional information to the regional deduction of Galicia for investment in the acquisition of shares or equity interests in entities that carry out certain projects declared

to be of special public, social or economic interest" of Annex B.13 of the declaration.

For expenses arising from the adaptation of an empty property for rental as housing

Regulations: Art. 5. Twenty-two Text Consolidated text of the legal provisions of the Autonomous Community of Galicia regarding taxes ceded by the State, approved by Legislative Decree 1/2011, of July 28

Maximum amount and basis of the deduction

- The **15 percent of the amounts paid for the repair and conservation work**, as well as **any other expenses necessary to make the property suitable for rental as a dwelling**, including obtaining the energy efficiency certificate and formalizing the lease agreement, **in the tax period in which the lease is established**.

Clarifications :

1. They are understood as **repair and maintenance expenses** those defined in Article 13 of the Regulation of IRPFABBR.

2. They are understood to be included in the concept **any other expenses necessary to make a property suitable for rental as a dwelling** Along with the costs of obtaining the energy efficiency certificate and formalizing the lease agreement, the management fees, taxes for works, registration of supplies and advertising of the rental.

3. The following will also be deductible: **expenses incurred during the period the taxpayer has to lease the property** from the completion of the works, discussed below.

- The **maximum base** the deduction will amount to **9,000 euros per home**, both in individual and joint taxation and will consist of the amounts justified by an invoice, which must comply with all the conditions established in the Regulation governing invoicing obligations, approved by Royal Decree 1619/2012, of November 30.

The invoice received by the taxpayer must be kept for the duration of the limitation period.

Precision:

In the case of a community of owners, the amounts paid will be charged to the person in whose name the invoice is issued unless it is proven that it has been paid from the income of the co-owners or from the community property.

- The **maximum annual base** the deduction will amount to **3,000 euros per dwelling**, both in individual and joint taxation. **Amounts paid but not deducted** Because the base exceeds this maximum limit, deductions may be made with the same limit in the **2 next exercises**.

Important : The maximum base and the maximum annual base of the deduction will be prorated according to the amount paid by each of the homeowners.

In the event that the deduction provided for 2 or 3 dwellings coexists at the same time, the maximum total annual base will rise to **6,000 euros** and the amounts paid not deducted because they exceed this amount. They may be deducted with the same limit in the **4 next exercises**.

Requirements and other conditions for the application of the deduction

- The deduction **It will only be applicable to properties located in Galicia** in which the **housing lease provided for in article 2 of Law 29/1994**, of November 24, on urban leases.
- Real estate **they must carry empty** for at least **one year prior to the start of the works**.

The minimum period of one year in which the property must be empty will be calculated from date to date, without prejudice to the fact that during part of the previous tax period the property may not have been considered an empty dwelling.

A property will be considered empty when it is not inhabited, rented, in use or used for economic activities.

- The **works** they must **conclude** within the maximum period of **two years**. The completion date will be verified by the date of the invoice issued for the works.
- The real estate **It must be leased within a maximum period of 6 months** from the date of completion of the works.
- The lease agreement must have **effective duration of at least three** .

It is understood **this requirement has been met** when the initial duration established in the lease agreement was for a period less than the minimum duration of three years (or no duration was stipulated, or it was indeterminate) and with the system of mandatory annual extensions the minimum duration of three years is reached.

However, the right to the deduction will not be lost if the lease term is less than three years, provided that the property is placed in a situation of expectation of rental and is subject to a new housing lease agreement within six months of the termination of the previous agreement, provided that the sum of the duration periods of both lease agreements is equal to or greater than three years.

- The **worth** of the real estate **It cannot exceed 250,000 euros**.

For these purposes, the value of the property will be taken as the reference value provided for in the regulations governing the real estate cadastre, on the date of accrual of the tax in the tax period in which the works are completed. If there is no reference value or if it cannot be certified by the General Directorate of the Cadastre, the market value will be used as the value.

- The **tenant** of the house **It cannot be the spouse or a relative**, by blood or by affinity, up to and including the third degree, of the taxpayer.
- The taxpayer **must declare the NIF of the person or persons providing the services and the total amount paid** to each one of them.
- The taxpayer must be **owner of a maximum of three homes** Regardless of where they are located, that can be used for rental, excluding garages and storage rooms and without taking into account their main residence.

Clarifications :

- It will be ensured that the property has the status of a dwelling and **regardless of the percentage of participation** of the taxpayer, owner or usufructuary.
- In **joint taxation** The calculation of the maximum number of dwellings must be done per taxpayer.

Outstanding balances to be applied

The application of the deduction may not result in a negative regional tax liability.

This application will take place, provided there is sufficient regional tax liability, once the regional portion of the state deductions and the rest of the regional deductions for the year have been applied.

If, as a result, the taxpayer is unable to apply the deduction in full, **The amount not deducted may be deducted in the following four tax years.** until its exhaustion, provided that the dwelling remains rented during that period and meets the requirements mentioned above with the sole exception of the requirement that it be empty for at least one year before the start of the works.

If the taxpayer is entitled, in the same tax period, to this deduction and to the deduction "For the rental of empty homes", **the one whose amount is lower will be applied first** and then the remaining amount until the total of the regional quota is reached.

Important : *Once the information necessary for its calculation has been entered by the taxpayers entitled to the deduction, it will be automatically transferred to the section "Additional information to the regional deduction of Galicia for expenses derived from the adaptation of an empty property for rental as housing" of Annex B.15 of the declaration.*

For the leasing of empty homes

Regulations: Art. 5. Twenty-three Text Consolidated text of the legal provisions of the Autonomous Community of Galicia regarding taxes ceded by the State, approved by Legislative Decree 1/2011, of July 28

Amount of deduction

500 euros for each of the properties intended for housing rental.

Temporal scope of application of the deduction

The deduction is applicable **in the first tax period in which the property is put up for rent.**

Requirements and other conditions for the application of the deduction

- The deduction is applicable to **properties located in Galicia** in which the **housing lease provided for in article 2 of Law 29/1994**, of November 24, on Urban Leases.
- Real estate must carry **empty** for at least one year prior to the formalization of the lease agreement.

The minimum period of one year in which the property must be empty will be calculated from date to date, without prejudice to the fact that during part of the previous tax period the property may not have been considered an empty dwelling.

A property will be considered empty when it is not inhabited, rented, in use, or used for economic activities.

- He **contract** lease agreement must have a **effective duration of at least three years.**

This requirement is considered fulfilled when the initial duration established in the lease agreement was for a period shorter than the minimum duration of three years (or no duration period was stipulated or it was indeterminate) and with the system of mandatory annual extensions the minimum duration of three years is reached.

However, the right to the deduction will not be lost if the lease agreement has a duration of less than three years when said property becomes subject to a rental expectation and is again subject to a new housing lease agreement within six months from the termination of the previous contract, provided that the sum of the duration periods of both lease agreements is equal to or greater than three years.

- **The tenant** of the house **It cannot be the spouse or a relative**, by blood or by affinity, up to and including the third degree, of the taxpayer.
- He **monthly price of renting the home**, including its annexes, **It cannot exceed 700 euros.**

He **monthly rent price** It refers to the monthly rent initially agreed upon in the contract between the taxpayer and the tenant, without taking into account the annual updates provided for in the clauses of the same.

- Only taxpayers who are owners or usufructuaries of a property may apply this deduction **maximum of three dwellings** Regardless of where they are located, that can be used for rental, excluding garages and storage rooms and without taking into account their main residence.

Clarifications :

- It will be ensured that the property has the status of a dwelling and **regardless of the percentage of participation** of the taxpayer, owner or usufructuary.

- In **joint taxation** The calculation of the maximum number of dwellings must be done per taxpayer.

- The amount of the deduction is **will prorate** depending on the **percentage of participation** in the **full ownership** or in its **usufruct of the property**.

Outstanding balances to be applied

The application of the deduction may not result in a negative regional tax liability.

This application will take place, provided there is sufficient regional tax liability, once the regional portion of the state deductions and the rest of the regional deductions for the year have been applied.

If, as a result, the taxpayer is unable to apply the deduction in full, **The amount not deducted can be taken in the following four tax years.** until their exhaustion, provided that the dwelling continues to be rented during that period with the same requirements mentioned above, except for the requirement that they must have been empty for at least one year prior to the formalization of the lease agreement.

If the taxpayer is entitled, in the same tax period, to this deduction and to the deduction "For expenses derived from the adaptation of an empty property for rental as a dwelling", **the one whose amount is lower will be applied first** and then the remaining amount until the total of the regional quota is reached.

Important : Once the information necessary for its calculation has been entered by the taxpayers entitled to the deduction, it will be automatically transferred to the section "Additional information to the regional deduction of the Canary Islands for putting homes on the rental market for main residences, of Cantabria for the rental of empty homes, of Extremadura for landlords of empty homes, of Galicia for the rental of empty homes and Madrid for the rental of empty homes" of Annex B.13 of the declaration.

For the aid and subsidies received by people diagnosed with amyotrophic lateral sclerosis or with its phenotypes

Regulations: Art. 5. Twenty-four Text Consolidated text of the legal provisions of the Autonomous Community of Galicia regarding taxes ceded by the State, approved by Legislative Decree 1/2011, of July 28

Amount and requirements for applying the deduction

- The amount of this deduction will be the result of applying the average tax rates to the amount of the subsidy or public aid that is included in the taxable base.

- The deduction may be applied by taxpayers who include in the general taxable base of the period the amount corresponding to a subsidy or any other public aid intended for people diagnosed with amyotrophic lateral sclerosis or with its phenotypes.

For the purchase of textbooks and school supplies

Regulations: Art. 5. Twenty-five Text Consolidated text of the legal provisions of the Autonomous Community of Galicia regarding taxes ceded by the State, approved by Legislative Decree 1/2011, of July 28

Maximum amount and limit of the deduction

- He **15 percent** of the **amounts paid by the taxpayer** for the following purposes:
 - a. The acquisition of **textbooks** for their **descendants** that have been edited for Primary Education, Compulsory Secondary Education and Special Education.
 - b. The acquisition of **school supplies** for their **descendants** for those educational levels.

It shall be understood by **school supplies** The set of consumable means and resources that facilitate school teaching and learning, such as notebooks, pencils or pens, as well as clothing and sports footwear for the physical education subject, intended to be used by students for the development and application of the contents determined by the curriculum of the general education established by the current academic regulations.

The categories or elements of school supplies and the applicable limits that may be included in the deduction will be specified by order of the head of the department responsible for finance.

Important : will only entitle the holder to apply the deduction in the tax year **2025** the amounts corresponding to the acquisitions included in the invoices issued between July 1 and December 31, both inclusive.

- A **maximum limit** of the deduction of **105 euros** by each **descendant** registered.

Requirements and other conditions for the application of the deduction

- Only those will be taken into account **descendants** that entitle the person to the application of the minimum allowance for descendants, unless the payment of the supporting invoices is made by the parent who is not entitled to apply that minimum allowance.
- The **descendants** Those generating the right to apply the deduction must be **enrolled in publicly funded educational institutions**.
- The **per capita income of the family unit** it must be **equal to or less than 30,000 euros**.

It shall be understood by **per capita income of the family unit** for the school year **2025-2026** the result of dividing the **family unit income** of the fiscal year **2024** among the number of countable members, taking into account that members who prove a disability equal to or greater than 33 will count as two % or the

receipt of a Social Security pension for permanent disability in the degrees of total, absolute or severe disability, or the equivalent of passive classes.

The **family unit income** will be the result of adding up the incomes of each of the **computable members** of the family that obtains income of any kind, in accordance with the regulations governing the IRPFABBR.

When a declaration is filed from IRPFABBR In the fiscal year 2024, the general taxable base (box **[435]**) and the taxable base of savings (box **[460]**); If it is not presented, the income will be taken into account in accordance with the tax data provided by the State Tax Administration Agency (certificate of imputations).

They will be considered **countable members of the family unit**:

- a) Parents who are not legally separated or divorced or, where applicable, the students' guardians.
- b) Minor children, with the exception of emancipated children, as well as minor persons under guardianship or in legally constituted family or pre-adoptive foster care.
- c) Disabled adult children when their legal capacity has been judicially modified by the establishment of representative guardianship or when they are subject to extended or rehabilitated parental authority until this measure is reviewed.
- d) Unmarried children under 25 years of age who live in the family home.
- e) Legally separated or divorced parents with shared custody form a family unit with the children they have in common.
- f) The person joined by new marriage or by de facto union to the parent of the student, except in cases of shared custody.

When **there is no marital bond**, it will be understood that the parents and all descendants who live with them and who meet the requirements of letters b), c) and d) of point 1 constitute a family unit, except in cases of shared custody.

He/She will not be considered a computable member:

- a) The parent who does not live with the student in cases of legal separation or divorce, except in the case of shared custody.
- b) The aggressor in cases of gender violence.

- In case that **more than one taxpayer is entitled to apply the deduction** The rules of apportionment, coexistence and other limits provided for in the state regulations will apply. IRPFABBR.

The pro-rata allocation refers only to the limit of 105 euros for the same dependent, since the deduction will be applied to the expenses paid by the taxpayers for the acquisition of books and school supplies.

- The **proof of expenditure** The acquisition of textbooks and school supplies will be carried out **through the detailed invoice of the goods purchased and the proof of payment made** by credit or debit card, bank transfer, nominative check, deposit into an account at credit institutions, or through authorized instant electronic payment service platforms in Spain.

In no case will amounts paid through legal tender money give the right to make this deduction.

Important : in a way **exceptional** In 2025, amounts paid through deliveries of legal tender will also be admissible.

Incompatibility

This deduction will be **incompatible** with any scholarship or public aid received in the tax period in question that covers the acquisition of textbooks and school materials relating to the same school year.

In particular, those who benefit from participation in the solidarity fund for textbooks and from receiving aid for the purchase of textbooks and school materials from the competent education department will not be able to apply this deduction to expenses corresponding to the same school year.

For the aid received by people affected by thalidomide in Spain during the period 1950-1985

Regulations: Art. 5. Twenty-six Text Consolidated text of the legal provisions of the Autonomous Community of Galicia regarding taxes ceded by the State, approved by Legislative Decree 1/2011, of July 28

Amount and requirements for applying the deduction

- The amount of this deduction will be the result of applying the average tax rates to the amount of public aid that is included in the taxable base.
- The deduction may be applied by taxpayers who include in the general taxable base of the period the amount corresponding to the public aid intended for people affected by thalidomide in Spain during the period 1950-1985.

Temporal scope of application of the deduction

The deduction will be applicable to public aid received and included by the taxpayer in the general tax bases of the 2023 and subsequent years.

In the event that the taxpayer requests the rectification of their self-assessments of IRPFABBR For the 2023 and 2024 tax years, the amount of the deduction will appear in the box **[1038]** from Annex B.5 of your returns, "Other deductions".

Community of Madrid

Taxpayers who in 2025 had their habitual residence in the territory of the Community of Madrid may apply the following regional deductions:

By birth or adoption of children

Regulations: Articles 4 and 18.1 Text Consolidated legal provisions of the Community of Madrid on taxes transferred by the State, approved by Legislative Decree 1/2010, of October 21

Deduction amounts and application periods

- **721.70 euros for each child born or adopted.**
- In the case of **multiple births or adoptions**, the amount corresponding to the first tax period in which the deduction is applied will be increased by **721.70 euros for each child**.

Important: In accordance with the Fifth Final Provision of the Consolidated Text of the legal provisions of the Community of Madrid regarding taxes ceded by the State, the deduction for the birth or adoption of children of Article 4 of the Consolidated Text of the Legal Provisions of the Community of Madrid regarding taxes ceded by the State, in the regulation in force since **January 1, 2023** it will only apply to children born or adopted from that date onwards..

For births or adoptions **prior to January 1, 2023** The applicable amount will be 600 euros for each child born or adopted.

Temporal scope of application of the deduction

The deduction applies both in the tax period in which the birth or adoption occurs and in each of the two tax periods that follow.

Requirements and other conditions for the application of the deduction

- Only parents who live with their newborn or adopted children will be entitled to take the deduction.
- When children born or adopted **live with both parents** and they pay taxes individually, **the amount of the deduction will be prorated equally** in the tax return of each of them.

- **Limits on the sum of the general and savings tax bases** (sum of boxes **[0435]** and **[0460]** of the declaration) **in order to apply the deduction.**

A double limit is required: One general requirement, which must be met by the taxpayer who intends to apply the deduction, and another specific requirement, which must be met by the family unit of which the taxpayer is a part:

a. Taxpayer: The sum of the taxpayer's general and savings tax bases may not exceed:

- **30,930 euros** in individual taxation.
- **37,322.20 euros** in joint taxation.

b. Family unit: the sum of the general and savings tax bases **of all members** of the family unit of which the taxpayer may be a part **may not exceed 61,860 euros.**

Rules for its application:

- If it is a conjugal family unit (as regulated in article 82.1.1 of the Law of IRPFABBR), the taxable bases of each of the members of the family unit integrated into it must be added, regardless of whether they opt for the joint taxation regime and whether or not they are required to file a declaration.

Thus, for each spouse, the taxable base will be that corresponding to both of them plus that of the children (minors or legally incapacitated adults subject to extended or rehabilitated parental authority), common or not, who live with the couple.

In the case of joint taxation, the taxable base of said declaration will be the one taken into account for the purposes of the established limit.

- If it is a single-parent or non-conjugal family unit, only the taxable bases of the members of the family unit that theoretically correspond to each taxpayer must be added, in accordance with the provisions of article 82.1.2 of the Law of IRPFABBR: the taxpayer himself and his children (minors or legally incapacitated adults subject to extended or rehabilitated parental authority) who live with him. And all of this, also, regardless of whether or not they choose to pay taxes under the joint tax regime and whether or not they are required to file a return. In the case of joint taxation, the taxable base of said declaration will be the one taken into account for the purposes of the established limit.

Both base limits must be fulfilled both in the **tax period in which the birth or adoption occurs** as in **each of the following two exercises** in which the deduction is applicable.

Compatibility

This deduction results **compatible** with the application of the regional tax deduction "For international adoption of children".

For international adoption of children

Regulations: Art. 5 Text Consolidated legal provisions of the Community of Madrid on taxes transferred by the State, approved by Legislative Decree 1/2010, of October 21

Amount of deduction

721.70 euros for each child adopted in the tax period, provided that it is an international adoption.

Conditions for the application of the deduction

- Adoption has an international character when it results from the rules and conventions applicable to this matter.
- When the adopted child **lives with both adoptive parents the amount of the deduction will be increased by 50% and will be prorated equally** in the declaration of each of them if they opt for individual taxation.

Compatibility

This deduction is **compatible** with the application of the regional deduction "For the birth or adoption of children."

For foster care of minors

Regulations: Articles 6 and 18.1 and 4.a) Text Consolidated of the legal provisions of the Community of Madrid regarding taxes ceded by the State, approved by Legislative Decree 1/2010, of October 21

Amount of deduction

Taxpayers may deduct **for each minor in foster care** the following amounts:

- **618.60 euros** if it is the **first minor** in foster care.
- **773.25 euros** if it is the **second minor** in foster care.
- **927.90 euros** if it is the **third or subsequent minor** in foster care.

Requirements and other conditions for the application of the deduction

- The foster care that entitles the child to the deduction may be simple, permanent or pre-adoptive, administrative or judicial.

Accuracy : Please note that Law 26/2015, of July 28, which modifies the system of protection for children and adolescents (BOE of July 29) has modified, with effect from August 18, 2015, article 173 bis of the Civil Code that regulates the modalities of foster care (urgent, temporary and permanent). The aforementioned law also added a new article 176 bis regulating the delegation of guardianship for pre-adoption cohabitation.

Furthermore, the second Additional Provision of said Law 26/2015 establishes that "All references made in the laws and other provisions to pre-adoptive foster care must be understood as being made to the delegation of custody for pre-adoptive cohabitation provided for in article 176 bis of the Civil Code. Those made to simple foster care should be understood as being made to temporary family foster care provided for in article 173 bis of the Civil Code; and when they are made to the Collaborating Entities for international adoption, they will be understood to be made to the organizations accredited for international adoption."

For all these reasons, the deduction is understood to be applicable to any of the types of foster care contemplated in article 173 bis of the Civil Code and to the delegation of custody for pre-adoption cohabitation provided for in article 176 bis of the Civil Code.

Remember: Currently, foster care (emergency, temporary and permanent) and delegation of guardianship for pre-adoption cohabitation give the right to apply this deduction.

- **For the purposes of determining the order number of the foster child** , only those minors who have remained in said regime for more than 183 days of the tax period will be counted. In no case will minors who have been adopted during said tax period be counted.
- The application of this deduction requires **that the taxpayer be in possession, if required, of the corresponding certificate accrediting the foster care** , issued by the competent Department of the Community of Madrid.
- **That the sum of the general and savings tax bases** , sum of boxes **[0435]** and **[0460]** of the declaration, **does not exceed** :
 - **26,414.22 euros** in individual taxation.
 - **37,322.20 euros** in joint taxation.
- In the event of foster care of minors through **marriages or de facto unions** , **the amount of the deduction will be prorated equally** in the individual declaration of each of them if they are taxed in this way.

Note: This deduction may not be applied in the case of delegation of custody for pre-adoption cohabitation when this gives rise to the adoption of the minor during the year, without prejudice to the application of the regional deduction "For birth or adoption of children"

For unpaid care of people over 65 years of age and/or with disabilities

Regulations: Articles 7 and 18.1 and 4.b) Text Consolidated of the legal provisions of the Community of Madrid regarding taxes ceded by the State, approved by Legislative Decree 1/2010, of October 21

Amount and requirements for applying the deduction

1,546.50 euros for each person over 65 years of age or with a disability equal to or greater than 33 percent, when the following requirements are met:

- That he/she lives for **more than 183 days a year** with the taxpayer under a **foster care regime without compensation**,
- That the **person** in foster care **does not give rise to obtaining aid or subsidies** of the Community of Madrid.

Other conditions for the application of the deduction

- In the event of **fostering of people over 65 years old** **The person being hosted must not be related to the taxpayer.** by a relationship of the fourth degree or less, whether by consanguinity or affinity.

If the person being cared for has a recognized disability of 33 percent or higher, the limitation on the degree of kinship will not apply.

Precision:

Articles 68 and 154 of the Civil Code impose the obligation of cohabitation and protection between spouses, as well as cohabitation and assistance in the case of unemancipated children who are under parental authority. Therefore, this deduction **not applicable** when it involves spouses with disabilities or children with disabilities under the parental authority of the taxpayer.

Similarly, this deduction does not apply to those forms of family foster care contained in articles 172 et seq. of the Civil Code. For these other cases, the regional tax deduction "For foster care of minors" is in effect.

- **That the sum of the general and savings tax bases** , sum of boxes **[0435]** and **[0460]** of the declaration, **does not exceed** :
 - **26,414.22 euros** in individual taxation.
 - **37,322.20 euros** in joint taxation.
- When the person covered generates the right to the deduction for more than one taxpayer simultaneously, **the amount of the deduction will be prorated equally** in the declaration of each of them, if they pay taxes individually.
- The taxpayer who wishes to apply this deduction **must obtain, if required, the corresponding certificate from the competent Department in the matter** , certifying that neither the taxpayer nor the fostered person have received aid from the Community of Madrid linked to the foster care.

For the care of ancestors

Regulations: Art. 7 bis Consolidated Text of the legal provisions of the Community of Madrid regarding taxes ceded by the State, approved by Legislative Decree 1/2010, of October 21

Amount and requirements for applying the deduction

- **515.50 euros for each ascendant over 65 years of age or with a disability equal to or greater than 33%** for whom the minimum for ascendants can be applied.

- When the ascendant generates the right to the deduction for more than one taxpayer simultaneously, **the amount of the deduction will be prorated equally** in the declaration of each of them, if they pay taxes individually.

For rental of main residence

Regulations: Articles 8 and 18.1 and 4.c) Text Consolidated of the legal provisions of the Community of Madrid regarding taxes ceded by the State, approved by Legislative Decree 1/2010, of October 21

Amount and maximum limit of the deduction

- **30% of the amounts paid** for the **rental of the habitual residence** in the tax period.

Precision 1: The rent to be paid for the lease agreement signed by only one of the spouses is a debt that corresponds exclusively to the signatory, regardless of the internal relationships that may subsequently arise within the matrimonial economic regime. Therefore, the amounts paid by the spouse who is not listed in the contract do not give the right to said deduction because he or she is not a tenant, regardless of the marital property regime. See in this regard the Supreme Court Judgment number 220/2009, of April 3 (Civil Division), issued in cassation appeal number 1200/2004 (ROJ : STS 2464/2009).

Precision 2 : The right to the deduction for the rental of a habitual residence is linked to that habitable building whose primary purpose is to satisfy the **permanent** housing need of the tenant, in accordance with the terms of the Urban Leasing Law. However, when the contract signed is described by the parties as "**seasonal** ", it could be considered that the property in question has met the permanent housing need, provided that the contract has been extended for a minimum period of one year.

- The **maximum deduction limit will be 1,237.20 euros**, both in individual and joint taxation.

Requirements and other conditions for the application of the deduction

- **Age of the taxpayer.**

The taxpayer must be **under 40 years of age on the tax due date** (normally, December 31).

- **Limits on the sum of the general and savings tax bases** (sum of boxes **[0435]** and **[0460]** of the declaration) **in order to apply the deduction.**

A double limit is required; One general requirement, which must be met by the taxpayer who intends to apply the deduction, and another specific requirement, which must be met by the family unit of which the taxpayer is a part:

a. Taxpayer: The sum of the taxpayer's general and savings tax bases may not exceed:

- **26,414.22 euros** in individual taxation.
- **37,322.20 euros** in joint taxation.

b. Family unit: the sum of the general and savings tax bases **of all members** of the family unit of which the taxpayer may be a part **may not exceed 61,860 euros**.

Rules for applying limits to the family unit:

- **If it is a conjugal family unit** (of those regulated in article 82.1.1 of the Law of IRPFABBR), the taxable bases of each of the members of the family unit integrated into it must be added, regardless of whether they opt for the joint taxation regime and whether or not they are required to file a declaration.

Thus, for each spouse, the taxable base will be that corresponding to both of them plus that of the children (minors or legally incapacitated adults subject to extended or rehabilitated parental authority), common or not, who live with the couple.

In the case of joint taxation, the taxable base of said declaration will be the one taken into account for the purposes of the established limit.

- **If it is a single-parent or non-conjugal family unit**, The taxable bases of the members of the family unit that theoretically corresponds to each taxpayer must be added, in accordance with the provisions of article 82.1.2 of the Law of IRPFABBR: the taxpayer himself and his children (minors or legally incapacitated adults subject to extended or rehabilitated parental authority) who live with him. And all of this, also, regardless of whether or not they choose to pay taxes under the joint tax regime and whether or not they are required to file a return. In the case of joint taxation, the taxable base of said declaration will be the one taken into account for the purposes of the established limit.

- The amounts paid for the rental of the habitual residence must exceed **20 percent** of the aforementioned sum of the taxpayer's general and savings tax bases.
- In order to apply the deduction, the **taxpayer must be in possession of the receipt or, where applicable, a copy of the receipt for the deposit of the security deposit** held at the Social Housing Agency of the Community of Madrid, formalised by the landlord, in accordance with the provisions of article 36 of Law 29/1994, of 24 November, on Urban Leases, and Decree 181/1996, of 5 December, regulating the deposit regime for rental deposits in the Community of Madrid, **or have a copy of the complaint filed with said body for failure to provide them with said receipt by the landlord**.

Note: Once the information necessary for its calculation has been entered by the taxpayers entitled to the deduction, it will be automatically transferred to the section "Additional information on the regional deduction for rental of Andalusia, Principality of Asturias, Balearic Islands, Canary Islands, Cantabria, Castilla-La Mancha, Castilla y León, Catalonia, Extremadura, Galicia, Madrid, Region of Murcia, La Rioja and Valencian Community" of Annex B.11 of the declaration.

For expenses derived from the rental of housing

Regulations: Articles 8 bis and 18.4.c) Consolidated Text of the legal provisions of the Community of Madrid regarding taxes ceded by the State, approved by Legislative Decree 1/2010, of October 21

Amount and maximum limit of the deduction

- **10% of the amounts paid in fiscal year** by taxpayers who have **properties rented as housing** provided that they correspond to one of the following concepts linked to such leases:
 - Repair and maintenance costs.
 - Expenses for formalizing leasing contracts.
 - Insurance premiums for damages and non-payments.
 - Obtaining energy efficiency certificates.
- **The maximum deduction limit is 154.65 euros**, both in individual and joint taxation and regardless of the number of properties rented.

Clarifications:

- The property does not have to be leased during the tax period in which the expenses included in the deduction are incurred. In any case, it will be necessary to prove the expected rental situation of the property that gives rise to the expenses.
- The deduction will only apply to residential leases provided for in Article 2 of Law 29/1994, of November 24, on urban leases. Leases for purposes other than housing are therefore excluded.

Requirement for the application of the deduction

Taxpayers must be in possession **the receipt or, where applicable, a copy of the receipt for the deposit of the security deposit at the Social Housing Agency of the Community of Madrid, formalized by the landlord, in accordance with the provisions of Article of Law 29/1994, of November 24, on Urban Leases, and Decree 181/1996, of December 5, which regulates the deposit regime for rental deposits in the Community of Madrid.**

Compatibility

This deduction is **compatible** with the application of the regional deduction "For the rental of empty homes."

For leasing empty homes

Regulations: Articles 8 ter and 18.4.c) Consolidated Text of the legal provisions of the Community of Madrid regarding taxes ceded by the State, approved by Legislative Decree 1/2010, of October 21

Amount of deduction

1,000 euros for each of the real estate properties intended for **rental of housing** .

Temporal scope of application of the deduction

The deduction is applicable in the **year of formalization of the corresponding lease contract** .

Requirements for applying the deduction

- The deduction may be applied by taxpayers **owners or usufructuaries of empty homes** , for at least one year prior to the conclusion of a **housing lease contract** subject to Law 29/1994, of November 24, on Urban Leases.

A dwelling will be considered **empty** when it is not inhabited, rented, in use, or affected by economic activities.

- The lease agreement must have **effective duration of at least three** .

This requirement **will be deemed to have been met when the contract reaches this duration** , even if no initial duration period has been stipulated, it is indefinite or has an initial duration of less than three years if, as a result of the system of mandatory annual extensions, the minimum duration of three years is reached.

However, **the right** to the deduction will not be lost if the lease agreement has a **duration of less than three years** when the property becomes a **rental expectation** situation and is again the subject of a **new residential lease agreement** within the period of **six months from the end of the previous agreement** , provided that the **sum of the duration periods** of the lease agreements **is at least three years** .

- The **tenant** of the dwelling **may not be the spouse or a relative** , by blood or marriage, up to the third degree inclusive, of the taxpayer.
- Only taxpayers who own **maximum of five properties used as housing** (excluding garages and storage rooms) may apply this deduction.

For this purpose properties in which the taxpayer has a stake, as owner or usufructuary, must be included, with the exclusion of garages and storage rooms, regardless of whether any of them are intended to satisfy the taxpayer's housing needs or could be excluded from the scope of the deduction.

- Taxpayers must be in possession **the receipt or, where applicable, a copy of the receipt for the deposit of the security deposit at the Social Housing Agency of the Community of Madrid, formalized by the landlord, in accordance with the provisions of Article** of Law 29/1994, of November 24, on Urban Leases, and Decree 181/1996, of December 5, which regulates the deposit regime for rental deposits in the Community of Madrid.

Other conditions for the application of the deduction

The amount of the deduction will be **prorated** based on **the percentage of ownership interest in the property** .

The amount of the deduction will be prorated based on the percentage of participation that the taxpayer has as **owner or usufructuary** in the property leased.

Loss of the right to deductions made

Failure to **any** one of the required conditions will result in **loss of the right to the deduction**, proceeding to regularization in accordance with the provisions of the state regulations of IRPFABBR.

Compatibility

This deduction is **compatible** with the application of the regional deduction "For expenses derived from the rental of housing."

***Note:** Once the information necessary for its calculation has been entered by the taxpayers entitled to the deduction, it will be automatically transferred to the section "Additional information to the regional deduction of the Canary Islands for the placement of homes on the rental market for regular homes and of Madrid for the rental of empty homes" of Annex B.13 of the declaration.*

For donations to foundations and sports clubs

Regulations: Articles 9 and 18.3 Text Consolidated legal provisions of the Community of Madrid regarding taxes ceded by the State, approved by Legislative Decree 1/2010, of October 21

Amount and requirements for applying the deduction

- **15% of the donated amounts** to foundations that meet the requirements of Law 1/1998, of March 2, on Foundations of the Community of Madrid that pursue cultural, welfare, educational or health purposes or any other purposes of a similar nature to these.

In any case, these foundations must be registered in the Registry of Foundations of the Community of Madrid, report to the corresponding protectorate body and the latter must have ordered their deposit in the Registry of Foundations.

- **15% of the amounts donated** to basic and elementary sports clubs defined in articles 29 and 30 of Law 15/1994, of December 28, on Sports in the Community of Madrid.

In any case, these clubs must be registered in the Registry of Sports Associations of the Community of Madrid.

- The **deduction base for all the donations indicated** may not exceed 10 percent of the taxable base, understood as the sum of the general taxable base and the taxpayer's savings base.

Due to the increase in the costs of external financing for investment in primary housing derived from the rise in interest rates

Regulations: Articles 10 and 18.2 Text Consolidated legal provisions of the Community of Madrid regarding taxes ceded by the State, approved by Legislative Decree 1/2010, of October 21

Amount and maximum limit of the deduction

- **The amount of the deduction** will be the **result** of applying the **percentage of 25 percent** on the **excess corresponding to the interest paid in the tax period** , according to the specific conditions of the mortgage loan, **on the interest that would have been paid if the aforementioned conditions had been applied** in that fiscal year **the Euribor corresponding to the month of December 2022** .

This excess must be calculated by comparing **month by month** the interest actually paid would have been paid by applying the Euribor corresponding to the month of December 2022 to the loan conditions, that is, applying said Euribor plus the spread established in the conditions.

If, due to the review or update of the interest rate throughout the year, there are months in the tax period in which the excess of interest paid does not occur with respect to that which would have been paid by applying the Euribor of December 2022 plus the agreed differential, the deduction will not be allowed for those months.

- The **maximum limit** of the deduction is **300** euros per year, both for individual and joint taxation.

Requirements for applying the deduction

- That taxpayers **pay** sums in the form of **interest** arising from a **mortgage loan** taken out for the **acquisition** of the **habitual residence**.

It will be considered **main residence** that which conforms to the definition and requirements established in the Twenty-Third Additional Provision of the Law of IRPFABBR and in its implementing regulations.

- That **the purchase price of the home** , without considering the expenses and taxes inherent to the acquisition, **is equal to or less than 390,000.00 euros**.
- That **the mortgage loan** has been **arranged** with a financial institution at **variable interest rate** and **made before the start of the tax period** .
- That at the time of applying deduction **the property continues to have the status of habitual residence** .
- That the **sum of the general tax base and the savings of the taxpayer** , **together with that corresponding to the rest of the members of his family unit** , sum of the boxes **[0435]** and **[0460]** of the declaration, **does not exceed the amount in euros resulting from multiplying by 30,930 the number of members of said family unit** .

Rules for its application:

- If it is a conjugal family unit (as regulated in article 82.1.1 of the Law of IRPFABBR), the taxable bases of each of the members of the family unit integrated into it must be added, regardless of whether they opt for the joint taxation regime and whether or not they are required to file a declaration.

Thus, for each spouse, the taxable base will be that corresponding to both of them plus that of the children (minors or legally incapacitated adults subject to extended or rehabilitated parental authority), common or not, who live with the couple.

In the case of joint taxation, the taxable base of said declaration will be the one taken into account for the purposes of the established limit.

- If it is a single-parent or non-conjugal family unit, only the taxable bases of the members of the family unit that theoretically correspond to each taxpayer must be added, in accordance with the provisions of article 82.1.2 of the Law of IRPFABBR: the taxpayer himself and his children (minors or legally incapacitated adults subject to extended or rehabilitated parental authority) who live with him. And all of this, also, regardless of whether or not they choose to pay taxes under the joint tax regime and whether or not they are required to file a return. In the case of joint taxation, the taxable base of said declaration will be the one taken into account for the purposes of the established limit.

Incompatibility

This deduction is **incompatible** with the application of the regional deduction "For the payment of interest on loans for the purchase of housing by young people under thirty years of age."

The incompatibility falls on each **taxpayer**, regardless of the taxation method chosen.

Due to change of residence to a municipality at risk of depopulation

Regulations: Articles 10 bis and 18.2 Consolidated Text of the legal provisions of the Community of Madrid regarding taxes ceded by the State, approved by Legislative Decree 1/2010, of October 21

Amount and scope of application of the deduction

1,000 euros, applicable in the tax period in which the change of residence occurs and in the following period.

Requirements for applying the deduction

- That the taxpayers are **under thirty-five years of age**.

The age requirement for the taxpayer to be under 35 years of age on the date the tax accrues must be met **exclusively** in the tax period in which the transfer of habitual residence occurs, without it being required that it must be fulfilled in the year following the one in which the application of the deduction extends.

- That **move their habitual residence to a municipality in the Community of Madrid at risk of depopulation:**

Such consideration will be given to municipalities in the Community of Madrid that have a **population of less than 2,500 inhabitants as of January 1** of the **year prior** to the year in which the deduction was due, in accordance with data published by the INE.

You can consult the official population figures for Spanish municipalities in accordance with the Local Government Basic Law (art. 17) at the following link: [Madrid: Population by municipality and sex](#) .

-through the **onerous acquisition** of his **habitual residence** or

-through a **residential lease contract** subject to Law 29/1994, of November 24, on Urban Leases, **provided that the landlord is not your spouse or a relative** , by blood or affinity, **up to the third degree inclusive**.

- That taxpayers **maintain their residence in said municipality** during the **tax period** in which the **transfer of residence** occurs and in the **3 following tax periods** .

Clarifications:

- **The time requirement** will be deemed to have been met when, despite the required period not having elapsed, the **death** of the taxpayer occurs.

- On the contrary, circumstances that require a change of address in that municipality, such as marriage, marital separation, job transfer, obtaining a first job or change of employment or other similar justified , **will** be admitted as exempting from the required temporary compliance.

- That the **sum of the general tax base and the savings of the taxpayer , together with that corresponding to the rest of the members of his family unit** , sum of the boxes **[0435]** and **[0460]** of the declaration, **does not exceed the amount in euros resulting from multiplying by 30,930 the number of members of said family unit** .

Rules for its application:

- If it is a conjugal family unit (as regulated in article 82.1.1 of the Law of IRPFABBR), the taxable bases of each of the members of the family unit integrated into it must be added, regardless of whether they opt for the joint taxation regime and whether or not they are required to file a declaration.

Thus, for each spouse, the taxable base will be that corresponding to both of them plus that of the children (minors or legally incapacitated adults subject to extended or rehabilitated parental authority), common or not, who live with the couple.

In the case of joint taxation, the taxable base of said declaration will be the one taken into account for the purposes of the established limit.

- If it is a single-parent or non-conjugal family unit, only the taxable bases of the members of the family unit that theoretically correspond to each taxpayer must be added, in accordance with the provisions of article 82.1.2 of the Law of IRPFABBR: the taxpayer himself and his children (minors or legally incapacitated adults subject to extended or rehabilitated parental authority) who live with him. And all of this, also, regardless of whether or not they choose to pay taxes under the joint tax regime and whether or not they are required to file a return. In the case of joint taxation, the taxable base of said declaration will be the one taken into account for the purposes of the established limit.

The requirement of the taxpayer's taxable income, together with that of the other members of their family unit, **must be fulfilled in each of the two exercises** in which the deduction is applicable.

Loss of the right to deductions made

Failure to comply with any of the required conditions will result in the loss of the right to the deduction, and the matter will be regularized in accordance with the provisions of the state regulations. IRPFABBR.

Compatibility

This deduction is **compatible** with the application of the regional deduction “For the acquisition of a primary residence in municipalities at risk of depopulation”.

For the acquisition of habitual residence in municipalities at risk of depopulation

Regulations: Articles 10 ter and 18.2 Consolidated Text of the legal provisions of the Community of Madrid regarding taxes ceded by the State, approved by Legislative Decree 1/2010, of October 21

Amount, time scope of application and maximum limit of the deduction

- **10% of the purchase price of homes acquired by taxpayers in municipalities in the Community of Madrid at risk of depopulation .**

Such consideration will be given to municipalities in the Community of Madrid that have a **population of less than 2,500 inhabitants as of January 1** of the **year prior to the year in which the deduction is due**, according to the data published by the INE .

You can consult the official population figures for Spanish municipalities in accordance with the Local Government Basic Law (art. 17) at the following link: [Madrid: Population by municipality and sex](#) .

The purchase price of the home ## will be considered to be the actual amount for which such purchase is made plus the inherent expenses and taxes, excluding interest, that have been paid by the taxpayer.

Important : *The basis for the deduction will consist exclusively of those amounts intended to cover the actual cost of acquiring the property, plus the expenses and taxes inherent to said acquisition, such as direct and indirect taxes, registration, notary fees, etc. However, this does not include expenses related to the application for and granting of the mortgage loan that finances its acquisition, as these are not part of the price of the property.*

- The total amount of deduction **shall be prorated in tenths** and shall be applied in the tax period in which the acquisition occurs and the nine subsequent periods.

In cases where amounts are invested in several tax periods in the acquisition of a **home under construction** the amount of the deduction corresponding to each investment will be prorated by tenths and will be applied in the tax period in which said investment is made and the following nine tax periods.

- An annual maximum limit of **1,546.50 euros is established** .

Requirements for applying the deduction

- That the taxpayers are **under thirty-five years of age** .

The age requirement must be met **exclusively** in the tax period in which the acquisition of a property that will constitute their main residence takes place. That age requirement is not required in each of the nine subsequent years to which the application of the deduction extends.

- That **acquire** from January 1, 2024 in a **municipality** of the Community of Madrid **at risk of depopulation a property that will constitute their habitual residence**.

Clarifications :

- It will be considered **habitual residence** the one that conforms to the definition and requirements established in the regulations governing the IRPFABBR.

- The deduction is also applicable in cases where amounts are invested in the acquisition of a **home under construction** , that is, prior to the legal acquisition of the home, provided that the investment is made from January 1, 2024.

- That taxpayers **maintain their habitual residence in said municipality and their home** during the **tax period** in which the **acquisition** occurs and in the **3 following tax periods** .
- That the **sum of the general tax base and the savings of the taxpayer , together with that corresponding to the rest of the members of his family unit** , sum of the boxes **[0435]** and **[0460]** of the declaration, **does not exceed the amount in euros resulting from multiplying by 30,930 the number of members of said family unit** .

Rules for its application:

- If it is a conjugal family unit (as regulated in article 82.1.1 of the Law of IRPFABBR), the taxable bases of each of the members of the family unit integrated into it must be added, regardless of whether they opt for the joint taxation regime and whether or not they are required to file a declaration.

Thus, for each spouse, the taxable base will be that corresponding to both of them plus that of the children (minors or legally incapacitated adults subject to extended or rehabilitated parental authority), common or not, who live with the couple.

In the case of joint taxation, the taxable base of said declaration will be the one taken into account for the purposes of the established limit.

- If it is a single-parent or non-conjugal family unit, only the taxable bases of the members of the family unit that theoretically correspond to each taxpayer must be added, in accordance with the provisions of article 82.1.2 of the Law of IRPFABBR: the taxpayer himself and his children (minors or legally incapacitated adults subject to extended or rehabilitated parental authority) who live with him. And all of this, also, regardless of whether or not they choose to pay taxes under the joint tax regime and whether or not they are required to file a return. In the case of joint taxation, the taxable base of said declaration will be the one taken into account for the purposes of the established limit.

The requirement of the taxpayer's taxable income, together with that of the other members of their family unit, must be met both in the **tax period in which the acquisition of the property takes place** that will constitute their main residence, as in **each of the following nine exercises** in which the deduction is applicable.

Loss of the right to deductions made

Failure to comply with any of the required conditions will result in the loss of the right to the deduction, and the matter will be regularized in accordance with the provisions of the state regulations. IRPFABBR.

Provided that the taxpayer has maintained their habitual residence in the municipality and their home during the tax period in which the acquisition takes place and in the following three tax periods, the deduction will be applicable pro rata by tenths in the tax period in which the acquisition (or investment) takes place and the following nine tax periods. You will not lose the right to apply the deduction if you move your residence after the last of the three tax periods mentioned.

Compatibility and incompatibility

This deduction is **compatible**, for the **same investments**, with the application of the regional deductions "For change of residence to a municipality at risk of depopulation" and "For the payment of interest on loans for the purchase of housing by young people under thirty years of age".

Additionally, the present deduction results **incompatible**, for the **same investments**, with the application of the regional tax deduction "For the acquisition of housing due to the birth or adoption of children".

For educational expenses

Regulations: Articles 11 and 18.2 and 4.d) Text Consolidated of the legal provisions of the Community of Madrid regarding taxes ceded by the State, approved by Legislative Decree 1/2010, of October 21

Deduction amounts

- **15 percent** of schooling expenses.
- **15 percent** of language teaching costs.
- **5%** of the costs of purchasing clothing for exclusive school use.

Deduction base

- **The deduction base**, except for children or descendants who are enrolled in the **first cycle of Early Childhood Education**, consists of the **amounts paid** for the following concepts:

"Schooling" during the stages corresponding to the second cycle of Early Childhood Education, Compulsory Basic Education and Basic Vocational Training, referred to in articles 3.3, 3.10, 4 and 14.1 of Organic Law 2/2006, of May 3, on Education.

Clarifications:

- In public schools and private schools with educational subsidies, education must be free, so no student enrolled in such a school may bear tuition costs. It will be possible to cover tuition fees at non-subsidised private schools.

- Expenses for meals, transportation, and other food items will not be deductible. etc issued by the educational center that, although indirectly linked to teaching, do not correspond to it. Expenses for the purchase of textbooks will also not be deductible.

"Purchase of clothing for exclusive school use" during the stages corresponding to the second cycle of Early Childhood Education, Compulsory Basic Education and Basic Vocational Training, referred to in articles 3.3, 3.10, 4 and 14.1 of Organic Law 2/2006, of May 3, on Education.

Precision: The deduction may only be applied to clothing or footwear required or authorized by the guidelines of the educational center where the student is studying. The deduction covers all clothing required by the center.

Attention: *The expenses of **schooling** and **purchase of school clothes** that are subject to deduction can only be those paid by children or descendants who are studying at the school stages indicated above, which is only possible if they are studying in **Spain** . Consequently, expenses paid for education abroad are not deductible.*

"Language teaching" whether it is taught as an extracurricular activity or as special regime education. The deduction covers expenses derived from language teaching exclusively in the following cases:

- a. Special regime teaching provided in official language teaching centres.
- b. Language teaching as an extracurricular activity acquired either by the educational centre, at the expense of the students, or by the students themselves, provided that, in the latter case, the student is pursuing an official course.

Expenses incurred by **summer camps** abroad or in Spain for learning a language **cannot be deducted** since the term "extracurricular activity" indicates that language teaching must be received during the same period as official teaching. Therefore, expenses incurred during non-school periods or by descendants who are not pursuing official studies will not be eligible for deduction.

- In the case of children or descendants who are enrolled in the **first cycle of Early Childhood Education** referred to in article 14.1 of Organic Law 2/2006, of May 3, on Education, the **deduction base will consist exclusively of the amounts paid for the concept of schooling that are not paid through public prices or through private prices authorized by the Administration** .

Clarifications:

- In the event that the taxpayer has received a **remuneration in kind** motivated by the schooling of the descendant that is considered **exempt** of taxation in the IRPFABBR, as it does not represent an actual expense **cannot be computed** for the purposes of its inclusion in the deduction base for educational expenses of the Community of Madrid.

- Both the deduction for educational expenses of the Community of Madrid and the increase for expenses in daycare or authorized early childhood education centers of the state maternity deduction are **compatible** with respect to the **same descendant** .

Note: The deduction base will be reduced by the amount of scholarships and grants obtained from the Community of Madrid or any other Public Administration that cover all or part of the aforementioned expenses.

Requirements and other conditions for the application of the deduction

- Educational expenses that qualify for this deduction are those incurred during the tax period by children or descendants. **for those entitled to the minimum allowance for dependents** regulated in the Law of IRPFABBR.
- **That the sum of the general tax base and the taxpayer's savings, together with that corresponding to the rest of the members of his family unit**, sum of boxes **[0435]** and **[0460]** of the declaration, **does not exceed the amount in euros resulting from multiplying by 30,930 the number of members of said family unit**.

Rules for its application:

- If it is a conjugal family unit (as regulated in article 82.1.1 of the Law of IRPFABBR), the taxable bases of each of the members of the family unit integrated into it must be added, regardless of whether they opt for the joint taxation regime and whether or not they are required to file a declaration.

Thus, for each spouse, the taxable base will be that corresponding to both of them plus that of the children (minors or legally incapacitated adults subject to extended or rehabilitated parental authority), common or not, who live with the couple.

In the case of joint taxation, the taxable base of said declaration will be the one taken into account for the purposes of the established limit.

- If it is a single-parent or non-conjugal family unit, only the taxable bases of the members of the family unit that theoretically correspond to each taxpayer must be added, in accordance with the provisions of article 82.1.2 of the Law of IRPFABBR: the taxpayer himself and his children (minors or legally incapacitated adults subject to extended or rehabilitated parental authority) who live with him. And all of this, also, regardless of whether or not they choose to pay taxes under the joint tax regime and whether or not they are required to file a return. In the case of joint taxation, the taxable base of said declaration will be the one taken into account for the purposes of the established limit.

- Once the above requirements have been met, only parents or ascendants who live with their school-aged children or descendants will be entitled to apply for the deduction. When a child or descendant **lives with both parents or ascendants, the amount of the deduction will be prorated equally** in the declaration of each of them, in the event that they opted for individual taxation.

Note: Taxpayers who wish to apply this deduction must be in possession of the corresponding supporting documents proving payment of the concepts subject to deduction.

Maximum deduction limits

The amount to be deducted may not exceed:

- **412.40 euros** for each of the children or descendants who generate the right to the deduction **for language teaching expenses and/or the acquisition of clothing for exclusive school use.**
- **927.90 euros** for each of the children or descendants in the event that the taxpayer is entitled to deduct, in addition to the expenses in the previous paragraph or exclusively, for **schooling expenses** . This limit will be **1,031 euros** for each of the children or descendants who are studying during the year in the ## first cycle of Early Childhood Education and whose expenses give the right to this deduction .

For the care of children under 3 years of age, dependent elderly people and people with disabilities

Regulations: Articles 11 bis and 18.2 Text Consolidated legal provisions of the Community of Madrid regarding taxes ceded by the State, approved by Legislative Decree 1/2010, of October 21

Amount and maximum limit of the deduction

- **25% of the contributions paid** by the taxpayer for contributions to the Special System for Domestic Employees of the General Social Security Regime, with **the deduction limit of 463.95 euros per year.**
- **40% of the contributions paid** to the Special System for Domestic Employees of the General Social Security Regime, in the case of taxpayers who are the owners of a large family, with a **deduction limit of 618.60 euros per year** .

Requirements and other conditions for the application of the deduction

Circumstances that must occur to apply the deduction:

The deduction will be applicable for the **contributions** corresponding to the **months** of the tax period in which **any of the following circumstances occur**:

- a. That the taxpayer has at least one child under 3 years of age for whom the minimum for descendants applies.

For this purpose, the contributions made for the month in which the child turns three years old will be computed as a deduction base, as well as, where applicable, the death of the minor, but not the following months.

- b. That the taxpayer lives with an **ascendant, descendant, collateral** by second degree of consanguinity, or spouse, in all cases **over 65 years of age** , who has been recognized as having one of the **degrees of dependency** provided for in article 26 of Law 39/2006, of December 14, on the Promotion of Personal Autonomy and Care for People in Situations

of Dependency.

- c. That the taxpayer **lives** with an ascendant, descendant, second-degree collateral relative, or spouse who has been recognized as having a **degree of physical, mental or sensory disability equal to or greater than 33 percent** .

For the purposes of the provisions of this letter c), a degree of disability equal to or greater than 33% will be considered accredited in the case of Social Security pensioners who have been granted a pension for total, absolute or severe permanent disability and in the case of passive class pensioners who have been granted a retirement pension for permanent incapacity for service or disability. Likewise, a degree of disability equal to or greater than 65% will be considered accredited in the case of persons whose disability is declared judicially, even if it does not reach said degree.

For the purposes of the provisions of letters b) and c), only ascendants and descendants for whom the taxpayer is entitled to apply the minimum for ascendants and descendants will be taken into consideration, as well as the spouse and collateral relatives up to the second degree of kinship by blood who live with the taxpayer for more than 183 days of the tax period and do not have annual income, excluding exempt income, greater than 8,000 euros.

- d. That the **taxpayer** has been recognized as having one of the **degrees of dependency** or disability referred to in letters b) and c) above.

General requirements when any of the circumstances a), b), c) or d) occur

- Taxpayer **must be registered with Social Security as the employer of a family household, have one or more persons employed and paying contributions to the Special System for Household Employees of the General Social Security Regime** during the period in which the deduction is to be applied.

Likewise, the person or persons hired will be required to provide services to the head of the family home for at least 40 hours per month.

- **That the sum of the general tax base and the taxpayer's savings, together with that corresponding to the rest of the members of his family unit , sum of boxes [0435] and [0460] of the declaration , does not exceed the amount in euros resulting from multiplying the number of members of said family unit by 30,930.**

Rules for its application:

- If it is a conjugal family unit (as regulated in article 82.1.1 of the Law of IRPFABBR), the taxable bases of each of the members of the family unit integrated into it must be added, regardless of whether they opt for the joint taxation regime and whether or not they are required to file a declaration.

Thus, for each spouse, the taxable base will be that corresponding to both of them plus that of the children (minors or legally incapacitated adults subject to extended or rehabilitated parental authority), common or not, who live with the couple.

In the case of joint taxation, the taxable base of said declaration will be the one taken into account for the purposes of the established limit.

- If it is a single-parent or non-conjugal family unit, only the taxable bases of the members of the family unit that theoretically correspond to each taxpayer must be added, in accordance with the provisions of article 82.1.2 of the Law of IRPFABBR: the taxpayer himself and his children (minors or legally incapacitated adults subject to extended or rehabilitated parental authority) who live with him. And all

of this, also, regardless of whether or not they choose to pay taxes under the joint tax regime and whether or not they are required to file a return. In the case of joint taxation, the taxable base of said declaration will be the one taken into account for the purposes of the established limit.

Additional requirements in the case of applying the deduction due to the circumstance indicated in letter a) above

- The **employer taxpayer and, where applicable, the other parent** of the child under 3 years of age for whom the minimum for descendants applies, must carry out a **self-employed or employed activity for which they are registered in the corresponding Social Security or mutual fund regime for at least 183 days within tax period**.

If the taxpayer has children under 3 years of age with different parents, the deduction may be applied when the requirement indicated in the previous paragraph is met with respect to any of them.

Additional requirements in the case of applying the deduction due to the circumstances indicated in letters b) or c)

The **taxpayer** employer must be in one of the following **situations** :

- Carry out a **activity on your own or as an employee for which you are registered with the corresponding Social Security or mutual fund scheme for at least 183 days** within the tax period.
- Receive **contributory and assistance benefits** from the unemployment protection system, pensions paid by the General Regime and the Special Regimes of Social Security or by the State Passive Classes Regime, or benefits similar to those previously recognized to professionals not integrated into the special Social Security regime for self-employed workers or freelancers by social security mutual societies that act as alternatives to the aforementioned special Social Security regime, provided that they are benefits for situations identical to those provided for the corresponding Social Security pension.
- The provisions of the 2 previous points **will not be enforceable** if the deduction is applied for the circumstance indicated in **letter d) above**.

For the payment of interest on loans for the purchase of housing by young people under thirty years of age

Regulations: Art. 12 Consolidated Text of the legal provisions of the Community of Madrid regarding taxes ceded by the State, approved by Legislative Decree 1/2010, of October 21

Amount of deduction

- **25 percent** of the **interest paid** during the tax period for **mortgage loans** obtained for the **acquisition of the home** that constitutes or will constitute the **habitual home** of the taxpayer.

It will be considered **main residence** that which conforms to the definition and requirements established in the Twenty-Third Additional Provision of the Law of IRPFABBR and in its implementing regulations, in its wording in force since January 1, 2013.

- **The maximum deduction limit is 1,031 euros**, both in individual taxation and in joint taxation.

Requirements for applying the deduction

- That taxpayers are **under 30 years of age**.

If only one of the owners meets this age requirement during the tax period, this taxpayer will be the only one who can apply the deduction in that tax period for the amounts that he has paid corresponding to his share of ownership in the home.

Important : The deduction will be applicable for the interest paid up to month **prior** to the month in which the taxpayer reaches 30 years of age.

Compatibility and incompatibility

- The present deduction results **compatible**, for the **same investments**, with the application of the regional tax deduction "For the acquisition of a primary residence in municipalities at risk of depopulation."
- The deduction is also **incompatible** with the application of the regional deduction "For the increase in the costs of external financing for investment in main residence derived from the rise in interest rates."

For the payment of interest on loans for undergraduate, master's and doctoral studies

Regulations: Arts. 12 bis and 18.4.e) Consolidated Text of the legal provisions of the Community of Madrid regarding taxes ceded by the State, approved by Legislative Decree 1/2010, of October 21

Amount of deduction

- The **amount of the interest paid** during the period corresponding to **loans** obtained to **pursue university studies in any of the three cycles** (Bachelor's, Master's and Doctorate) referred to in article 37 of Organic Law 6/2001, of December 21, on Universities.

Accuracy : Organic Law 6/2001, of December 21, on Universities has been repealed, with effect from April 12, 2023, by the sole repealing provision 1.a) of Organic Law 2/2023, of March 22, on the University System.

Therefore, the references made in article 12 bis of the Consolidated Text of the legal provisions of the Community of Madrid on taxes ceded by the State to article 37 of Organic Law 6/2001 must be understood as being made to article 9 of Organic Law 2/2023, of March 22, which maintains the three cycles of official education (Bachelor's Degree, Master's Degree and Doctorate).

- The **amount of interest paid** during the period for **loans obtained for the completion of studies that allow obtaining a Master's degree** from the entity that organizes it, provided that said entity also provides training that allows obtaining an official degree of those regulated by article 35 of Organic Law 6/2001, of December 21.

Precision: Organic Law 6/2001, of December 21, on Universities has been repealed, with effect from April 12, 2023, by the sole repealing provision 1.a) of Organic Law 2/2023, of March 22, on the University System.

Therefore, the references made in article 12 bis of the Consolidated Text of the legal provisions of the Community of Madrid on taxes ceded by the State to article 35 of Organic Law 6/2001 must be understood as being made to article 8 of Organic Law 2/2023, of March 22, which regulates official university degrees.

Requirements for applying the deduction

- **The deduction will be applicable by whoever is obliged to pay such interest** provided that the loan has been granted for the completion of studies by:
 - the taxpayer himself,
 - your spouse or,
 - any of the descendants for whom he is entitled to apply the minimum allowance for descendants or to whom he pays alimony payments that benefit from the special provisions referred to in Articles 64 and 75 of the Law of IRPFABBR.
- It must be **loans granted by one of the credit institutions** provided for in article 1 of Law 10/2014, of June 26, on the regulation, supervision and solvency of credit institutions, without prejudice to the fact that the granting of the loan has been managed through public programs or agencies.

According to article 1 of Law 10/2014, the following are credit institutions:

- a) Authorized companies whose activity consists of receiving deposits or other repayable funds from the public and granting credits on their own account.

For the purposes of this letter, the following are considered credit institutions:

- The banks.
- Savings banks.
- Credit unions.
- The Official Credit Institute.

b) The authorized companies referred to in article 4.1.1.b) of Regulation (EU) No. 575/2013 of the European Parliament and of the Council of June 26, 2013 on prudential requirements of credit institutions, and amending Regulation (EU) No. 648/2012.

- Taxpayers who intend to apply the deduction **must have stated the destination of the funds in the loan or credit contract signed and prove said destination through the appropriate supporting documents** .

For the acquisition of a habitual residence due to the birth or adoption of children

Regulations: Articles 13 and 18.2 Revised Text of the legal provisions of the Community of Madrid on taxes transferred by the State, approved by Legislative Decree 1/2010, of October 21

Amount, time scope of application and maximum limit of the deduction

- **Total amount: 10 percent of the purchase price of homes acquired by taxpayers as a consequence of the birth or adoption of children** .

Important : The basis for the deduction will consist exclusively of those amounts intended to cover the actual cost of acquiring the property, plus the expenses and taxes inherent to said acquisition, such as direct and indirect taxes, registration, notary fees, etc. However, this does not include expenses related to the application for and granting of the mortgage loan that finances its acquisition, as these are not part of the price of the property.

- **Time frame and method of applying said amount:** The total amount of the deduction **will be prorated in tenths** and will be applied in the tax period in which the acquisition occurs and the following nine.

In cases where amounts are invested in several tax periods in the acquisition of a **home under construction** the amount of the deduction corresponding to each investment will be prorated by tenths and will be applied in the tax period in which said investment is made and the following nine tax periods.

- **Annual maximum limit: 1,546.50 euros**, both in individual taxation and in joint taxation.

Note: The amount of this deduction will be prorated in tenths and will be applied in the tax period in which the acquisition takes place and the following nine, without the applicable annual deduction being able to exceed 1,546.50 euros.

Requirements for applying the deduction

- **That the acquired home constitutes or will constitute the habitual residence of the taxpayer's family unit.**

For this purpose, it will be considered **main residence** that which conforms to the definition and requirements established in the Twenty-Third Additional Provision of the Law of IRPFABBR and in its implementing regulations, in its wording in force since January 1, 2013.

- That the acquisition of the home takes place **from January 1, 2023** .

The deduction is also applicable in cases where amounts are invested in the acquisition of a **home under construction** , that is, prior to the legal acquisition of the home, provided that the investment is made from January 1, 2023.

- **That the sum of the general tax base and the taxpayer's savings, together with that corresponding to the rest of the members of his family unit** , sum of boxes **[0435]** and **[0460]** of the declaration, **does not exceed the amount in euros resulting from multiplying by 30,930 the number of members of said family unit** .

Rules for its application:

- If it is a conjugal family unit (as regulated in article 82.1.1 of the Law of IRPFABBR), the taxable bases of each of the members of the family unit integrated into it must be added, regardless of whether they opt for the joint taxation regime and whether or not they are required to file a declaration.

Thus, for each spouse, the taxable base will be that corresponding to both of them plus that of the children (minors or legally incapacitated adults subject to extended or rehabilitated parental authority), common or not, who live with the couple.

In the case of joint taxation, the taxable base of said declaration will be the one taken into account for the purposes of the established limit.

- If it is a single-parent or non-conjugal family unit, only the taxable bases of the members of the family unit that theoretically correspond to each taxpayer must be added, in accordance with the provisions of article 82.1.2 of the Law of IRPFABBR: the taxpayer himself and his children (minors or legally incapacitated adults subject to extended or rehabilitated parental authority) who live with him. And all of this, also, regardless of whether or not they choose to pay taxes under the joint tax regime and whether or not they are required to file a return. In the case of joint taxation, the taxable base of said declaration will be the one taken into account for the purposes of the established limit.

The requirement of the taxpayer's taxable income, together with that of the other members of their family unit, must be met both in the **tax period in which the acquisition of the property takes place either**, in their case, the **investment** of quantities in the acquisition of a **dwelling Under construction**, as in **each of the following nine exercises** in which the deduction is applicable.

He right to apply the deduction It is generated in the tax period in which the acquisition of the property occurs. and this requires compliance with the limit of the taxable bases of each of the members of the taxpayer's family unit integrated into it, without prejudice to the fact that, in any of the following nine tax periods in which its amount must be prorated, the deduction may or may not be applicable depending on compliance with said limit in each year.

Therefore, if the income limit has been exceeded in the year of acquisition of the property, the deduction will not be transferable to the following nine tax periods.

- **The home must also be acquired within the following three years** , counted from date to date, **from the date of the birth or adoption of a child of the taxpayer** for which he or she is entitled to apply the minimum for descendants in the year in which said acquisition takes place **and must be actually inhabited within twelve months of said acquisition.**

In cases where amounts are invested in the acquisition of the **home under construction**, the deduction will be applied prior to the legal acquisition of the home provided that the investment is made from the birth or adoption of the children and during the following three years, counted from date to date, from the date of the birth or adoption.

Loss of the right to deduct

There are two situations to be distinguished.

- **Loss of the right to the deduction that remains to be applied within the ten-year period**

If taxpayer **transfers property** within the period between the year of acquisition and the following nine years **will lose the right to the remaining deduction** in the tax period in which said transfer occurs and the following ones.

The same will happen in the tax period in which the child born or adopted who gives rise to the deduction ceases to be part of the taxpayer's family unit.

- **Loss of the right to deductions made**

If the house **It does not become effectively inhabited within twelve months** from its acquisition or construction or **is not effectively inhabited for a continuous minimum period of three years**, unless the circumstances indicated in the Twenty-Third Additional Provision of the Law of IRPFABBR, the acquirer **will lose the right to the deduction**, proceeding to regularization in accordance with the provisions of the state regulations of IRPFABBR.

Regarding the circumstances that necessarily require a change of address, see the Twenty-Third Additional Provision of the Law of IRPFABBR which establishes the concept of habitual residence.

Incompatibility

The present deduction results **incompatible**, for the **same investments**, with the application of the regional deduction "For the acquisition of a primary residence in municipalities at risk of depopulation".

For obtaining the status of large family of general or special category

Regulations: Articles 13 bis and 18.2 Consolidated Text of the legal provisions of the Community of Madrid regarding taxes transferred by the State, approved by Legislative Decree 1/2010, of October 21

Deduction amounts and limits

- **50 percent of the full regional quota**, for those who obtain the status of owners of a **large family of general category**, with the following **maximum limits**:
 - **6,186 euros** in individual taxation.

- **12,372 euros** in joint taxation.

- **100 percent of the full regional quota** , for those who obtain the status of owners of a **large family of special category** , with the following **maximum limits**:

- **12,372 euros** in individual taxation.

- **24,744 euros** in joint taxation.

Requirements and other conditions for the application of the deduction

- These must be taxpayers who are part of a family unit that, on the accrual date of the IRPFABBR (normally on December 31), holds the title of large family issued by the competent authority in matters of social services.

The conditions necessary for consideration as a large family and its classification by categories will be determined in accordance with the provisions of Law 40/2003, of November 18, on the protection of large families (BOE of November 19).

- **The sum of the general tax base and the taxpayer's savings, together with that of the rest of the members of his family unit** , sum of boxes **[0435]** and **[0460]** of the declaration, **must not exceed the amount in euros resulting from multiplying by 30,930 the number of members of said family unit** .

Rules for its application:

- If it is a conjugal family unit (as regulated in article 82.1.1 of the Law of IRPFABBR), the taxable bases of each of the members of the family unit integrated into it must be added, regardless of whether they opt for the joint taxation regime and whether or not they are required to file a declaration.

Thus, for each spouse, the taxable base will be that corresponding to both of them plus that of the children (minors or legally incapacitated adults subject to extended or rehabilitated parental authority), common or not, who live with the couple.

In the case of joint taxation, the taxable base of said declaration will be the one taken into account for the purposes of the established limit.

- If it is a single-parent or non-conjugal family unit, only the taxable bases of the members of the family unit that theoretically correspond to each taxpayer must be added, in accordance with the provisions of article 82.1.2 of the Law of IRPFABBR: the taxpayer himself and his children (minors or legally incapacitated adults subject to extended or rehabilitated parental authority) who live with him. And all of this, also, regardless of whether or not they choose to pay taxes under the joint tax regime and whether or not they are required to file a return. In the case of joint taxation, the taxable base of said declaration will be the one taken into account for the purposes of the established limit.

The requirement of the taxpayer's taxable income, together with that of the other members of their family unit, must be met both in the **tax period in which the recognition of large family status takes effect** as in **each of the following two exercises** in which the deduction is applicable.

Time scope

The deduction may be applied in the **tax period in which the recognition of large family status takes effect** of general or special category **and in the next two**.

Important : the deduction will only be applicable to those taxpayers who acquire the status of holders of a large family of general or special category whose effects of recognition occur as of January 1, 2023.

Additionally, in the event of acquiring the status of a special large family as of the aforementioned date, the application of the deduction of 100% of the quota will proceed in the tax period in which said recognition takes effect and in the following two, regardless of whether, if applicable, the application of the general category large family deduction would have proceeded in previous years.

For families with two or more descendants and low income

Regulations: Art. 14 Text Consolidated legal provisions of the Community of Madrid regarding taxes ceded by the State, approved by Legislative Decree 1/2010, of October 21

Amount of deduction

10% of the amount resulting from reducing the full regional tax rate by the remaining regional deductions applicable in the Community of Madrid (except for the deduction "For investments by new taxpayers from abroad", which will be applied last) and the portion of state deductions that apply to said full regional tax rate.

This operation will be carried out by subtracting from the amount of the autonomous community's full quota, box **[0546]** of the declaration, the amounts entered in boxes **[0548]** , **[0551]** , **[0553]** , **[0555]** , **[0557]** , **[0559]** , **[0561]** and **[0563]** , as well as that in box **[0564]** , excluding from the latter the amounts corresponding to this deduction and the deduction "For investments of new taxpayers from abroad", as well as the amount associated with box **[0566]**, corresponding to the new deduction applicable to family units formed by tax residents in Member States of the European Union or the European Economic Area.

Requirements for applying the deduction

- That the taxpayer **have two or more descendants** that generate in their favor the right to the application of the corresponding minimum for descendantsestablished in the regulations governing the IRPFABBR.
- **That the sum of the general and savings tax bases** , sum of boxes **[0435]** and **[0460]** of the declaration, **is not greater than 24,744 euros** .

To calculate the sum of the tax bases, the following will be added:

- a. Those of taxpayers who have the right, through their descendants, to apply the corresponding minimum whether they file individually or jointly.

- b. Those of the descendants themselves that give the right to the aforementioned minimum.

By investment in the acquisition of shares and social participations of new or recently created entities

Regulations: Art. 15 Text Consolidated legal provisions of the Community of Madrid regarding taxes ceded by the State, approved by Legislative Decree 1/2010, of October 21

Amount and maximum limit of the deduction

- **In general: 40 percent of the amounts invested during the financial year** in the acquisition of shares or corporate interests as a result of agreements to establish companies or increase capital in commercial companies that take the form of a Public Limited Company or Limited Liability Company.

The **deduction limit** applicable is **9,279 euros per year**.

- **50 percent of the amounts invested during fiscal year** in the acquisition of shares, interests and social contributions as a result of agreements to establish or increase the capital of employee-owned corporations, employee-owned limited liability companies and cooperative companies.

The **limit** of the applicable deduction is **12,372 euros**.

- **50% of the amounts invested during** the financial year in the case of companies created or participated in by universities or research centers.

The **limit** of the deduction is **12,372 euros**.

Note: Please note that the deduction applies to three different types of investments, for each of which a separate and independent limit is established.

Requirements and other conditions for the application of the deduction

The following requirements and conditions **are not applicable** when it comes to investments made in **entities created or participated in by universities or research centers**:

- **The participation acquired** by the taxpayer as a result of the investment, computed together with the participation held in the same entity by his/her spouse or persons related to the taxpayer by reason of kinship, in a direct or collateral line, by consanguinity or affinity up to the third degree included, **may not exceed during any day of the calendar year 40% of the total share capital of the entity or its voting rights**.

- That said participation **is maintained for a minimum of three years.**
- **That the entity from which the shares or interests are acquired meets the following requirements:**
 1. That it has its **registered office or tax domicile in the Community of Madrid .**
 2. That develops a **economic activity .**

For these purposes, it will not be considered that an economic activity is carried out when its main activity is the management of movable or immovable assets, in accordance with the provisions of article 4.Eight.Two.a) of Law 19/1991, of June 6, on the Wealth Tax.

3. In the event that the investment made corresponds to the constitution of the entity, which since the first fiscal year has had at least one person hired a full-time employment contract and registered in the general Social Security regime.

Note: *In the case of employee-owned corporations, employee-owned limited liability companies and cooperative companies, this requirement will not be applicable.*

4. In the event that the investment has been made through a capital increase of the entity, that said **entity had been established within the three years prior** to the capital increase and that **the average workforce of the entity during the two fiscal years following the increase increases with respect to the average workforce it had in the previous twelve months by at least one person** with the previous requirements, and that said **increase is maintained for at least another twenty-four months .**

To calculate the total average workforce of the entity and its increase, the number of employees will be taken into account, in accordance with the terms established by labour legislation, taking into account the contracted working day in relation to the full working day.

Incompatibility

The present deduction results **incompatible**, for the **same investments**, with the application of the regional deductions "For investments made in entities listed on the alternative stock market" and "For investments by new taxpayers from abroad".

Note: *Once the information necessary for the calculation has been entered by the taxpayers entitled to the deduction, it will be automatically transferred to the section "Additional information on the regional deduction for investment in the acquisition of shares and equity interests in new or recently created entities in Andalusia, Aragon, Principality of Asturias, Balearic Islands, Canary Islands, Cantabria, Castile and León, Castile-La Mancha, Catalonia, Extremadura, Galicia, Madrid, Murcia and Valencian Community" of Annex B.11 of the declaration.*

To promote self-employment of young people under 35 years of age

Regulations: Art. 16 Text Consolidated legal provisions of the Community of Madrid regarding taxes ceded by the State, approved by Legislative Decree 1/2010, of October 21

Amount of deduction

1,031 euros for taxpayers in which the following circumstances apply:

- **That they are under 35 years old.**

The age requirement must be met by the accrual date of the IRPFABBR (usually December 31st).

- **Those who register for the first time** , as a natural person or as a participant in an entity under an income attribution regime, in the Census of Businesspeople, Professionals and Withholders provided for in Royal Decree 1065/2007, of July 27, which approves the General Regulations for Actions and Procedures for Tax Management and Inspection and for the Development of the Common Rules for the Procedures for the Application of Taxes (BOE of September 5).

Temporal scope of application of the deduction

This deduction will be applied in the tax period in which the **registration in the Census occurs**.

Requirements for applying the deduction

- That the activity takes place mainly in the **territory of the Community of Madrid** .
- That the taxpayer remains in the aforementioned Census **for at least one year from registration** .

This requirement will not be considered breached in the event of the death of the taxpayer before one year has passed since registration in the census, provided that the taxpayer has not deregistered from the census before death.

- In joint taxation **the amount of the deduction will not be multiplied** by the number of members of the family unit who meet the requirements for its application .

For investments made in entities listed on the alternative stock market

Regulations: Art. 17 Text Consolidated legal provisions of the Community of Madrid regarding taxes ceded by the State, approved by Legislative Decree 1/2010, of October 21

Amount and maximum limit of the deduction

- **20% of the amounts invested** in the year in the acquisition of shares corresponding to capital increase processes or public offering of securities, in both cases through the expansion segment of the Alternative Stock Market approved by the Council of Ministers Agreement of December 30, 2005 .
- **The maximum deduction limit is 10,310 euros.**

Requirements for applying the deduction

- That the shares or interests acquired **are held for at least two years** .
- That the **participation** in the entity to which the shares or participations **correspond does not exceed 10% of the share capital during the two years following** the acquisition thereof.
- The company in which the investment is made must have its **office and tax domicile in the Community of Madrid for the next two years, and its main activity must not be the management of movable or immovable assets, in accordance with the requirements established in article)** of Law 19/1991, of June 6, on the Wealth Tax.

Incompatibility

The present deduction results **incompatible**, for the **same investments**, with the application of the regional deductions "For investment in the acquisition of shares and equity interests of new or recently created entities" and "For investments of new taxpayers from abroad".

Note: *Once the information necessary for the calculation has been entered by the taxpayers entitled to the deduction, it will be automatically transferred to the section "Additional information to the regional deduction of Aragon, Galicia, Madrid or Murcia for investments in entities listed on the Alternative Stock Market" of Annex B.11 of the declaration.*

For investments from new taxpayers from abroad

Regulations: Art. 17 bis Consolidated Text of the legal provisions of the Community of Madrid regarding taxes ceded by the State, approved by Legislative Decree 1/2010, of October 21

Amount of deduction

20 percent of the acquisition value, including expenses and taxes inherent to said acquisition, excluding interest, **of the following assets** :

- a. Securities representing the transfer of equity to third parties, whether traded on organized markets or not.
- b. Securities representing equity participation in any type of entity, whether traded on organized markets or not.

Requirements and other conditions for the application of the deduction

1. Requirements that the taxpayer must meet

- That it is about a **natural person non-resident** in Spain that **move his residence in the Community of Madrid** and acquire the **condition of taxpayer of IRPFABBRas of January 1, 2024**, even if the investments that generate the right to apply the deduction were made during the previous year.
- **That it maintains the condition** of taxpayer of IRPFABBR in the Community of Madrid **until the last year of the investment maintenance period**, object of point 2 below.
- **That has not been a resident in Spain during the five years prior to the change of residence** to the territory of the Community of Madrid.

2. Requirements that the investment must meet

- It must be **carried out** in its **own acquisition exercise of tax residence in the Community of Madrid**, in accordance with the regulations of IRPFABBR or in the **next exercise**.

It may also be **carried out** in the **year prior to the acquisition** of the aforementioned residence in the case of investment in:

- Securities representing the transfer to third parties of equity capital issued by **Spanish entities** .
- Securities representing the equity participation of **Spanish entities** .
- It must be **held by the taxpayer for a period of 6 years** , with the **onerous transfers** of the acquired assets **being valid with total reinvestment of the amount obtained** in the transfer, **within one month** from the same, in **any of the assets** whose acquisition generates the right to apply the deduction.

When the initial investment was made in the year prior to tax residence , because it was intended for entities of Spanish nationality, **the investment made must be maintained until said residence is acquired** , **being able to reinvest**, in the assets and with the requirements indicated in the previous paragraph, **from the year in which residence is acquired**.

The obligation to maintain the investment will end, where applicable, on the date of the taxpayer's death.

- In the case of **securities representing the participation in equity of any type of entity , not traded on organized markets**, the following conditions must be met to apply the deduction:
 - The entity that is the object of the investment **may not be incorporated or domiciled in a tax haven .**
 - **taxpayer's direct or indirect participation in the same entity, together with that held by his or her spouse or any person related to the taxpayer by blood or affinity, up to and including the degree, may not exceed** the entity's share capital or voting rights during any of the calendar years in which the participation is held.
 - The taxpayer cannot perform **executive or managerial functions** nor maintain an employment relationship with the entity that is the object of the investment.

Temporal scope of application of the deduction

- The deduction may be applied **in the year in which the investment is made and in the five immediate and successive years following** in the event of insufficient full tax.
- In the event that the investment was made in the **year prior to acquiring taxpayer status IRPFABBR in the Community of Madrid** the deduction may be applied **in it the year in which the aforementioned tax residence is acquired or in the five immediately following and successive years** in case of insufficient full quota.

Order of application of the deduction

If it is combined with other regional deductions, **this deduction will be applied after the rest of the deductions** to which the taxpayer is entitled.

Loss of the right to deductions made

They will give rise to the **loss** of the deduction applied:

- **the loss of residence in the Community of Madrid** during the period of obligation to maintain the investment **or**
- **failure to comply with the obligation to maintain the investment made** , including the **assumption of transfer without total reinvestment .**

Incompatibility

This deduction is **incompatible , for the same investments** , with the application of the regional deductions "For investment in the acquisition of shares and equity interests in new or recently created entities" and "For investments made in entities listed on the alternative stock market".

Autonomous Community of the Murcia Region

Taxpayers who in 2025 had their habitual residence in the territory of the Autonomous Community of the Region of Murcia may apply the following regional deductions:

For investment in primary housing by young people aged 40 or under

Note: Taxpayers who applied the regional tax deductions for investment in housing prior to January 1, 2013, may apply them to the amounts paid in the tax year, for the same house, he "[Transitional regime for the deduction for investment in main residence](#)".

Regulations: Art. 1. One Text Consolidated version of the legal provisions in force in the Region of Murcia on transferred taxes, approved by Legislative Decree 1/2010, of November 5

Amount and limit of the deduction

- **5 percent** of the **amounts paid** in the fiscal year for the **acquisition, construction, extension or rehabilitation of the dwelling** that constitutes or will constitute the **habitual dwelling** of the taxpayer, including the expenses incurred that have been borne by the purchaser and, in the case of external financing, the amortization, interest and other expenses derived from it.

The habitual residence shall be understood as the residence in which the taxpayer resides for a continuous period of three years. However, the dwelling will be deemed to have had that character when, despite the said period not having elapsed, the taxpayer dies or circumstances occur that necessarily require the change of dwelling, such as marital separation, job transfer, obtaining a first job, a more advantageous job or other similar circumstances.

- **Maximum limit:** the amount of this deduction may not exceed the amount of **300 euros per year**, both in individual and joint taxation.

Requirements and other conditions for the application of the deduction

Note: This deduction will apply to taxpayers who meet the requirements indicated below, regardless of the date on which the home was purchased or the renovation or extension works began. Therefore, it may be applied by taxpayers who have made the investment in their primary residence after 1 January 2013.

- That taxpayers have their **habitual residence in the Region of Murcia** .
- That taxpayers have **age equal to or less than 40 years** at the time of the tax accrual date (normally, December 31).
- That **the sum of the general tax base and the savings tax base of the taxpayer**, boxes **[0435]** and **[0460]** of the declaration, is less than **40,000 euros** , provided that **the savings tax base does not exceed** the amount of **1,800 euros** .
- In the case of **acquisition or extension** of a dwelling, it must be **newly built dwellings** . For these purposes, a newly built home will be considered to be one whose acquisition represents the first transfer thereof after the declaration of new construction, provided that three years have not elapsed since said declaration.
- **In the case of housing rehabilitation** , works on the same that meet the following requirements will be considered:
 - a. That they have been classified or declared as protected actions in the field of housing rehabilitation under the terms provided for in Royal Decree 2066/2008, of December 12, which regulates the State Plan for Housing and Rehabilitation 2009-2012, or with those state or regional regulations that replace them.
 - b. Those established in the regulations governing the IRPFABBR in the wording in force as of December 31, 2012.
- The deduction will require that **the verified amount of the taxpayer's assets at the end of the tax period exceeds the value shown by its verification at the end of the same**, at least in the amount of the investments made, in accordance with the requirements established in general by the state regulations governing the IRPFABBR.

Maximum base for investments with the right to deduction

The maximum base for the amounts paid with the right to this deduction will be constituted by the result of **subtracting from the amount of 9,040 euros , those amounts that constitute for the taxpayer the base of said state deduction** , excluding, where applicable, the amounts destined to works to adapt the habitual residence due to disability, and without the difference being able to be negative in any case.

The rules established in state legislation in the version in force on 31 December 2012 are also applicable in relation to this deduction for cases in which deductions have been made for a previous habitual residence or the latter has been transferred, obtaining a capital gain that has been considered exempt by reinvestment, as well as the requirement that the taxpayer's assets increase by at least the amount of the investments with the right to the deduction.

Incompatibility

The deduction is **incompatible** with the application of the regional deduction "For the acquisition of a new habitual residence or expansion of the current habitual residence by large families" provided that both deductions refer to the same **residence** .

The incompatibility does not apply if the taxpayer, instead of being entitled to the present deduction, is entitled to the application of the "[Transitional Regime for the deduction for investment in primary residence](#)" provided for in the sole transitional provision of Legislative Decree 1/2010.

For donations for the protection of the cultural heritage of the Region of Murcia or the promotion of cultural, artistic, social, scientific-technological and environmental activities

Regulations: Art. 1.Two.1 Text Consolidated legal provisions in force in the Region of Murcia regarding transferred taxes, approved by Legislative Decree 1/2010, of November 5

Note: Please note that the regional tax deduction base will be reduced by the amounts that, for the same donation, have benefited from the general deduction for donations and other contributions referred to in article 68.3 of the Law of IRPFABBR. However, if the general deduction base for donations, gifts and other contributions exceeds 10% of the taxable base for the year, the excess may form part of the regional deduction base, since no limit is set for the regional deduction.

Amount of deduction

50% of the pure and simple monetary donations made during the tax period for the **purposes** indicated below:

- The protection of the cultural heritage of the Region of Murcia or
- The promotion of cultural, artistic, social, scientific-technological and environmental activities.

Requirements and other conditions for the application of the deduction

- Donations must be made to any of the project owners who receive contributions from the patron, as set out in article 3 of Law 4/2022, of June 16, on patronage of the Region of Murcia (BORM 06-30-2022 – BOE 08-03-2022).

According to article 3 of Law 4/2022, the following are considered to be the owners of projects that receive patronage:

- any natural or legal person who leads or develops a cultural, artistic, scientific, technological, social, environmental and sports project in the Region of Murcia,

- the owners of an individual or collective cultural, scientific-technological, sports, conservation and restoration work; artists, creators, designers, musicians, scientists, athletes, art historians, restorers, archaeologists and related professionals,

- the owners of a work of intellectual property and

- any others established by this standard or its regulations, in particular:

- a) Non-profit entities whose corporate purpose is cultural, scientific, technological, non-professional sports and environmental.

- b) The Autonomous Community of the Region of Murcia, as well as its public bodies.

- c) Local entities of the Autonomous Community of the Region of Murcia, its public bodies, foundations and consortia that depend on them.

- d) Public and private universities in the Region of Murcia, their foundations or colleges attached to them.

- e) Research and restoration institutes or centres of the Region of Murcia and local entities.

- f) Companies or associations that own crowdfunding or micro-patronage projects that promote activities eligible for patronage in accordance with the provisions of this Law.

- g) Cultural, sports, scientific and environmental professionals whose corporate purpose is any of those defined in article 2 of the aforementioned Law 4/2022.

- The effectiveness of the donations and deductible contributions **will be justified by certification issued by the beneficiary entity** , containing the following data:

1. The tax identification number and personal identification data of the donor and the recipient entity.

2. Express mention that the recipient entity is included in those regulated in article 3 of the Patronage Law of the Region of Murcia.

3. Date and amount of the donation when it is monetary.

4. Public document or other authentic document certifying the delivery of the donated property when it does not involve monetary donations. When money is involved, the amount donated must necessarily be delivered by bank transfer, the identifying details of which must also be included in the certification.

5. Destination that the recipient entity will give to the donated object in the fulfillment of its specific purpose.

6. Express mention of the irrevocable nature of the donation, without prejudice to the provisions of mandatory civil regulations governing the revocation of donations.

- In the event that the taxpayer applies the state deductions for donations and other contributions of article 68.3 of the Law on the amounts donated IRPFABBR, the regional deduction base **It will be reduced by the amounts that constitute the basis of deduction in those.**

Incompatibility

The deduction is **incompatible** with the tax credit referred to in article 12 of Law 4/2022, of June 16, on patronage of the Region of Murcia (BORM 06-30-2022 – BOE 08-03-2022), as long as the aforementioned tax credit remains in force.

According to Article 12 of Law 4/2022, tax credits are defined as amounts recognized by the regional administration in favor of patrons that can be used to pay taxes, public prices, fees, and other public rights.

For donations for biosanitary research

Regulations: Art. 1.Two.2 Text Consolidated legal provisions in force in the Region of Murcia regarding transferred taxes, approved by Legislative Decree 1/2010, of November 5

Note: Please note that the regional tax deduction base will be reduced by the amounts that, for the same donation, have benefited from the general deduction for donations and other contributions referred to in article 68.3 of the Law of IRPFABBR. However, if the general deduction base for donations, gifts and other contributions exceeds 10% of the taxable base for the year, the excess may form part of the regional deduction base, since no limit is set for the regional deduction.

Amount of deduction

50% of the pure and simple monetary donations made during the tax period that are **intended for biosanitary research** referred to in Law 4/1994, of July 26, on Health of the Region of Murcia.

Requirements and other conditions for the application of the deduction

- Donations must be made to any of the following **entities**:
 - The **Autonomous Community of the Region of Murcia** , as well as the **entities dependent on the autonomous public sector** that carry out biosanitary research activities. For these purposes, the **public universities** of the Autonomous Community of the Region of Murcia are included.
 - The **non-profit entities** referred to in articles 2 and 3 of Law 49/2002, of December 23, on the tax regime of non-profit entities and tax incentives for patronage, provided that among their main purposes is the biosanitary research referred to in Law 4/1994, of July 26, on Health of the Region of Murcia and **are registered in the corresponding registries of the Autonomous Community of the Region of Murcia** .
- The effectiveness of donations and deductible contributions will be justified by means of **certification issued by the beneficiary entity** , containing the following data:

- a. The tax identification number and personal identification data of the donor and the recipient entity.
 - b. Express mention that the recipient entity is included in those regulated in article 3 of the Patronage Law of the Region of Murcia.
 - c. Date and amount of the donation when it is monetary.
 - d. Public document or other authentic document certifying the delivery of the donated property when it does not involve monetary donations. When money is involved, the amount donated must necessarily be delivered by bank transfer, the identifying details of which must also be included in the certification.
 - e. Destination that the recipient entity will give to the donated object in the fulfillment of its specific purpose.
 - f. Express mention of the irrevocable nature of the donation, without prejudice to the provisions of mandatory civil regulations governing the revocation of donations.
- In the event that the taxpayer applies the state deductions for donations and other contributions of article 68.3 of the Law on the amounts donated IRPFABBR, the regional deduction base **It will be reduced by the amounts that constitute the basis of deduction in those.**

Incompatibility

The deduction is **incompatible** with the tax credit referred to in article 12 of Law 4/2022, of June 16, on patronage of the Region of Murcia (BORM 06-30-2022 – BOE 08-03-2022), as long as the aforementioned tax credit remains in force.

According to article 12 of Law 4/2022, tax credit is understood to be those amounts recognized by the regional administration in favor of the patron that can be used by them to satisfy the payment of taxes, public prices and fees and other rights of a public nature.

For donations of goods registered in the Inventory of Cultural Heritage of the Autonomous Community of the Region of Murcia

Regulations: Art. 1.Two.3 Consolidated Text of the legal provisions in force in the Region of Murcia regarding transferred taxes, approved by Legislative Decree 1/2010, of November 5

Amount of deduction

15 percent of the pure and simple donations made during the tax period of goods that, forming part of the cultural heritage of the Autonomous Community of the Region of Murcia, are registered in the Inventory of the Cultural Heritage of the Autonomous Community of the Region of Murcia.

Deduction base

The basis of the deduction will be the **book value** of the donated assets at the time of transfer and, failing that, the value determined in accordance with the Wealth Tax regulations.

The value determined in accordance with the provisions of the previous section will have as a **maximum limit** ## the **normal market value of the good or right transferred** at the time of its transmission.

Requirements and other conditions for the application of the deduction

- Donations must be made to any of the following **entities**:
 - The **Autonomous Community of the Region of Murcia** , and the **Local Corporations of the Region** , as well as the **Public Entities of a cultural nature dependent** on any of them.
 - The **universities** that carry out their teaching and research activities in the territory of the region, the **Research Centers** and the **Higher Education Centers Artistic Teachings of the region** .
 - The **non-profit entities** regulated in sections a) and b) of article 2 of Law 49/2002, of December 23, on the Tax Regime of Non-Profit Entities and Fiscal Incentives for Patronage, provided that purposes of an exclusively cultural nature persist and are registered in the corresponding records of the Autonomous Community of the Region of Murcia.
- The effectiveness of donations and deductible contributions will be justified by **certification issued by the beneficiary entity** that contains the following data:
 - a. The tax identification number and personal identification data of the donor and the recipient entity.
 - b. Express mention that the recipient entity is included in those regulated in article 3 of the Patronage Law of the Region of Murcia.
 - c. Date and amount of the donation when it is monetary.
 - d. Public document or other authentic document certifying the delivery of the donated property when it does not involve monetary donations. When money is involved, the amount donated must necessarily be delivered by bank transfer, the identifying details of which must also be included in the certification.
 - e. Destination that the recipient entity will give to the donated object in the fulfillment of its specific purpose.
 - f. Express mention of the irrevocable nature of the donation, without prejudice to the provisions of mandatory civil regulations governing the revocation of donations.

Incompatibility

The deduction is **incompatible** with the tax credit referred to in article 12 of Law 4/2022, of June 16, on patronage of the Region of Murcia (BORM 06-30-2022 – BOE 08-03-2022), as long as the aforementioned tax credit remains in force.

According to Article 12 of Law 4/2022, tax credits are defined as amounts recognized by the regional administration in favor of patrons that can be used to pay taxes, public prices, fees, and other public rights.

For daycare expenses

Regulations: Art. 1.Three Text Consolidated of the legal provisions in force in the Region of Murcia regarding transferred taxes, approved by Legislative Decree 1/2010, of November 5

Amount and maximum limit of the deduction

- **20 percent of the amounts paid** for educational expenses incurred during the tax period by children or descendants who meet the requirements indicated.
- The amount to be deducted **will not exceed 1,000 euros for each of the children or descendants** who generate the right to the deduction.

Requirements and other conditions for the application of the deduction

- Educational expenses that qualify for this deduction are those incurred during the tax period. **for the children or descendants for whom they are entitled to the minimum allowance for descendants regulated in the Law of IRPFABBR.**

Therefore, persons linked to the taxpayer by reason of foster care in accordance with the terms established in article 58 of Law 35/2006 are considered descendants.

- This must be **expenses corresponding to the stage of the First Cycle of Early Childhood Education** referred to in article 14.1 of Organic Law 2/2006, of May 3, on Education, **taken in centers authorized and registered by the Ministry responsible for education.**
- **That the sum of the general and savings tax bases** , sum of boxes **[0435]** and **[0460]** of the declaration, **does not exceed :**
 - **30,000 euros** in individual declaration.
 - **50,000 euros** in joint declaration.
- Once the above requirements have been met, only those **taxpayers who live with their children or descendants who are enrolled in school on the date the tax is due will be entitled to apply for the deduction.**

Clarifications:

- If child **only lives with one of the parents** on the tax accrual date, the deduction can only be applied by him or her and for the total amount of the amounts paid to him or her.

- However, in the case of **joint custody** , both parents can apply the deduction, even if the children are not effectively living with one of them on the date the tax accrual occurs, with the amount of the deduction being prorated as long as both have borne the cost of daycare. If only one of them has paid the amount, he or she will be the one who can apply the percentage of the deduction on said amount.

- In the event that **the descendant had died** in the tax period, the taxpayer may also apply the deduction, provided that he or she lived with him or her at the date of his or her death.

- When the minor lives with more than one **parent, guardian or adoptive parent** , the amount of the deduction **will be prorated equally in the declaration of each of them** , in the event that they opt for individual taxation.

Clarifications:

- Therefore, in the event that **both parents pay the nursery expenses** , if both are entitled to the deduction, each may deduct 20% of the amount paid, with a maximum of 500 euros each, while if only one of them is entitled to it, they could deduct 20% of the amount paid, with a maximum limit of 1,000 euros.

- Similarly, **in the event of the death of the other parent or adoptive parent** , if both pay expenses for a child during the year (even if before the death only the deceased paid them), the maximum limit of the deduction will be prorated equally between them.

- If the descendant lives with both **married parents under a community property regime** it is presumed that the expense has been paid by both parents even if the payment could have been made by only one of them. If they file taxes jointly, they can apply the percentage of the deduction to the total amount paid. If they pay taxes separately, the amount of the deduction will be prorated equally between both parties with a limit of 500 euros for each.

- On the other hand, if it is a matter of **marriages under a different regime or de facto couples** , each of the members must justify that they have covered the childcare expenses in order to apply the deduction, with the limit being prorated equally if both are entitled to it. If only one of them has made the payment, this will be the only one who applies the deduction.

- Taxpayers must retain, for the maximum limitation period, the invoices proving the expenses that entitle them to the deduction.

Deduction base

- The deduction base will consist of the **amounts paid for the concepts of** :

- Custody

For these purposes, the amounts paid to nurseries and early childhood education centres for the pre-registration and enrolment of said minors will be considered custody expenses.

- Food and

- **Purchase of clothing** for exclusive school use.

- This deduction base **will be reduced by the amount of the scholarships and grants** obtained from any Public Administration that cover all or part of the aforementioned expenses.

The reduction will be applied individually to each of the descendants who benefit from the scholarships and grants.

By investments in domestic water saving devices

Regulations: Art. 1.Four Text Consolidated legal provisions in force in the Region of Murcia regarding transferred taxes, approved by Legislative Decree 1/2010, of November 5

Amount and maximum limit of the deduction

- **20 percent of the investments made** in domestic water-saving devices, in accordance with the provisions of Article 4 of Law 6/2006, of July 21, on increasing savings and conservation measures in water consumption in the Autonomous Community of the Region of Murcia.
- The maximum applicable deduction amount is **60 euros per year** .

Maximum deduction base

The basis for the deduction, which consists of the **amounts paid** for the acquisition and installation of domestic water-saving devices paid for by the taxpayer, **may not exceed the amount of 300 euros per year**.

Requirements and other conditions for the application of the deduction

- That the amounts paid are for the acquisition and installation of domestic water-saving devices in homes that constitute the taxpayer's **habitual residence** .

habitual residence shall be understood as the residence in which the taxpayer resides for a continuous period of three years. However, the dwelling will be deemed to have had that character when, despite the said period not having elapsed, the taxpayer dies or circumstances occur that necessarily require the change of dwelling, such as marital separation, job transfer, obtaining a first job, a more advantageous job or other similar circumstances.
- That there is a **prior recognition by the regional Administration** on the appropriateness of the application of the deduction.

By investment in renewable energy resource facilities

Regulations: Art. 1.Five Text Consolidated of the legal provisions in force in the Region of Murcia regarding transferred taxes, approved by Legislative Decree 1/2010, of November 5

Amount of deduction

For the **investments** you make during the period in the installation of **systems intended for the use of renewable energy**:

- In the **habitual residence**.

The concept of **main residence** will be the one contemplated in the regulations governing the IRPFABBR.

- In **housing intended for rent**.

Provided that the lease **not be considered an economic activity**, in accordance with the regulations governing the IRPFABBR.

The taxpayer may deduct from the full regional tax the amount resulting from applying the following **percentages** to the **deduction base** , depending on their tax regime and their total taxable base:

a. In case of individual declaration

(General tax base + Savings tax base)	Percentage of deduction
Up to €34,999.99	50 percent
Between 35,000 and 44,999.99 euros	37.50 per 100
Between 45,000 and 59,999.99 euros	25 percent
Starting from 60,000 euros	Without right

b. In case of joint declaration

(General tax base + Savings tax base)	Percentage of deduction
Up to 49,999.99 euros	50 percent
Between 50,000 and 74,999.99 euros	37.50 per 100
Between 75,000 and 94,999.99 euros	25 percent
Starting from 95,000 euros	Without right

Base and maximum limit of the deduction

- The deduction base will consist of the **amounts paid** by the taxpayer during the fiscal year **for the total cost of the installation** , **excluding any aid and subsidies received** for this purpose.
- In no case may the amount of the deduction exceed **7,000 euros** .

Requirements and other conditions for the application of the deduction

- The deduction will only be applicable to investments made in **homes located in the Region of Murcia**.
- Only investments in the acquisition and installation in the home of systems that use **renewable energies** exclusively for **self-consumption** for which the **responsible declaration** has been submitted to the competent body will be eligible for the deduction, when this is required by the applicable regulations.

In the case of photovoltaic energy systems, the deduction will not apply to the type of surplus not eligible for compensation.

It is understood that **renewable energies** those referred to in Article 2(a) of the Directive (EU) Regulation (EU) 2018/2001 of the European Parliament and of the Council of 11 December 2018 on the promotion of the use of energy from renewable sources.

- The **energy installation expense** must be **justified** through an **invoice issued by an authorized installer**, who must meet all the conditions established in the Regulation governing billing obligations approved by Royal Decree 1619/2012, of November 30.
- The **amounts paid to the installers** who carry out the installation must be made by credit or debit card, bank transfer, personal check, or deposit into accounts with credit institutions.

In no case will amounts paid through legal tender money give the right to make this deduction.

- In the event that the investment is made through a **Community of Owners**, in order for the commoners **to have access to the deduction, it will be necessary to prove said investment by means of a certificate issued by the legal representative of the Community**, indicating the participation coefficient and the financial contributions corresponding to each commoner.

The deduction may be applied by each of the owners individually in the percentage that corresponds to them in the community of owners.

- When there is **more than one eligible taxpayer** to practice the deduction **for the same dwelling**, the **amount** and the **maximum limit** of the aforementioned deduction **will be prorated** in the declaration of each of them **in proportion to the amount invested**.

Order of application and outstanding balances for application of the deduction

- In the case of concurrency **with other regional tax deductions**, the present deduction (including amounts pending offset from previous years) **It will be applied last.**

In case of **joint existence** of deductible amounts **generated in the exercise** and amounts **generated in previous exercises pending application** For the deduction in question, the amounts pending from previous years will be applied first, thus giving priority to previously acquired rights.

- **If the amount of the deduction cannot be applied in full** in the tax period in which the investment is made, due to insufficient regional tax, **the remaining amount may be applied**, at most, **in the two subsequent tax periods**.

Important: once introduced by Taxpayers entitled to the deduction will automatically receive the information necessary for its calculation in the section "Additional information on the regional deduction of the Balearic Islands for certain investments to improve the sustainability of the main residence, of the Canary Islands for energy rehabilitation works of the main residence, of Castile and León for actions in the main housing of people with disabilities and for environmental installations in the main housing, of the Region of Murcia for investment in renewable energy resource installations and of the Valencian Community for amounts invested from 2023 onwards in self-consumption installations or generation of electrical or thermal energy through renewable sources", from Annex B.12 of the declaration.

For investment in the acquisition of shares or equity interests in new or recently created entities

Regulations: Art. 1.Six Text Consolidated of the legal provisions in force in the Region of Murcia regarding transferred taxes, approved by Legislative Decree 1/2010, of November 5

Amount and maximum limit of the deduction

- **20% of the amounts invested during fiscal year** in the acquisition of shares or corporate interests as a result of agreements to form companies or increase capital in **public limited companies, limited companies, public limited companies, limited labor companies or cooperatives** .
- **The applicable deduction limit is 4,000 euros.**

Requirements and other conditions for the application of the deduction

- **The taxpayer's** participation, computed together with those of the spouse or persons related by reason of kinship, in a direct or collateral line, by consanguinity or affinity up to the third degree included, **may not exceed 40% of the share capital of the company that is the object of the investment or its voting rights at any time and during the three years following its incorporation or increase** .
- **The entity in which the investment is to be made must meet the following requirements:**
 1. It must have the **registered and tax domicile in the Autonomous Community of the Region of Murcia** and maintain it for the **three years following** the constitution or extension.

2. Must **carry out an economic activity during the three years following the constitution or expansion** .

For this purpose, its main activity must not be the management of movable or immovable assets, in accordance with the provisions of article 4.8. Two. a) of Law 19/1991, of June 6, on Wealth Tax.

3. It must have, as a minimum and from the first fiscal year, one person hired with a full-time employment contract registered in the general Social Security regime, during the three years following the constitution or expansion.

4. In the event that the investment was made through a capital increase, the commercial company **must have been incorporated in the three years prior to the date of this increase, and that, in addition, during the twenty-four months following the date of the start of the corporate tax period in which had carried out the increase, its average workforce had increased by at least two people, with respect to the average workforce of the previous twelve months, and that said increase was maintained for an additional period of another twenty-four months** .

To calculate the company's total average workforce and its increase, the number of people employed will be taken into account, in accordance with the terms established by labour legislation, taking into account the contracted working hours in relation to the full working day.

- The taxpayer may be a member of the board of directors of the company in which the investment was made, but **may not, under any circumstances, carry out executive or management functions for a period of ten years. You may not maintain an employment relationship with the entity that is the object of the investment during that same period** .
- The operations in which the deduction **is applicable must be formalized in public deed** , in which the identity of the investors and the amount of the respective investment must be specified.
- The acquired shares **remain in the taxpayer's assets for** minimum period of three years following the incorporation or expansion.
- The application of deduction **will require prior communication to the regional Administration** in the manner determined by regulation.

Loss of the right to the deduction made

Failure to comply with the above requirements will result in the loss of the tax benefit, in accordance with the state regulations governing the IRPFABBR.

Incompatibility

The present deduction will result **incompatible, for the same investments**, with the application of the regional deductions "For investment in shares of entities listed in the segment of companies in expansion of the alternative stock market" and "For investment in

social economy entities".

Note: Once the information necessary for the calculation has been entered by the taxpayers entitled to the deduction, it will be automatically transferred to the section "Additional information on the regional deduction for investment in the acquisition of shares and equity interests in new or recently created entities in Andalusia, Aragon, Principality of Asturias, Balearic Islands, Canary Islands, Cantabria, Castile and León, Castile-La Mancha, Catalonia, Extremadura, Galicia, Madrid, Murcia and Valencian Community" of Annex B.11 of the declaration.

By investment in shares of entities listed in the expanding companies segment of the alternative stock market

Regulations: Art. 1.Seven Text Consolidated of the legal provisions in force in the Region of Murcia regarding transferred taxes, approved by Legislative Decree 1/2010, of November 5

Amount and maximum limit of the deduction

- **20% of the amounts invested in fiscal year** in the acquisition of shares as a result of capital increase agreements signed through the expansion companies segment of the alternative stock market, approved by agreement of the Council of Ministers of December 30, 2005.
- **The applicable deduction limit is 10,000 euros.**

Requirements for applying the deduction

- The **participation** obtained by the taxpayer in the company that is the object of the investment **cannot be greater than 10%** of its share capital.
- The acquired shares must **be kept in the taxpayer's** assets for a period of least two years.
- The company that is the object of the investment must **have its registered office and tax domicile in the Autonomous Community of the Region of Murcia, and must not have as its main activity the management of movable or immovable assets**, in accordance with the provisions of article 4.Eight. Two. a) of Law 19/1991, of June 6, on Wealth Tax.
- The requirements indicated in the first and third points above **must be met throughout the period of at least two years** of maintenance indicated in the second point, counted from the date of acquisition of the share.

- The operations in which the deduction is applicable must **formalized in a public deed, in which the identity of the investors and the amount of the respective investment must** specified.
- The application of the deduction will require **prior communication to the regional Administration** in the manner determined by regulation.

Loss of the right to the deduction made

Failure to comply with the above requirements will result in the loss of the tax benefit, in accordance with the state regulations governing the IRPFABBR.

Incompatibility

The present deduction will result **incompatible, for the same investments**, with the application of the regional deductions "For investment in the acquisition of shares or equity interests in new or recently created entities" and "For investment in social economy entities".

***Note:** Once the information necessary for the calculation has been entered by the taxpayers entitled to the deduction, it will be automatically transferred to the section "Additional information to the regional deduction of Aragon, Galicia, Madrid or Murcia for investments in entities listed on the Alternative Stock Market" of Annex B.11 of the declaration.*

For expenses in the acquisition of school supplies and textbooks

Regulations: Art. 1.Eight Text Consolidated of the legal provisions in force in the Region of Murcia regarding transferred taxes, approved by Legislative Decree 1/2010, of November 5

Amount of deduction

120 euros for each descendant for the acquisition of school supplies and textbooks derived from the schooling of their descendants in the second cycle of early childhood education, primary education and compulsory secondary education.

Requirements and other conditions for the application of the deduction

- **That the sum of the general and savings tax bases** , sum of boxes **[0435]** and **[0460]** of the declaration, **does not exceed** the following amounts:
 - a. In the case of taxpayers **who are not part of a family unit that has the legal status of a large family** :
 - **20,000 euros** in individual taxation.

- **40,000 euros** in joint taxation.

b. In the case of taxpayers **who are part of a family unit that has the legal status of a large family** :

- **33,000 euros** in individual taxation.

- **53,000 euros** in joint taxation.

- The deduction will correspond to the **ascendant who has paid the** amounts intended for the acquisition of textbooks and school supplies. When there is more than one taxpayer entitled to apply the tax benefit, the amount of **deduction will be prorated** in the declaration of each of them.

In the event that one of the taxpayers entitled to apply the tax benefit does not file a return because he or she is not required to do so, the other taxpayer, if he or she meets the requirements, may apply it in its entirety.

- For the purposes of applying this deduction, only those items will be taken into account. **descendants that give rise to the application of the minimum allowance for descendants** in article 58 of the Law of IRPFABBR.
- The amount of the deduction must be **reduced** , for each descendant, by the amount corresponding to the **scholarships and grants obtained in the tax period** from the Autonomous Community of the Region of Murcia or any other Public Administration, which covers all or part of the expenses for the acquisition of school supplies or textbooks.

By birth or adoption

Regulations: Art. 1.Nine Text Consolidated legal provisions in force in the Region of Murcia regarding transferred taxes, approved by Legislative Decree 1/2010, of November 5

Amount of deduction

Taxpayers may deduct, **for each child born or adopted** in the tax period in which the birth or adoption occurs, the following amounts:

- **100 euros** if it is the first child.
- **200 euros** if it is the second child.
- **300 euros** if it is the third or subsequent child.

Requirements and other conditions for the application of the deduction

- That the **sum of the general and savings tax bases** , sum of boxes **[0435]** and **[0460]** of the declaration, **does not exceed** :

- **30,000 euros** in individual declaration.

- **50,000 euros** in joint declaration.

- When children born or adopted in the tax period live with both parents or adopters and they are declarants entitled to apply the deduction, the amount of the **will be divided equally in the declaration of each of the** or adopters, unless they pay taxes by filing **single joint declaration, in which case the entire amount corresponding to this deduction will be applied** it.

If one of the parents or adopters with whom the biological or adopted child lives and who pays taxes individually does not meet the requirement of the taxable base limit, the full amount of the deduction may be applied by the other parent or adopter who meets it.

- In the event that the number of children of each parent or adopter gives rise to the application of a different amount, both will apply **corresponding deduction based on the pre-** number of children.

If this circumstance occurs and the declaration is **joint** , the deduction will be the **sum of what would correspond to each one if the declaration were individual** , as indicated in the previous paragraph.

For taxpayers with disabilities

Regulations: Art. 1.Ten Text Consolidated of the legal provisions in force in the Region of Murcia regarding transferred taxes, approved by Legislative Decree 1/2010, of November 5

Amount and requirement for the application of the deduction

- **150 euros** for each taxpayer who has accredited a **degree of disability equal to or greater than 33 percent**.

Note : Regarding the accreditation of the degree of disability, please take into account the provisions of Article 72 of the Regulation of IRPFABBR which is discussed in Chapter 14 of Part 1 of this Manual when talking about the minimum for disability.

- That **the sum of the general and savings tax bases** of the taxpayer, boxes **[0435]** and **[0460]** of the statement, **not exceed 40,000 euros**, in individual or joint taxation.

For conciliation

Regulations: Art. 1.Eleven Text Consolidated of the legal provisions in force in the Region of Murcia regarding transferred taxes, approved by Legislative Decree 1/2010, of November 5

A. For the care of descendants

Amount and maximum limits of the deduction

- **20% of the contributions paid by the taxpayer to the Special System for Household Employees of the General Social Security Regime**, when they have hired a person to care for or look after minor children for reasons of conciliation.
- The **maximum limit** of the deduction is **400 euros** .

Requirements and other conditions for the application of the deduction

- **That the taxpayer has at least one child under 12 years of age for whom he or she is entitled to apply the minimum for descendants.**

However, the deduction is also applicable in cases of guardianship and foster care.

Attention : *The deduction will be applicable for contributions made in the months of the tax period in which the taxpayer has at least one child or foster child or ward under 12 years of age for whom the minimum for descendants applies.*

- **The taxpayer must be registered with Social Security as the employer of a family home, and have one or more persons employed and paying contributions to the Special System for Household Employees of the General Social Security Regime during the period in which the deduction is to be applied.**
- That when the deduction is applicable for **expenses of a person employed in the home, this person is registered in the Special System for Household Employees of the General Social Security Regime.**
- That the head of the family home and, where applicable, his/her spouse or common-law partner, **are mothers or fathers of children who are part of the family unit** .

For the purposes of defining the concept of **family unit** for the application of the deduction, please note that this is understood as “the cohabitation unit” on the date the tax accrual occurs. In this regard, see the final table for the criteria for applying the deduction according to the different cohabitation units.

- **That the sum of the general and savings tax bases** , sum of boxes **[0435]** and **[0460]** of the declaration, **must not exceed the amount of 34,000 euros** , in the family unit.
- That the head of the family home and, where applicable, the spouse or common-law partner who are part of the family unit, **receive income from work or economic activities** .

Clarifications:

For the purposes of applying the deduction, the following assumptions must be taken into account, based on the requirements indicated above:

a. **In the case of married taxpayers** the deduction may be applied, provided that the taxable bases of both spouses do not exceed 34,000 euros, additionally requiring that both obtain income from work or economic activities.

b. **In the case of de facto couples**, the deduction may be applied by the parent who is the employer of the family home, regardless of whether they file taxes individually or jointly, provided that both members of the couple obtain income from work or economic activities and that the sum of the total taxable bases of both does not exceed 34,000 euros, so that the deduction will be applied under the same terms as for married couples.

c. **In the case of separated or divorced parents who have joint custody of their children**, the deduction may be applied by the parent (or parents, taking into account that both could appear as employers in the Social Security as they live in different households) who appear as the employers of the family household, regardless of whether they file taxes individually or jointly, provided that the parent in question (and, where applicable, his or her spouse or de facto partner) obtains income from work or economic activities and that his or her total taxable income (or that of the family unit of which he or she is a part) does not exceed 34,000 euros.

d. **In the case of married taxpayers who have died during year** they may apply the deduction by being part of a cohabitation unit with their spouse on the date of death, provided that both have obtained income from work or economic activities and that the sum of the total taxable bases of both does not exceed 34,000 euros. The same criteria would apply if the deceased were part of a de facto couple.

e. **In the case of unmarried taxpayers (widowed, separated, divorced or single) who have sole custody of their children** the deduction will be applicable if they appear as the employer of the family home, regardless of whether they pay taxes individually or jointly, provided that they obtain income from work or economic activities and that their total taxable base does not exceed 34,000 euros.

f. **In the case of unmarried taxpayers with descendants other than children** who appear as employers of the family home, they may apply the deduction in accordance with the criteria of the previous letters that are applicable.

B. For the care of ascendants

Amount and maximum limits of the deduction

- **20% of the contributions paid by the taxpayer for contributions to the Special System for Domestic Employees of the General Social Security Regime**, when they have hired a person to care for or look after **people over 65 years of age** who are in their care.

Only contributions paid from the moment the ascendant reaches 65 years of age should be taken into account.

- The **maximum limit** of the deduction is **400 euros**.

Requirements and other conditions for the application of the deduction

- **That the taxpayer has at least one ascendant over 65 years of age** for whom he or she is entitled to apply the minimum for ascendants.

- That the taxpayer is registered with Social Security as an employer of a family home and has employed and contributes to one or more people under the **Special System for Domestic Employees of the General Social Security Regime** during the period in which the deduction is intended to be applied.
- That when the deduction is applicable for expenses of a person employed in the home, this person is registered in the **Special System for Household Employees of the General Social Security Regime**.
- That the amount resulting from the sum of the general and savings tax bases of the taxpayer, sum of boxes **[0435]** and **[0460]** of the declaration, **does not exceed the amount of 34,000 euros** .
- That taxpayer receives income from work or economic activities .

Important: for the **simultaneous application by the same taxpayer** of the deductions provided for in sections A. and B. above **it will be required that different people have been hired for the aforementioned functions** , with a **maximum limit total in that case of 800 euros per year**.

taxpayer will also be entitled apply deductions for the hiring of a person who provides care services in successive manner, not .

For unpaid foster care of persons over sixty-five years of age and/or persons with disabilities

Regulations: Art. 1.Twelve Text Consolidated of the legal provisions in force in the Region of Murcia regarding transferred taxes, approved by Legislative Decree 1/2010, of November 5

Amount of deduction

600 euros for each person over 65 years of age or with a certified degree of disability equal to or greater than 33% , who lives with the taxpayer for **more than 183 days** a year under a foster care regime without compensation, when for this reason they have not obtained aid or subsidies from the Autonomous Community of the Region of Murcia.

Requirements and other conditions for the application of the deduction

- That the **foster care does not give rise to obtaining aid or subsidies** from the Autonomous Community of the Region of Murcia.
- **This deduction may not be applied** in the case of foster care for persons over 65 years of age when the foster person is linked to the taxpayer by a blood or affinity relationship up to the fourth degree inclusive.

- When the person covered generates the **right to the deduction for more than one taxpayer simultaneously, the amount of the deduction will be prorated** in the declaration of each of them if they opt for individual taxation.
- To apply the deduction, the taxpayer must obtain a **certificate** issued by the competent body of the regional Administration **certifying** that **neither the taxpayer nor the person being hosted has received aid from the Community of Murcia linked to the hosting and prove that the hosted persons live at the address** by means of the corresponding registration certificate .

For renting a habitual residence

Regulations: Art. 1.Thirteen Consolidated Text of the legal provisions in force in the Region of Murcia regarding transferred taxes, approved by Legislative Decree 1/2010, of November 5

Amount and maximum limit of the deduction

- **10 percent of the non-subsidized amounts paid** in the fiscal year, in the tax period for rent of the taxpayer's habitual residence.
- The **maximum deduction amount** will be **300 euros per year per contract** .

Deduction base

The basis for this deduction will be the amounts **justified with an invoice or receipt paid, by credit or debit card, bank transfer, personal check or deposit into accounts in credit institutions**, to the persons or entities that are landlords of the home.

In no case , will the amounts paid through cash deliveries give the right to practice this deduction.

Requirements and other conditions for the application of the deduction

- **That the taxpayer meets any of the following circumstances:**
 - a. **That he/she is 40 years old or younger** on the tax accrual date (normally December 31).

In the case of **joint taxation** , the age requirement must be met by at least one of the spouses.

- b. **That he/she is part of a family** that is legally considered to be **large** .

The conditions necessary for consideration as a large family and its classification by categories are contained in Law 40/2003, of November 18, on the protection of large families (BOE of November 19).

- c. **Suffering from a disability** with a recognized degree equal to or greater than **65%** .

- **That it is the lease of the taxpayer's habitual residence, effectively occupied by the taxpayer.**

For these purposes, the concept of habitual residence will be that contained in the regulations of IRPFABBR. However, for these purposes, it will be sufficient to prove that it constitutes the taxpayer's habitual residence without requiring a specific duration of the lease agreement.

- **That the dwelling is located in the territory of the Autonomous Community of the Region of Murcia.**
- **That the taxpayer holds a lease agreement for which a tax return has been filed as of the accrual date of IRPFABBR the corresponding model of **Property Transfer Tax and Documented Legal Acts**. If the tax return deadline for this tax has not yet expired by this date, the return may be filed before the deadline.**

Accuracy : It should be noted that article 45.1.B).26 of the consolidated text of the Law on Property Transfers and Documented Legal Acts declares exempt "Rentals of housing for stable and permanent use referred to in article 2 of Law 29/1994, of November 24, on Urban Leases". This exemption exempts the taxpayer from compliance with the main tax obligation of payment, but not from the formal tax obligation of submitting the corresponding self-assessment without debt to be paid.

In the case of married couples with a community property regime, the deduction will correspond to the spouses equally, even if the rental contract is in the name of only one of them.

- **That the general taxable base less the taxpayer's personal and family allowance, boxes [0435] and [0519] of the declaration, respectively, be less than 40,000 euros, provided that the taxable savings income does not exceed 1,800 euros.**
- **That neither the taxpayer nor any of the members of his family unit are the owners of more than 50% of the full ownership or a real right of use or enjoyment of another dwelling.**
- **That taxpayer is not entitled during the same tax period to any deduction for investment in primary residence.**
- **When two taxpayers have the right to apply the deduction, the total amount, without exceeding the limit established by the lease contract (300 euros), will be prorated in the declaration of each of them.**

The apportionment will not be carried out if one of the tenants cannot apply the deduction because it has a taxable base greater than the permitted amount.

Note: Once the information necessary for its calculation has been entered by the taxpayers entitled to the deduction, it will be automatically transferred to the section "Additional information on the regional deduction for rental of Andalusia, Principality of Asturias, Balearic Islands, Canary Islands, Cantabria, Castilla-La Mancha, Castilla y León, Catalonia, Extremadura, Galicia, Madrid, Region of Murcia, La Rioja and Valencian Community" of Annex B.11 of the declaration.

For working women

Regulations: Art. 1. Fourteen Consolidated Text of the legal provisions in force in the Region of Murcia regarding transferred taxes, approved by Legislative Decree 1/2010, of November 5

Amount of deduction

- **300 euros** when it is the **first child**.
- **350 euros** when it concerns the **second child** .
- **400 euros** when it concerns the **third or subsequent children** .
- **400 euros per dependent person in your care**.

Accuracy : The order number of the children and/or descendants will be determined by their date of birth, all of them being counted regardless of whether they generate the right to the deduction or not.

Requirements and other conditions for the application of the deduction

This deduction will correspond **exclusively to women** and the requirements for its application will be:

- That the woman who is the beneficiary of the deduction **carries out an activity on her own or as an employee, for which she is registered** in the corresponding Social Security or mutual fund regime.
- The following may be entitled to a deduction:
 - The **children under 18 years of age** .
 - The **dependent persons in your care**.

For the purposes of this deduction, a dependent person is considered a relative over 75 years of age and a relative or descendant with a disability level equal to or greater than 65%, regardless of their age. For the application of the deduction, it will be a requirement that said person **lives with the taxpayer for more than one hundred and eighty-three days a year** .

Important : the same child or dependent person in charge **may not entitle the child or dependent person to the application of more than one amount** of those indicated in the section "Amount of the deduction", as a child and as a dependent person in charge.

- That the sum of the **general tax base and the savings tax base**, boxes **[0435]** and **[0460]** of the declaration, **is not greater than:**
 - **20,000 euros** in individual taxation.
 - **40,000 euros** in joint taxation.
- The amount of the deduction for each child under 18 years of age or dependent person in your care **will be calculated proportionally to the number of days worked during the tax period**.

For the acquisition of a new habitual residence or expansion of the current habitual residence by large families

Regulations: Art. 1.Fifteen Consolidated Text of the legal provisions in force in the Region of Murcia regarding transferred taxes, approved by Legislative Decree 1/2010, of November 5

Amount of deduction

- **10% of the amount allocated to the acquisition of a new primary residence** for taxpayers who are members of a **large family of general category**.
- **15% of the amount allocated to the acquisition of a new primary residence** for taxpayers who are members of a **large family in the special category**.

The concept of **main residence** will be the one set by state regulations of IRPFABBR effective as of December 31, 2012.

Maximum deduction base

- The basis for the deduction is the **amounts paid for the acquisition of the home**, including the expenses incurred by the purchaser and, **in the case of external financing**, the amortization, the interest, the cost of the instruments for hedging the variable interest rate risk of mortgage loans, and other expenses derived from it.

If these hedging instruments are applied, the interest paid by the taxpayer will be reduced by the amounts obtained from their application.

- The maximum base for this deduction will be **5,000 euros**.

Requirements to apply the deduction

- That the taxpayer has his/her **habitual residence** in the Region of Murcia.
- That taxpayer **is a member** of a family that has the legal status of **large family**, of category **general or special**.

The conditions necessary for consideration as a large family and its classification by categories will be determined in accordance with the provisions of Law 40/2003, of November 18, on the protection of large families (BOE of November 19).

- That the acquisition of the **new habitual residence** takes place **within 5 years following the date on which the family of the taxpayer has reached legal consideration of large or** , if it was previously, **within the period of 5 years following the birth or adoption of each child.**

The above assumption will be understood to include the acquisition of a **property adjacent** to the habitual residence that within the period indicated above is physically joined to it to form a single dwelling of larger surface area, even if they are registered as separate properties.

The deduction is also applicable to any other case of expansion, such as those contemplated in the state regulations on deductions for the habitual residence, provided that the useful surface area of the home is increased by more than 10%, in accordance with the information in the Cadastre.

- That **within the period of 5 years** from the acquisition of the new habitual residence **the previous residence is sold**, unless it is the acquisition of a property for **extension of the current residence** .
- **That the useful area** of the acquired home **is more than 10% greater** than the useful area of the previous habitual home.

In the event that the property acquired is adjacent to the habitual residence and is physically connected to it, the total surface area resulting from said connection will be considered to calculate the increase in surface area. For these purposes, the information contained in the Cadastre will be taken into account.

Temporal scope of the deduction

This deduction may be applied for a maximum period of **years from the** in which the acquisition of the new home or the property intended for the extension of the current home is carried out.

Considering the purpose of protecting large families that justifies the deduction, the condition of large family must be met on the accrual date of each of the fiscal years.

Loss of the right to deductions made

When the right to deductions is lost due to failure to comply with the requirement of selling the previous home or extending the habitual home within the established period, the taxpayer will be obliged to add to the regional net tax accrued in the year in which said requirement was not met, the amounts unduly deducted, plus the corresponding late payment interest.

Incompatibility

The deduction is **incompatible** with the application of the regional deduction "For investment in primary residence by young people aged 40 or under" provided that both deductions refer to the same **residence** .

The incompatibility does not apply if the taxpayer is entitled to the application of the "[Transitional Regime for the deduction for investment in primary residence](#)" provided for in the sole transitional provision of Legislative Decree 1/2010.

For single parent family

Regulations: Art. 1. Sixteen Consolidated Text of the legal provisions in force in the Region of Murcia regarding transferred taxes, approved by Legislative Decree 1/2010, of November 5

Amount of deduction

303 euros for the **taxpayer who has dependent descendants** , provided that he or she does not live with any other person other than the aforementioned descendants, unless they are ascendants who generate the right to apply the minimum for ascendants.

The following will be considered descendants for the purposes of this deduction:

- a. **Minor children** , whether through paternity or adoption, provided **that they live with the taxpayer and do not have annual income** , excluding exempt income, **exceeding 8,000 euros** .

The expression "income" should be understood as the sum of the general tax base and the savings tax base of the declaration.
- b. **Adult children with disabilities** , whether through parental or adoption relationships, **provided they live with the taxpayer and do not have annual income** , excluding exempt income, **greater than 8,000 euros** .
- c. **The descendants** referred to in letters a and b above who, **without living with the taxpayer , are financially dependent on him and are admitted to specialized centers** .

Those persons related to the taxpayer by reason of guardianship and foster care **## ##** , in the terms provided for in current legislation.

Please note that, as of September 3, 2021, the date of entry into force of Law 8/2021, of June 2, which reforms civil and procedural legislation to support persons with disabilities in the exercise of their legal capacity, guardianship is limited to unemancipated minors not subject to parental authority or in a situation of neglect, being abolished for emancipated minors and for adults, for whom curatorship and other measures to support their legal capacity are established.

Important : in the case of cohabitation with descendants who do not entitle you to a deduction , the right to it will not be lost as long as the descendant's annual income, excluding exempt income, does not exceed 8,000 euros.

Requirements and other conditions for the application of the deduction

- **That the sum of the general tax base and the savings tax base, boxes [0435] and [0460] of the declaration and of the exempt food annuities, corresponding to the year in which the right to the deduction arises, is not greater than 35,240 euros .**

The exempt alimony payments that must be computed are those received by children who live with the taxpayer and entitle them to apply the deduction.

- When during the tax period a **change in the family situation occurs for any reason** , for the purposes of applying the deduction it will be understood that cohabitation has existed when such a situation has occurred **for at least 183 days a year** .

For language teaching expenses

Regulations: Art. 1. Seventeen Consolidated Text of the legal provisions in force in the Region of Murcia regarding transferred taxes, approved by Legislative Decree 1/2010, of November 5

Amount and maximum limit of the deduction

- **15 percent of the amounts paid for the expenses of extracurricular learning of foreign languages for the children who are enrolled in studies corresponding to the second cycle of early childhood education, primary education, compulsory secondary education, baccalaureate and specific vocational training cycles .**
- The **limit** for the application of this deduction will be **300 euros per child** .

Requirements and other conditions for the application of the deduction

- **Only expenses incurred by children** who, in turn, qualify for the application of the minimum for descendants may be taken into account for the purposes of applying this deduction.
- If children **live with both parents** and they choose to file individual tax returns, the deduction **will be prorated equally** on each parent's return.
 - In the case of marriages under a community property regime amounts paid shall be deemed to be allocated to the spouses in equal parts.
 - If it is a matter of **marriages** in another **different regime** or **common-law couples** , each of the members may deduct the amounts they have paid for language teaching expenses provided they meet the rest of the established requirements.
- That the sum of the general taxable base and the taxpayer's savings taxable base, boxes **[0435]** and **[0460]** of the declaration, be less than the following amounts:
 - **25,000 euros** in individual taxation.
 - **40,000 euros** in joint taxation.
- The taxpayer must have the **supporting documents proving payment of the tuition fees** are the subject of the deduction.

For Internet access costs

Regulations: Art. 1.Eighteen Consolidated Text of the legal provisions in force in the Region of Murcia regarding transferred taxes, approved by Legislative Decree 1/2010, of November 5

Amount and maximum limit of the deduction

- **30 percent** of the **amounts paid** , as the **registration fee** and **monthly fees** , by taxpayers who during the fiscal year access the Internet by contracting **high-speed lines** .

The taxpayer who holds the contract is entitled to the deduction for the payments they make, as well as any other taxpayers who are not listed as holders in the contract but make payments, provided they all meet the legally established requirements.

- The **limit** for the application of this deduction will be **300 euros** .

The maximum limit of the deduction applies to **all amounts paid during the financial year** , whether they correspond to a single connection contract or to several that are maintained simultaneously.

The limit will be **prorated** equally among the taxpayers who are entitled to apply the deduction.

Requirements and other conditions for the application of the deduction

- The taxpayer must have his habitual residence in one of [municipalities of the Region of Murcia with a legal population of less than 15,000 inhabitants as of December](#) .
- The deduction is only **applicable** in the **financial year** in which **the connection contract** is concluded.
- **The contracted high-speed line must be intended for exclusive use in the taxpayer's habitual residence** and not linked to the exercise of any business or professional activity.
- Deduction is **not applicable** if the connection contract simply involves **a change of service provider company** and the contract with the previous company was made in another financial year.

It is also not applicable when the connection to a high-speed line is contracted and the **taxpayer simultaneously maintains other lines contracted in previous years** .

The taxpayer may deduct in the same fiscal year amounts paid for **different contracts** relating to the **same home** when the contracts were entered into in the fiscal year in which the deduction is made.

- If you live in the same main residence **more than one taxpayer entitled to the deduction**, the same **HE will be divided equally among them all..**

If several taxpayers are entitled to apply the deduction, each one may deduct 30 percent of the amount paid for registration and monthly fees. However, the limit (300 euros) will be divided equally among all those entitled to apply the deduction.

- This deduction **can only be applied once per home and per taxpayer** , regardless of the occupancy regime of said home.

The taxpayer may deduct for contracts relating to **different dwellings** provided that the legally established requirements are met.

- The taxpayer must have the **supporting documents proving the contracting of the line and the payment of the service fees** .

For expenses related to the acquisition of electric vehicles

Regulations: Art. 1. Nineteen Consolidated Text of the legal provisions in force in the Region of Murcia regarding transferred taxes, approved by Legislative Decree 1/2010, of November 5

Basis for the deduction and applicable limits

- It will be made up of the **acquisition value** (including the expenses and taxes inherent to it), **reduced** in the **grants** either **public aid received** for the aforementioned acquisition, **of the following types of electric vehicles**:

For the purposes of this deduction, the following shall be considered **electric vehicles** the following: Pure electric vehicles (BEV), Extended range electric vehicles (EREV), Plug-in hybrid electric vehicles (PHEV), Fuel cell electric vehicles (FCV) and Fuel cell hybrid electric vehicles (FCHV), as defined in Royal Decree 266/2021, of April 13, which approves the direct granting of aid to the autonomous communities and the cities of Ceuta and Melilla for the execution of incentive programs linked to electric mobility (MOVES III) within the framework of the European Recovery, Transformation and Resilience Plan.

- Touring cars (category M1).
- Electric motorcycles (categories L3e, L4e and L5e) with a motor power equal to or greater than 3 kW and a minimum range of 70 km.
- Mopeds (category L1e).

Attention : in cases of acquisition through transactions of **leasing** either **renting** will be considered **acquisition value** all amounts that must be paid based on the contract: Those that must be paid from the moment the leasing or renting contract is signed for any reason (including interest or any other financial expense) and those that correspond to a time prior to the legal acquisition of the electric vehicle, also including in any case the possible purchase options.

- The basis for the deduction will be subject to the following **limits per vehicle**:
 - **45,000 euros** in the case of passenger cars (53,000 euros if it is a vehicle) BEV 8 or 9 seats).

- **10,000 euros** in the case of motorcycles.
- **3,000 euros** in the case of mopeds.

Important : *each taxpayer* you will be able to apply the deduction for the acquisition of a **unique electric vehicle** in **each tax period**.

Amount and maximum limit of the deduction

- The taxpayer may deduct from the full regional tax the amount resulting from applying the following **percentages** to the **deduction base** , depending on their tax regime and their total taxable base:

a. In case of individual declaration

(General tax base + Savings tax base)	Percentage of deduction
Up to €34,999.99	30 percent
Between 35,000 and 44,999.99 euros	22.50 percent
Between 45,000 and 59,999.99 euros	15 percent
Starting from 60,000 euros	Without right

b. In case of joint declaration

(General tax base + Savings tax base)	Percentage of deduction
Up to 49,999.99 euros	30 percent
Between 50,000 and 74,999.99 euros	22.50 percent
Between 75,000 and 94,999.99 euros	15 percent
Starting from 95,000 euros	Without right

- A **maximum limit of 7,000 euros per vehicle**.

Requirements and other conditions for the application of the deduction

- Taxpayers must have their **registered office in the Region of Murcia** in the process of acquiring the vehicle.

- The vehicle **It must not be involved in any economic activity**, and it can be acquired directly or through leasing or renting operations.
- It must be **new or imported vehicles**, registered for the first time in Spain in the name of the beneficiary, except in the case of renting/leasing, in which it may be registered in the name of the renting/leasing company.

The acquisition of demonstration vehicles up to eighteen months old, counted from their first registration until the date of the purchase invoice or the rental contract, will also entitle the holder to the application of this deduction, provided that the dealer or point of sale had acquired the vehicle from the manufacturer or importer as a new vehicle.

- The taxpayer **must have the corresponding contract** of purchase, sale, leasing or renting.

Clarifications :

- In cases of direct acquisition or through **trading** for a new vehicle, an imported vehicle or a demonstration vehicle, the deduction may be applied by the **taxpayer** in whose name the **registration**.
- In cases of vehicle acquisition through transactions of **leasing** either **renting** the deduction may be applied by the **taxpayer** that appears as **contract holder**. When this is signed as holders by **2 contributors** **HE will prorate in any case** between them, in equal parts, (1) the **amount** of the deduction; (2) the **maximum limit** applicable per vehicle (7,000 euros) and (3) the **maximum deduction base**, also defined by vehicle.

- In it **case of purchase and sale of vehicles under community property regime** the deduction **it may be prorated equally**, by both spouses even if the invoice is issued only in the name of one of them. The same will happen in the cases of **leasing** either **renting** even if only one of the spouses is listed as the contract holder.

He apportionment between spouses It is configured as a **option** and it is not mandatory. In the event that both spouses **opt** by said proration this will affect (1) the **amount of the deduction** (calculated based on the vehicle's acquisition value); (2) to **maximum deduction limit**, per vehicle (7,000 euros) and (3) to the **maximum deduction base**, also defined by vehicle.

- The taxpayer **You must maintain ownership of the vehicle for at least five years**, except in the case of the taxpayer's death or total loss of the vehicle. In the case of acquiring the vehicle through a leasing operation, the contract must be maintained for at least two years from the date of its entry into force.

It should be extended to the assumptions of **renting** as established for the cases of purchase and sale, the maintenance period is not considered to have been breached in the event of the taxpayer's death or total loss of the vehicle.

Temporal scope of application of the deduction

The deduction will result **applicable**:

- In the case of vehicles acquired through **trading**: in the tax period in which the vehicle is **registered** in the name of the taxpayer entitled to the deduction.

- b. In the case of vehicles acquired through transactions of **leasing** either **renting**: in the tax period in which it **formalize** the corresponding contract.

Order of application and outstanding balances for application of the deduction

- In the event that the amount of the deduction **cannot be fully applied in the tax period** due to insufficient regional funding for the investment, **the remaining amount may be applied** at most, **in the three subsequent tax periods**.
- In the event of **concurrence with other regional tax deductions** The following deduction will apply:
 - a. With **posteriority** to all those deductions that cannot be carried forward to future years in case of insufficient regional tax liability.
 - b. With **anteriority** to the regional deductions "for expenses in the installation of electric vehicle charging infrastructure" and "for investment in renewable energy resource facilities", which will be applicable, respectively, in the penultimate and last place.

For expenses related to the installation of electric vehicle charging infrastructure

Regulations: Art. 1. Twenty Consolidated Text of the legal provisions in force in the Region of Murcia regarding transferred taxes, approved by Legislative Decree 1/2010, of November 5

Amount of deduction

He **100 percent of the base** defined in the following point.

Base and maximum base of the deduction

- It will be made up of the **amounts paid by the taxpayer for the installation of the electric vehicle charging infrastructure owned by them**, including the expenses and taxes inherent to it, **reduced by the subsidies or public aid received**.

Clarifications :

1. The **ownership** refers to the **infrastructure** not to the vehicle, although it is required that it be for private use.
2. In the case of marriages in **community property regime** The amounts paid will be understood to be attributed to the spouses in equal parts. If it's about **marriages** in another **different regime** either **common-law couples** Each member may deduct the amounts paid for the aforementioned expenses, provided they meet the other established requirements.

These will be eligible actions those determined in the “Incentive Program 2” of Royal Decree 266/2021, of April 13, which approves the direct granting of aid to the autonomous communities and the cities of Ceuta and Melilla for the execution of incentive programs linked to electric mobility (MOVES III) within the framework of the European Recovery, Transformation and Resilience Plan.

The subsidies or public aid received in relation to the costs of installing the vehicle charging infrastructure that result **eligible for subsidies** according to the “Incentive Program 2” of Royal Decree 266/2021 **will not diminish** the basis of the deduction.

- A **maximum limit of 4,000 euros per charging infrastructure and taxpayer.**

Important : *each taxpayer may be deducted for a **unique charging infrastructure in each tax period.***

Requirements and other conditions for the application of the deduction

- The installation of the charging infrastructure **It will take place on a property owned by the taxpayer or in a community garage.**

Only taxpayers who install the charging point on a property they own will be able to claim the deduction **property** excluding the usufructuary and the lessee.

- The **vehicles** object of the aforementioned infrastructure **They must be intended for private use.**
- The taxpayer **must justify the investment made** through the contribution of the corresponding **bill.**
- HE **conditions** the application of the deduction **to the maintenance of ownership and operation of the facility** for at least **two years** from its implementation.

The previous maintenance period will not be considered breached in the event of **death** of the taxpayer.

- If there were **more than one taxpayer** that had paid amounts for the **same infrastructure** will proceed **proration of the deduction**, equally in the case of community property and according to the payments made in the other cases.

Temporal scope of application of the deduction

The deduction will be applicable in the tax period in which the **ending** of the installation of the infrastructure and the corresponding invoice is issued.

Order of application and outstanding balances for application of the deduction

- In the event that the amount of the deduction **cannot be fully applied in the tax period** due to insufficient regional funding for the investment, **the remaining amount may be applied** at most, **in the three subsequent tax periods.**

- In the event of **concurrence with other regional tax deductions** The following deduction will apply:
 - a. With **posteriority** to all those deductions that cannot be carried forward to future years in case of insufficient regional tax liability and the deduction "for expenses in the acquisition of electric vehicles".
 - b. With **anteriority** to the regional tax deduction "for investment in renewable energy resource facilities", which will be applicable last.

For prescription lenses, contact lenses, and cleaning solutions

Regulations: Art. 1. Twenty-one Consolidated Text of the legal provisions in force in the Region of Murcia regarding transferred taxes, approved by Legislative Decree 1/2010, of November 5

Amount and maximum limit of the deduction

- He **30 percent of the amounts paid in the tax period** for the purchase of prescription lenses, contact lenses, and cleaning solutions **for children under 12 years old** for those who apply the minimum for descendants.

Clarifications :

1. The rule requires that the individuals be under 12 years of age at the time the amounts are paid, and it is not essential that the age requirement be met on the date the tax accrues.
2. In the case of marriages in **community property regime** The amounts paid will be understood to be attributed to the spouses in equal parts. If it's about **marriages** in another **different regime** either **common-law couples** Each member may deduct the amounts paid for the aforementioned expenses, provided they meet the other established requirements.

- A **maximum limit of 100 euros per declaration**.

For expenses associated with practicing sports and healthy activities

Regulations: Art. 1. Twenty-two Consolidated Text of the legal provisions in force in the Region of Murcia regarding transferred taxes, approved by Legislative Decree 1/2010, of November 5

Amounts and maximum limit of deduction

- He **30 percent of the amounts paid** in the tax period **in expenses** of the **taxpayer**, his **spouse** and **those persons who give right to the application of the family minimums** by descendants and ascendants, in the following **services** related to physical exercise and sports practice:
 - a. Those provided in gyms and sports centers.
 - b. Through membership fees for sports federations.
 - c. For training services provided by sports technicians and coaches.
 - d. Through the practice of Pilates and yoga.

Attention *Under no circumstances will the periodic statutory fees paid to non-profit social entities or clubs or sports entities be included in the base of this deduction.*

- He **100 percent of the amounts paid** in the expenses arising from the above services if paid by **over 65 years old**.

Clarifications :

- In the case of marriages under a community property regime amounts paid shall be deemed to be allocated to the spouses in equal parts.
- If it's about **marriages** in another **different regime** either **common-law couples** Each member may deduct the amounts paid for the aforementioned expenses, provided they meet the other established requirements.

- A **maximum limit of 150 euros per year per taxpayer**.

Requirements for applying the deduction

- That the resulting amount of the **sum of the general taxable base and savings do not exceed** the amount of **25,000 euros in individual declarations** and **40,000 euros in joint tax returns**.
- The basis for the deduction will consist of the **amounts justified with an invoice**, which must comply with the conditions established in the Regulation governing invoicing obligations approved by Royal Decree 1619/2012, of November 30.

The invoice received by the taxpayer must be kept for the duration of the limitation period.

Important: *Once the information necessary for its calculation has been entered by the taxpayers entitled to the deduction, it will be automatically transferred to the section "Additional information to the regional deduction of Andalusia to promote physical exercise and sports practice, of the Region of Murcia for expenses associated with the practice of sports and healthy activities, of La Rioja to promote physical exercise and*

sports practice and of the Valencian Community for amounts paid in expenses associated with the practice of sports and healthy activities" of Annex B.14 of the declaration.

For expenses associated with Rare Diseases

Regulations: Art. 1. Twenty-three Consolidated Text of the legal provisions in force in the Region of Murcia regarding transferred taxes, approved by Legislative Decree 1/2010, of November 5

Amount and maximum limit of the deduction

- He **100 percent of the amounts paid** in the tax period destined for **treatment and care of people affected by so-called "rare" diseases**.

Clarifications :

- In the case of marriages in **community property regime** The amounts paid will be understood to be attributed to the spouses in equal parts.
- If it's about **marriages** in another **different regime** either **common-law couples** Each member may deduct the amounts paid for the aforementioned expenses, provided they meet the other established requirements.

- A **maximum limit of 300 euros per declaration**.

Requirements for applying the deduction

- The expenses may go **intended** to himself **taxpayer**, his **spouse** and **those persons who give right to the application of the family minimums** by descendants and ascendants.
- Such expenses **They will be accredited by means of the corresponding invoice**.

Through investment in social economy entities

Regulations: Art. 1. Twenty-four Consolidated Text of the legal provisions in force in the Region of Murcia regarding transferred taxes, approved by Legislative Decree 1/2010, of November 5

Amount of deduction and maximum limit

- He **20 percent of the amounts invested** during the year in the contributions made for the purpose of becoming a partner in **entities that are part of the social economy** referred to in the following section.

- A **maximum limit of 4,000 euros**.

Requirements and other conditions for the application of the deduction

The application of this deduction is subject to compliance with the following requirements and conditions:

- a. **The share achieved by the taxpayer** as a result of the contribution made, calculated together with that held by his spouse or persons related to him by reason of kinship up to and including the third degree, in a direct or collateral line, by consanguinity or affinity, **It may not exceed 40 percent of the capital of the entity being invested in or of its voting rights**.
- b. The entity in which the investment is to be made must meet the following **requirements** :
 1. **Be part of the social economy** , under the terms set forth in Law 5/2011, of March 29, on the Social Economy (BOE of March 30).

According to article 6 of Law 5/2011: "The Ministry of Labour and Immigration (currently the Ministry of Labour and Social Economy), following a report from the Council for the Promotion of the Social Economy, and in coordination with the Autonomous Communities, will prepare and maintain an updated catalogue of the different types of entities comprising the social economy, taking into account the principles established in this law and in a coordinated manner with the existing catalogues at the autonomous level.

Catalogues of social economy entities must be public. Advertising will be carried out by electronic means."

2. To have their **registered office and tax domicile in the Region of Murcia**.
 3. Have, at least, one person employed with **full-time employment contract, and registered** in the general Social Security system.
- c. The requirements set out in points 1, 2 and 3 above must **be met for a minimum period of five years** from the contribution.
 - d. Operations in which deduction **is applicable must be formalized in public deed** , in which the identity of the investors and the amount of the respective investment will be recorded.
 - e. Contributions must remain in the taxpayer's assets for **minimum period of five** .

Loss of the right to the deduction made

Failure to comply with the requirements and conditions set out, with the exception of the one relating to the formalization of the operations in a public deed, will result in the loss of the tax benefit and, in such case, the taxpayer must include in the tax return corresponding to the year in which the non-compliance occurred the part of the tax that was not paid as a result of the deduction made, together with the accrued late payment interest.

Incompatibility

This deduction results **incompatible, for the same investments**, with the application of the regional deductions "For investment in the acquisition of shares or equity interests in new or recently created entities" and "For investment in shares of entities listed in the segment of companies in expansion of the Alternative Stock Market."

Note: Once the information necessary for the calculation has been entered by the taxpayers entitled to the deduction, it will be automatically transferred to the section "Additional information on the regional deduction for investments or donations to Social Economy entities established in Aragon, Cantabria, Castilla-La Mancha and the Region of Murcia" of Annex B.11 of the declaration.

For veterinary expenses

Regulations: Art. 1. Twenty-five Consolidated Text of the legal provisions in force in the Region of Murcia regarding transferred taxes, approved by Legislative Decree 1/2010, of November 5

Amount and maximum limit of the deduction

- He **30 percent of the amounts paid by the taxpayer during the tax period** in the concept of **expenses for veterinary services** loaned to their domestic animals.

Clarifications :

- In the case of marriages in **community property regime** The amounts paid will be understood to be attributed to the spouses in equal parts.
- If it's about **marriages** in another **different regime** either **common-law couples** Each member may deduct the amounts paid for the aforementioned expenses, provided they meet the other established requirements.

- A **maximum limit of 100 euros per year per declaration**.

Requirements for applying the deduction

- The resulting amount of the **sum of the general taxable base and savings it will not be able to exceed** the amount of **25,000 euros in individual declarations** and **40,000 euros in joint tax returns**.
- The basis for the deduction will consist of the amounts **justified** through the corresponding **bill**.

Transitional regime of the deduction for investment in habitual residence

Regulations: Sole transitional provision Text Consolidated version of the legal provisions in force in the Region of Murcia on transferred taxes, approved by Legislative Decree 1/2010, of November 5

Taxpayers who made the deduction in the years 2001 to 2012

Taxpayers who applied the regional deductions for home acquisition for young people residing in the Autonomous Community of Murcia, established for the years 2001 to 2012, may apply the deduction "For investment in main residence by young people of equal or lesser age than 40 years", provided that they meet the requirements required for this and, in particular, the age requirement.

Taxpayers who applied the deduction in the years 1998 to 2000

Taxpayers who claimed any of the regional tax deductions for the same dwelling in the IRPFABBR for the acquisition or rehabilitation of habitual residence established for the years 1998, 1999 and 2000, by the Laws of the Autonomous Community of the Region of Murcia 13/1997, of December 23; 11/1998, of December 28 and 9/1999, of December 27, respectively, may apply the following deduction in the current year:

- **2 percent of the amounts paid** provided that, in the case of acquisition, the homes are newly built.
- **3 percent of the amounts paid** provided that, in the case of acquisition, the homes are newly built and the **general taxable base less the taxpayer's personal and family minimum** , boxes [**0435**] and [**0519**] of the declaration, respectively, is less than 24,200 euros, provided that the **savings taxable base** , box [**0460**] of the declaration does not exceed 1,800 euros.

In both cases, the requirement regulated in article 1.1 of Law 9/1999, of December 27, of the aforementioned Autonomous Community, must be met, relative to the fact that the **acquisition of the habitual residence was of new construction** .

Note: the transitional regime of the deduction for investment in habitual residence is **compatible** with the application of the autonomous deduction " [For the acquisition of a new habitual residence or expansion of the current habitual residence by large families](#) ".

Autonomous Community of La Rioja

Taxpayers who in 2025 had their habitual residence in the territory of the Autonomous Community of La Rioja may apply the following regional deductions.

For birth or adoption of a child

Regulations: Art. 32.1 Law 10/2017, of October 27, consolidating the legal provisions of the Autonomous Community of La Rioja regarding own taxes and transferred taxes

Amount of deduction

- **600 euros** , when it is the **first child** .
- **750 euros** , when it concerns the **second child** .
- **900 euros** , when it is the **third and subsequent** .
- **An additional 60 euros** for each child, in the case of **multiple births or adoptions** .

Requirements and other conditions for the application of the deduction

- That the child was born or adopted **during the tax period and lives with the taxpayer** on the tax accrual date (normally, December 31).
- When children born or adopted in tax period **live with both parents or adopters** , the amount of the deduction **will be prorated between them in equal parts** s if they pay taxes individually. **In the case of joint taxation** both parents will apply the full amount corresponding to the deduction.
- In the event that the number of children of each parent gives rise to the application of a different amount, both parents will apply the deduction corresponding to the pre-existing number of children. If this circumstance occurs and the declaration is joint, the deduction will be the sum of what would correspond to each one if the declaration were individual, according to the provisions of the previous paragraph.

Accuracy : To determine the order number of children born or adopted in the year, all of the taxpayer's children must be counted, whether or not they live with him, regardless of their age, marital status, place of residence or any other circumstance.

■ Example:

Married couple, consisting of Mrs. SST and Mr. RTV, who has a 13-year-old son from a previous relationship who lives with him. In 2025, a child is born to them.

Determine the amount of the deduction to be applied

Solution

For Mrs. SST it is the first child and for Mr. RTV the second. Therefore:

Individual declaration for Mrs. SST (600 euros ÷ 2) = 300 euros

Individual declaration for RTV (750 euros ÷ 2) = 375 euros

Joint statement by Mrs. SST and Mr. RTV (300 euros + 375 euros) = 675 euros

For the acquisition, construction or rehabilitation of habitual housing in small municipalities of La Rioja

Regulations: Art. 32.2 Law 10/2017, of October 27, which consolidates the legal provisions of the Autonomous Community of La Rioja regarding its own taxes and transferred taxes

Amount and maximum limit of the deduction

- **5% of the amounts paid in fiscal year** for the acquisition, rehabilitation or construction of the **habitual residence** in the small municipalities detailed below.
- The **maximum deduction limit** applicable is **452 euros** per declaration.

Requirements for applying the deduction

- That the taxpayer **has his habitual residence in the Autonomous Community of La Rioja** .
- That the taxpayer **had acquired, rehabilitated or started construction of the home as of January 1, 2017** .
- That the home constitutes the **habitual residence of taxpayer** .

For said dwelling to have the character of **usual** The requirements established in Article 68.1.3 of the Law must be met IRPFABBR, in its wording in force as of December 31, 2012; and in Article 54 of the Regulations of IRPFABBR, in its wording in force as of December 31, 2012, and in particular, with regard to the concept of habitual residence, period of occupancy and requirements of permanence in the same, among others.

- That the home is located in one of the **small municipalities** of La Rioja that are listed at the end of the autonomous deductions of this Autonomous Community.

Maximum deduction base

The maximum annual base of this deduction will be **9,040 euros**

Other conditions for the application of the deduction

- For said dwelling to be considered a habitual residence, the requirements established in article 68.1.3 of the Law must be met. IRPFABBR, in its wording in force as of December 31, 2012, and in Article 54 of the Regulation, in its wording in force as of December 31, 2012, and, in particular, with regard to the concept of habitual residence, period of occupancy and requirements of permanence in the same, among others.
- The concepts of acquisition, construction and rehabilitation of habitual residence will be those defined in article 55 of the Regulation of IRPFABBR, in its wording in force as of December 31, 2012.
- In order to apply the deduction for investment in housing, regardless of the taxpayer who benefits from the measure, it is required that the **verified amount of the taxpayer's** assets at the end of the tax period **exceeds** the value shown by its verification at the beginning of the same, **at least by the amount of the investments made**, without taking into account interest and other financing costs.

For these purposes, increases or decreases in value experienced during the tax period by assets that at the end of the period continue to form part of the taxpayer's assets will not be computed, nor will the increase in assets obtained from taxable events subject to Inheritance and Gift Tax.

Incompatibility

This deduction is **incompatible** with the application of the regional deduction "To alleviate the rise in interest rates on loans used to finance primary residences."

Recorded in the declaration of the code corresponding to the municipality

Taxpayers must enter in box **[1067]** of Annex B.7 of the declaration, the code corresponding to the municipality in which the home is located, in accordance with the list of municipalities in La Rioja with the right to this deduction, which can be consulted in the corresponding section.

For expenses in nursery schools, early childhood education centers or personnel hired to care for children from 0 to 3 years old for taxpayers who establish their habitual residence in small municipalities of La Rioja

Regulations: Art. 32.3 Law 10/2017, of October 27, which consolidates the legal provisions of the Autonomous Community of La Rioja regarding its own taxes and transferred taxes

Amount and maximum limit of the deduction

- **30% of expenses** on nursery schools, child care centres or staff hired to care for children aged 0 to 3 years.

For these purposes, expenses shall be understood as the amounts paid to schools or early childhood education centres for the following concepts:

- pre-registration and registration of children under 3 years of age,
- assistance, during general and extended hours, and
- feeding.

Provided that they are not considered exempt income in kind by the taxpayer pursuant to the provisions of Article 42.3. b) or d) of the Law of IRPFABBR That is, by:

- The direct or indirect contracting by companies or employers of the first cycle of early childhood education service for the children of their employees in authorized nurseries or early childhood education centers [Art. 42.3.b) Law of IRPFABBR].
 - The provision of preschool, infant, primary, compulsory secondary, high school and vocational training services by authorized educational centers, to the children of their employees, free of charge or at a price lower than the normal market price [Art. 42.3.d) Law of IRPFABBR].
- **The basis for this deduction** will be limited for each child to the total amount of the actual non-subsidized expense paid during the year to the school or early childhood education center.
 - **The maximum deduction limit** applicable is **600 euros per minor**.

In the case of individual declarations, the maximum limit will be prorated equally between the parents entitled to its application.

The apportionment of the amounts paid and the maximum deduction limit can only take place when both parents can apply the minimum for descendants for the child who caused the expense.

In the case of de facto couples, the apportionment of the amounts paid and the maximum deduction limit will take place when one of its members files a joint return with minor children and the other files an individual return, provided that both are entitled to the minimum for descendants.

Requirements and other conditions for the application of the deduction

- That the taxpayer, within the tax period **establishes his habitual residence in one of the small municipalities** of La Rioja that are listed at the end of the autonomous deductions of this Autonomous Community, **and resides in the municipality on the date of accrual of the tax**.
- That the taxpayer on the date of accrual of tax **lives with the minor under three years of age and is entitled to the minimum for descendants**.

Clarifications:

- The application of this deduction is linked to the minimum for descendants. Therefore, regardless of who pays the expenses and the marital property regime, it will apply to both parents, prorating the total amounts paid and the maximum limit of the deduction between them. On the other hand, if only one of the parents is entitled to the minimum for descendants, he or she will apply the deduction for the total amount paid with the maximum limit of 600 euros.

- In the event of the death of one of the parents entitled to the minimum benefit for descendants, a 50% deduction will be applied to each parent until the date of death, and subsequently, the deduction will be applied to the entire amount paid to the surviving spouse. The sum of all deductions may not exceed 600 euros, nor may the deduction applicable to the deceased exceed 300 euros for each "common" child.

- That the parent(s) **carry out an activity, on their own or through another person, outside the family home**, at least during the period in which the minor is enrolled in school or the staff assigned to his/her care is hired.

Clarifications:

- If the parents carry out an activity outside the family home only during part of the period in which the staff assigned to care for them is employed, the deduction may be applied for the amounts paid during the part of the period in which the requirement of carrying out an activity is met.

- In order for the requirement of carrying out an activity as an employee to be considered fulfilled, the activity must be remunerated. In the case of self-employed activity, it is necessary to demonstrate - by any means of proof - the exercise of said activity.

- The requirement of carrying out a self-employed activity is deemed to have been met when it is carried out through an entity under an income attribution regime.

- That the **minor is enrolled** in a school or child care center in La Rioja, at least half of the established working day, **or the existence of a person with an employment contract and registration in Social Security is accredited** in the section corresponding to Household Employees-Family Caregivers or similar for the care of minors.
- That the **general taxable base subject to taxation**, according to article 50 of the Law of IRPFABBR, **do not exceed** of the following amounts:
 - **18,030 euros** in individual declaration.
 - **30,050 euros** in joint declaration.

Provided, in addition, the **taxable base of savings** subject to taxation according to article 50 of the Law of IRPFABBR **do not exceed 1,800 euros**.

The amount of the general taxable base subject to taxation according to article 50 of the Law of IRPFABBR is the one reflected in the box **[0500]** of the statement.

For its part, the amount of the taxable base of savings subject to taxation according to article 50 of the Law of IRPFABBR is the one shown in the box **[0510]** of the statement.

Recorded in the declaration of the code corresponding to the municipality

Taxpayers must enter in box **[1071]** of Annex B.7 of the declaration, the code corresponding to the municipality in which the home is located, in accordance with the list of municipalities in La Rioja with the right to this deduction, which can be consulted in the corresponding section.

Note: Taxpayers entitled to the deduction must indicate the NIF of the person employed in the home, school, child care center or nursery in box **[1070]** of the declaration.

For each minor in emergency, temporary or permanent foster care or custody for adoption purposes

Regulations: Art. 32.4 Law 10/2017, of October 27, which consolidates the legal provisions of the Autonomous Community of La Rioja regarding its own taxes and transferred taxes

Amount of deduction

Taxpayers residing in the Autonomous Community of La Rioja who have a minor in their home under **temporary or permanent emergency family care regime or custody for adoption purposes**, may deduct the amounts:

- **300 euros for each minor** provided that the taxpayer lives with the minor for 183 days or more during the tax period.
- **150 euros for each minor** , if the period of cohabitation during the tax period was less than 183 days and more than 90 days.

However, the corresponding deduction may be applied by the taxpayer who has taken in several minors during the year, without the stay of any of them exceeding 90 days, provided that the sum of the periods of the different foster care periods does exceed, at least, said period.

Foster care periods lasting more than 90 days will be counted individually and foster care periods lasting less than 90 days will be counted jointly.

If individual declarations are chosen, each of the taxpayers entitled to deduction **will apply 50% of the same**.

Examples of application of the deduction in the case of foster care during the year for different minors

1. Deduction applicable if a taxpayer had three minors in foster care during the year for a period of 40 days each.
2. Deduction applicable if the foster care of the three minors had been for a period of 70 days each.
3. Deduction applicable if the foster care of the three minors had been one for 200 days and the other two for 60 days.

Solution

1. In the first case, since the total has been 120 days (more than 90 and less than 183 days) a deduction of 150 euros will be applied.
2. In the second case, the total sum will be 210 days (70 days x 3 minors) so a deduction of 300 euros will apply (as it is more than 183 days).
3. In the third and final case, a deduction of 300 euros may be applied for the first foster care and another of 150 euros for the two 60-day foster care periods (since the total sum of the two 60-day foster care periods will be 120 days).

Requirements and other conditions for the application of the deduction

- The minor must be under an emergency, temporary or permanent family foster care regime or custody for adoption purposes, formalized by the **judicial or administrative body** competent in matters of minors in this Autonomous Community of La Rioja.
- The deduction for foster care will not apply when the adoption of the minor took place during the tax period.

For each child from 0 to 3 years of age of taxpayers who have their residence or move it to small municipalities of La Rioja in the tax period and maintain it for a period of at least 3 consecutive years

Regulations: Art. 32.5 Law 10/2017, of October 27, which consolidates the legal provisions of the Autonomous Community of La Rioja regarding its own taxes and transferred taxes

Amount of deduction

100 euros per month for each child from 0 to 3 years old.

In the case of parents with the right to a deduction for the same offspring and who file individual returns, the amount will be prorated equally.

Requirements and other conditions for the application of the deduction

- That the taxpayer has their habitual residence or moves it during the tax year **to one of the small municipalities** from La Rioja that are related at the end of the regional deductions of this Autonomous Community.
- That said residence **is maintained for a continuous period of at least 3 years** counted from the month in which the right to the deduction begins.

Exception: However, **will not lose the right to the deduction when** , despite the fact that said period has not elapsed, the taxpayer dies or circumstances occur that necessarily require a change of residence, such as marital separation, job transfer, obtaining a first job or a more advantageous job or other similar circumstances.

- Only children aged 0 to 3 years who qualify the taxpayer for the minimum benefit for offspring will be taken into account.

In the event of the death of a child or parent, the deduction is not applicable for the month in which the death occurred, even if it occurred on the last day of the month.

Note: *To apply the deduction, these two circumstances must occur on the last day of each month: reside in one of the small municipalities referred to below and have a child aged 0 to 3 years with the right to a minimum for descendants.*

Recorded in the declaration of the code corresponding to the municipality

Taxpayers must enter in box **[1162]** of Annex B.7 of the declaration, the code corresponding to the municipality in which the home is located, in accordance with the list of municipalities in La Rioja with the right to this deduction, which can be consulted in the corresponding section.

Loss of the right to the deduction made

Failure to comply with the aforementioned requirements will oblige the taxpayer to return the deductions unduly claimed plus the corresponding late payment interest, through an adjustment in the tax return. IRPFABBR of the year in which the breach occurs.

For each child from 0 to 3 years old in nursery schools or early childhood education centers in any municipality of La Rioja

Regulations: Art. 32.6 Law 10/2017, of October 27, which consolidates the legal provisions of the Autonomous Community of La Rioja regarding its own taxes and transferred taxes

Amount and maximum limit of the deduction

- **20% of schooling costs** not subsidized for each child aged 0 to 3 years.

For these purposes, schooling expenses shall be understood as the amounts paid to schools or early childhood education centres for the following concepts:

- pre-registration and registration of children under 3 years of age,
- assistance, during general and extended hours, and

- feeding.

Provided that they are not considered exempt income in kind by the taxpayer pursuant to the provisions of Article 42.3. b) or d) of the Law of IRPFABBR That is, by:

- The direct or indirect contracting by companies or employers of the first cycle of early childhood education service for the children of their workers in nurseries or authorized early childhood education centers [Article 42.3.b) Law of IRPFABBR].
 - The provision of preschool, infant, primary, compulsory secondary, baccalaureate and vocational training education services by authorized educational centers to the children of their employees, free of charge or at a price lower than the normal market price [Article 42.3.d) Law of IRPFABBR].
- **The basis for this deduction** will be limited for each child to the total amount of the actual non-subsidized expense paid during the year to the school or early childhood education center.
 - The **maximum limit** of the deduction is **600 euros per year** , for each child from 0 to 3 years old.

Requirements and other conditions for the application of the deduction

- That the taxpayer **has his habitual residence in the Autonomous Community of La Rioja** .
- That the taxpayer, on the date of accrual of the tax (normally December 31), **lives with the minor and is entitled to the minimum for descendants** .

If the child turns three during the year, the deduction may be applied for schooling expenses paid up to the month prior to reaching that age.

The deduction may be applied to the schooling expenses of children who died during the year.

Finally, the deduction can be applied for children for whom the taxpayer has joint custody, even if on the date the tax is due they live with the other parent, provided that they are entitled to the minimum for descendants.

- That each child from 0 to 3 years of age who may be entitled to the deduction is **enrolled** in a school or early childhood education center in **any municipality** of La Rioja.
- That the **general taxable base subject to taxation** according to article 50 of the Law of IRPFABBR **do not exceed** of the following amounts:
 - **18,030 euros** in individual declaration.
 - **30,050 euros** in joint declaration.

Provided, in addition, the **taxable base of savings** subject to taxation according to article 50 of the Law of IRPFABBR **do not exceed 1,800 euros**.

The amount of the general taxable base subject to taxation according to article 50 of the Law of IRPFABBR is the one reflected in the box **[0500]** of the statement.

For its part, the amount of the taxable base of savings subject to taxation according to article 50 of the Law of IRPFABBR is the one shown in the box **[0510]** of the statement.

- **In the case of parents with rights to deduction for the same offspring and who file individual returns**, the amount will be prorated equally between both.

Note: Taxpayers entitled to the deduction must state the NIF of the school, center or daycare center in box **[1076]** of Annex B.7 of the declaration.

Purchasing new electric vehicles

Regulations: Art. 32.7 and Third Additional Provision of Law 10/2017, of October 27, which consolidates the legal provisions of the Autonomous Community of La Rioja regarding its own taxes and transferred taxes

Amount of deduction

15 percent of the amounts paid in the tax period for the **acquisition of new electric vehicles** provided that it corresponds to one of the categories listed below.

Only the purchaser who appears in the document justifying the purchase will be entitled to the deduction.

Note: only will be able to apply this deduction for the acquisition of an electric vehicle per person and in the tax period in which the vehicle whose acquisition generates the right to apply the deduction is registered.

Requirements and other conditions for the application of the deduction

- They must be vehicles **not used for professional or business activities** of the purchaser.
- The purchase price of the vehicle cannot exceed **50,000 euros** .
- Vehicles must belong to one of the following categories defined in Directive 2007/46/ EC of the Parliament and of the Council, of 5 September 2007, and in the Regulation (EU) 168/2013 of Parliament and of the Council of 15 January 2013:

Note: Please note, with regard to category N1, that Directive 2007/46/EC of the Parliament and of the Council of 5 September 2007 has been repealed by Regulation (EU) 2018/858 of the European Parliament and of the Council of 30 May 2018.

- a. **N1 vans or light trucks:** Motor vehicles designed and manufactured primarily for the transport of goods with a maximum mass not exceeding 3.5 tonnes.
 - b. **L1e mopeds:** Two-wheeled vehicles with a maximum construction speed not exceeding 45 km/h and a nominal continuous power not exceeding 4 kW .
 - c. **L2e Tricycles:** Three-wheeled vehicles with a maximum construction speed not exceeding 45 km/h and a nominal continuous power not exceeding 4 kW .
 - d. **Electric motor-assisted pedal bicycles.**
- When the electric vehicle purchased belongs to the **category N** (N1 vans or light trucks) must be one of the following types:
 - 1. Vehicles powered by internal combustion engines that can use approved alternative fossil fuels such as LPG /Autogas, Compressed Natural Gas (CNG), Liquefied Natural Gas (LNG) or bifuel gasoline gas.
 - 2. Pure electric vehicles (BEV).
 - 3. Extended-range electric vehicles (REEV), powered entirely by electric motors.
 - When the purchased vehicle belongs to the **L categories and** electric bicycles, they must be powered exclusively by electric motors and be approved as electric vehicles.
 - The **electric motor-assisted pedal bicycles** They must have lithium batteries and comply with the requirements of the applicable harmonized standards and in particular the Standard UNE- IN 15194:2009.

Maximum limit

The maximum deductible amount **per declaration** will be:

- **300 euros** for the vehicles indicated in the previous section except for bicycles with electric motor assisted pedaling.
- **225 euros** for electric motor-assisted pedal bicycles

Note: Please note that the total deduction applied in the declaration (joint or individual) cannot exceed the maximum limit established for the category of the vehicle in question. When each of the spouses has purchased a vehicle of a different category (electric motor-assisted pedal bicycles and others), the maximum deductible amount in the joint declaration may not exceed 300 euros.

Important: Once the information required for the calculation of the deduction has been entered by the taxpayers entitled to the deduction, the amount will appear in the box [1082] of Annex B.7 of the declaration, "Other deductions".

To encourage people to remain employed in rural areas

Regulations: Art. 32.8 Law 10/2017, of October 27, which consolidates the legal provisions of the Autonomous Community of La Rioja regarding its own taxes and ceded taxes

Amount of deduction

1,000 euros per taxpayer that meets the requirements indicated below.

Requirements for applying the deduction

- That taxpayers have their **habitual residence in a municipality of La Rioja**.
- That **start a agricultural activity as self-employed worker from 1 January 2025**.

Attention : *Self-employed collaborators and partners in commercial capital companies will not be considered self-employed workers.*

Nor will those who, in the two years immediately prior to the start date of the activity that serves as the basis for the deduction, have ceased to be self-employed in an agricultural activity be able to benefit.

Temporal scope of application of the deduction

The deduction results **applicable in the year in which the agricultural activity begins and in the 2 years following the year in which the registration takes place** provided that the residency and activity requirements are met during the 12, 24 and 36 months following the registration date, respectively.

If non-compliance with residence and/or activity requirements is due to **death** The taxpayer's deduction will be applicable and will not be considered a breach, therefore it will not entail the obligation of regularization for the heirs of the deceased.

It shall be understood by **start of activity** the date of registration in the special Social Security scheme.

Outstanding balances and order of application of the deduction

- In the event that the taxpayer **lacks sufficient regional quota** to apply the full deduction in the period in which the right to its application arises, **The amount not deducted may be applied in the following three** until the total amount, if applicable, is exhausted. **even if it does not generate the right to deduction in such exercises.**

- For these purposes, **This deduction will be applied last.** with respect to the other deductions on the total regional tax liability in force.

In the event that amounts of the deduction generated in previous years but not yet applied coincide in future years with amounts generated in the current year **The outstanding amounts from previous years will be applied first.** thus giving priority to older acquired rights.

For internet access for emancipated young people

Regulations: Art. 32.9 Law 10/2017, of October 27, which consolidates the legal provisions of the Autonomous Community of La Rioja regarding its own taxes and transferred taxes

Amount and conditions for the application of the deduction

- **30% of the amount of annual expenses** invoiced and paid to the supplier companies, when the following conditions are met:
 - a. That the taxpayer is considered an "emancipated young person" for the purposes of this deduction, this consideration being given to that taxpayer **who has not reached 36 years of age at the end of tax period** .
 - b. That taxpayer **signs during the fiscal year an Internet access contract** for his **habitual residence** .

For the dwelling to have the character of **usual** The requirements established in Article 68.1.3 of the Law must be met IRPFABBR, in its wording in force as of December 31, 2012; and in Article 54 of the Regulations of IRPFABBRand, in particular, regarding the concept of habitual residence, occupancy period and requirements for remaining in it, among others.

Note: *In no case should Internet access contracts be linked to an economic activity.*

- **40% of the amount of the above expenses** for those taxpayers in which, meeting the required conditions, any of the following circumstances occur:

1. That they are young people who constitute **single-parent family units** .

The single-parent family unit is defined in article 82.1.2 of the Law of IRPFABBR, which is discussed in Chapter 2 of Part 1 of this Manual.

2. Have your habitual residence in one of the **small municipalities of La Rioja** that are listed in the corresponding section at the end of the autonomous deductions of this Autonomous Community.

Note: *In the latter case, the taxpayer must enter in box **[1204]** of Annex B.7 of the declaration, the code corresponding to the small municipality in which the home is located, in accordance with the list of municipalities in La Rioja with the right to this*

deduction, which can be consulted in the corresponding section.

- When the circumstances required in the previous point do not occur during the entire tax period, the percentage of 40% will be applicable to the amounts paid during the part of the period in which any of them occur.

Temporal scope of application of the deduction

This deduction **may be applied only once per dwelling and per taxpayer**, regardless of the occupancy regime of the aforementioned dwelling.

Requirements for applying the deduction

In addition, the following requirements must be met:

- The taxpayer must **have the habitual residence** under ownership or lease.

Compliance with the minimum period of three years required to consider the home as habitual is only required in the case of owned housing, not in the case of rented housing.

- The contract must be signed **at least 6 months in advance of the tax accrual date** and must be maintained at least until said date.

An Internet access contract must be signed, and a simple change of contract ownership or rate type is not valid.

- Contract **must be in the name of taxpayer** with the right to deduction.
- In the event that more than one taxpayer entitled to the deduction lives in the same habitual residence, the same **will be prorated among all of them**.
- Under no circumstances should the owners of the contracts and the property be linked to an economic activity. Thus, none of the holders of the Internet access contract will be able to apply the deduction when one of them carries out an economic activity in the home, even if it is also their habitual residence.
- That the **general taxable base subject to taxation** according to article 50 of the Law of IRPFABBR **do not exceed** of the following amounts:

- **18,030 euros** in individual declaration.

- **30,050 euros** in joint declaration.

Provided, in addition, the **taxable base of savings** subject to taxation according to article 50 of the Law of IRPFABBR **do not exceed 1,800 euros**.

The amount of the general taxable base subject to taxation according to article 50 of the Law of IRPFABBR is the one reflected in the box **[0500]** of the statement.

For its part, the amount of the taxable base of savings subject to taxation according to article 50 of the Law of IRPFABBR is the one shown in the box **[0510]** of the statement.

For domestic supply of electricity and gas for emancipated young people

Regulations: Art. 32.10 Law 10/2017, of October 27, which consolidates the legal provisions of the Autonomous Community of La Rioja regarding its own taxes and transferred taxes

Amount and conditions for the application of the deduction

- **15% of the amount of annual expenses** invoiced and paid to the supplier companies when the following conditions are met:
 - a. That the taxpayer is considered an "emancipated young person" for the purposes of this deduction, this consideration being given to that taxpayer **who has not reached 36 years of age at the end of tax period**.
 - b. That taxpayer **signs an electricity or gas supply contract during the fiscal year for his/her habitual residence**.

For a dwelling to be considered a habitual residence, the requirements established in article 68.1.3 of the Law must be met. IRPFABBR, in its wording in force as of December 31, 2012; and in Article 54 of the Regulations of IRPFABBR and, in particular, regarding the concept of habitual residence, occupancy period and requirements for remaining in it, among others.

- **20% of the amount of the above expenses** for those taxpayers who, meeting the conditions required in the previous section, have their habitual residence in one of the **small municipalities of La Rioja** that are listed at the end of the autonomous deductions of this Autonomous Community.

Note: In the latter case, the taxpayer must enter in box **[1205]** of Annex B.7 of the declaration, the code corresponding to the small municipality in which the home is located, according to the list of municipalities in La Rioja with the right to this deduction, which can be consulted in the corresponding section.

- **25% of the amount of the above expenses** for those young taxpayers who constitute **single-parent family units**.

The single-parent family unit is defined in article 82.1.2 of the Law of IRPFABBR, which is discussed in Chapter 2 of Part 1 of this Manual.

- When the circumstances required in the previous section do not occur during the entire tax period, the percentage of 20 or 25 percent will be applicable to the amounts paid during the part of the period in which any of them occur.

Temporal scope of application of the deduction

This deduction **may be applied only once per dwelling and per taxpayer**, regardless of the occupancy regime of the aforementioned dwelling.

Requirements for applying the deduction

In addition, the following requirements must be met:

- The taxpayer must **have the habitual residence** under ownership or lease.

Compliance with the minimum period of three years required to consider the home as habitual is only required in the case of owned housing, not in the case of rented housing.

- The contract(s) must be signed **at least 6 months in advance of the tax accrual date** and must be maintained at least until said date.

A contract must be signed to sign an electricity or gas supply; a simple change of contract ownership or tariff type is not valid.

- The contract(s) **must be in the name of taxpayer** with the right to deduction.
- In the event that more than one taxpayer entitled to the deduction lives in the same habitual residence, the same **will be prorated among all of them**.
- In no case should the holders of the contracts and the **dwelling be linked to an economic activity**.

Thus, none of the holders of contracts for the supply of electricity and gas for domestic use will be able to apply the deduction when one of them carries out an economic activity in the home, even if it is also their habitual residence.

- That the **general taxable base subject to taxation** according to article 50 of the Law of IRPFABBR **do not exceed** of the following amounts:

- **18,030 euros** in individual declaration.

- **30,050 euros** in joint declaration.

Provided, in addition, the **taxable base of savings** subject to taxation according to article 50 of the Law of IRPFABBR **do not exceed 1,800 euros**.

The amount of the general taxable base subject to taxation according to article 50 of the Law of IRPFABBR is the one reflected in the box **[0500]** of the statement.

For its part, the amount of the taxable base of savings subject to taxation according to article 50 of the Law of IRPFABBR is the one shown in the box **[0510]** of the statement.

For investment in the habitual residence of young people under 36 years of age

Regulations: Art. 32.11 Law 10/2017, of October 27, which consolidates the legal provisions of the Autonomous Community of La Rioja regarding its own taxes and transferred taxes

Amount and requirements for applying the deduction

- **15 percent of the amounts paid** in the fiscal year for the **acquisition, construction, extension or rehabilitation of the taxpayer's** habitual residence, provided that the following requirements are met:
 - a. That the home is located in the territory of the Autonomous Community of La Rioja.
 - b. That taxpayer **is under 36 years of age** on the tax accrual date (normally December 31).
 - c. That the home constitutes or will constitute the **habitual residence of the taxpayer** .
 - d. That the property must have been **acquired after January 1, 2013 or the rehabilitation started after that date**.
 - e. That the **general taxable base subject to taxation** according to article 50 of the Law of IRPFABBR **do not exceed** of the following amounts:
 - **18,030 euros** in individual declaration.
 - **30,050 euros** in joint declaration.

Provided, in addition, the **taxable base of savings** subject to taxation according to article 50 of the Law of IRPFABBR **do not exceed 1,800 euros**.

The amount of the general taxable base subject to taxation according to article 50 of the Law of IRPFABBR is the one reflected in the box **[0500]** of the statement.

For its part, the amount of the taxable base of savings subject to taxation according to article 50 of the Law of IRPFABBR is the one shown in the box **[0510]** of the statement.

Deduction base

- The **basis of this deduction** will consist of the amounts paid for the acquisition or rehabilitation of the home, including the expenses incurred that have been borne by the purchaser and, in the case of external financing, the amortization, the interest, the cost of the instruments for hedging the variable interest rate risk of mortgage loans regulated in article nineteen of Law 36/2003, of November 11, on economic reform measures, and other expenses derived therefrom.

In the event of application of the aforementioned hedging instruments, the interest paid by the taxpayer will be reduced by the amounts obtained from the application of the aforementioned instrument.

- **The maximum annual base** of this deduction will be **9,000 euros**.

Other conditions for the application of the deduction

- The habitual residence is understood to be the one in which the taxpayer resides for a continuous period of three years. However, the dwelling will be deemed to have had that character when, despite the said period not having elapsed, the taxpayer dies or circumstances occur that necessarily require the change of dwelling, such as marital separation, job transfer, obtaining a first job or a more advantageous job or other similar circumstances.
- The concept of acquisition will be that defined in article 58 bis of Law 10/2017, of October 27, which consolidates the legal provisions of the Autonomous Community of La Rioja regarding own taxes and transferred taxes.

For these purposes, the construction or expansion of a home is considered to be the acquisition of a home, in the following terms:

- Extension of a dwelling, when there is an increase in its habitable surface area, by enclosing the uncovered part or by any other means, permanently and during all times of the year.
- Construction, when the taxpayer directly covers the expenses derived from the execution of the works, or delivers amounts on account to the promoter of said works, provided that they are completed within a period not exceeding four years from the start of the investment.

On the other hand, the following will not be considered as housing acquisition:

- a. The costs of maintenance or repair. For these purposes, the following will be considered repair and maintenance expenses:
 - Those carried out regularly for the purpose of maintaining the normal use of material assets, such as painting, plastering or repairing facilities.
 - Those for replacing elements, such as heating systems, elevators, security doors or others.
 - b. The best
 - c. The acquisition of parking spaces, gardens, parks, swimming pools and sports facilities and, in general, annexes or any other element that does not constitute the home itself, provided that they are acquired independently of it. Parking spaces acquired with these will be treated as homes, with a maximum of two.
- The concept of rehabilitation must comply with the conditions established in Article 55 of the Regulations of IRPFABBR, in its wording in force as of December 31, 2012.
 - When a primary residence is acquired after having benefited from the deduction for the acquisition of other previous primary residences, no deduction may be made for the acquisition or rehabilitation of the new residence as long as the amounts invested in it do not exceed those invested in the previous residences, to the extent that they were subject to deduction.

When the sale of a primary residence has generated an exempt capital gain through reinvestment, the deduction base for the acquisition or renovation of the new residence will be reduced by the amount of the capital gain to which the exemption for reinvestment is applied. In this case, no deduction may be made for the acquisition of the new one as

long as the amounts invested in it do not exceed both the price of the previous one, to the extent that it has been subject to deduction, and the exempt capital gain from reinvestment.

- In order to apply this deduction, regardless of the taxpayer who benefits from the measure, it is required that the **verified amount of the taxpayer's** assets at the end of the tax period **exceeds** the value shown by its verification at the beginning of the same **by at least the amount of the investments made** , without taking into account interest and other financing costs.

For these purposes, increases or decreases in value experienced during the tax period by assets that at the end of the period continue to form part of the taxpayer's assets will not be computed, nor will the increase in assets obtained by taxable events subject to the Inheritance and Gift Tax.

Incompatibility

This deduction is **incompatible** with the application of the regional deductions "For amounts invested in renovation works on the habitual residence" and "For amounts invested in the acquisition or construction of habitual residence for young people" **for those young people who had acquired or renovated their home before January 1, 2013** .

When the above circumstance occurs, the taxpayer will continue to apply the regional deductions "For amounts invested in rehabilitation works on the habitual residence" and "For amounts invested in the acquisition or construction of habitual residence for young people", which correspond, and the present deduction for investment in habitual residence of young people under 36 years of age cannot be applied.

This deduction is also **incompatible** with the application of the regional deduction "To alleviate the rise in interest rates on loans used to finance primary residences."

For renting a habitual residence for taxpayers under 36 years of age

Regulations: Art. 32.12 Law 10/2017, of October 27, which consolidates the legal provisions of the Autonomous Community of La Rioja regarding its own taxes and transferred taxes

Amount and limit of the deduction

1. In general

- **10% of the non-subsidized amounts** paid in the year for the rent of the habitual residence.
- **The maximum annual amount will be 300 euros** per lease contract, both in individual and joint taxation.

2. For taxpayers residing in small municipalities

- **20% of the non-subsidized amounts** paid during the year for the rental of the habitual residence, provided that the habitual residence is located in one of the **small municipalities of La Rioja** that are listed at the end of the autonomous deductions of this Autonomous Community.

Note: In the latter case, the taxpayer must enter in box **[1164]** of Annex B.7 of the declaration, the code corresponding to the small municipality in which the home is located, in accordance with the list of municipalities in La Rioja with the right to this deduction, which can be consulted in the corresponding section.

- **The maximum annual amount will be 400 euros** per lease contract, both in individual and joint taxation.

Note: If there are contracts relating to housing located in small municipalities and others relating to housing located in other municipalities, the deductions relating to each type of contract will be subject to their respective limit (400 or 300 euros), and the total deduction applied may not exceed 400 euros, both in individual and joint taxation.

Requirements and other conditions for the application of the deduction

- That the taxpayer has not reached **36 years of age** on the date of accrual of the tax.

In the case of joint taxation, the age requirement must be met by at least one of the spouses.

- That it is the **lease of the taxpayer's habitual residence** I, effectively occupied by the taxpayer and located in the territory of the Autonomous Community of La Rioja.
- That taxpayer **is the holder of a lease agreement** or for which the corresponding model of the Tax on Property Transfers and Documented Legal Acts has been submitted.

In the case of married couples with a community property regime, the deduction will correspond to the spouses equally, even if the rental contract is in the name of only one of them.

- That taxpayer **is not entitled** during the same tax period **to any deduction for investment in primary residence**.
- That the **general taxable base subject to taxation** according to article 50 of the Law of IRPFABBR **do not exceed** of the following amounts:
 - **18,030 euros** in individual declaration.
 - **30,050 euros** in joint declaration.

Provided, in addition, the **taxable base of savings** subject to taxation according to article 50 of the Law of IRPFABBR **do not exceed 1,800 euros**.

The amount of the general taxable base subject to taxation according to article 50 of the Law of IRPFABBR is the one reflected in the box **[0500]** of the statement.

For its part, the amount of the taxable base of savings subject to taxation according to article 50 of the Law of IRPFABBR is the one shown in the box **[0510]** of the statement.

- When **two taxpayers are entitled to apply the deduction**, the total amount, without exceeding the maximum limit established per rental contract (400 euros for rental contracts for homes located in small municipalities and 300 euros for rental contracts for homes located in other municipalities), **will be prorated equally** in the declaration of each of them.
- The practice of this deduction will be **conditioned to its documentary justification** (either through the lease contract and proof of bank transfers, payment receipts or any other evidence admissible by law)

Important: Once the information necessary for its calculation has been entered by the taxpayers entitled to the deduction, it will be automatically transferred to the section "Additional information on the regional deduction for rental of Andalusia, Principality of Asturias, Balearic Islands, Canary Islands, Cantabria, Castilla-La Mancha, Castilla y León, Catalonia, Extremadura, Galicia, Madrid, Region of Murcia, La Rioja and Valencian Community" of Annex B.11 of the declaration model.

For the purchase of unassisted pedal cycles

Regulations: Art. 32.13 Law 10/2017, of October 27, which consolidates the legal provisions of the Autonomous Community of La Rioja regarding its own taxes and transferred taxes

Amount and limit of the deduction

- **15% of the value of purchases** of non-assisted pedal bicycles.
- **Maximum limits:**
 - **50 euros per vehicle** and, in turn,
 - **2 vehicles** per family unit.

Requirements for applying the deduction

- The practice of this deduction will be subject to its **documentary justification** through the corresponding **invoice**.

Therefore, the deduction may only be applied by the person or persons in whose name the invoice is issued, with the exception indicated in the following point. When there is more than one invoice holder, the amount paid and the maximum deduction limit per vehicle will be prorated among them.

- In the case of married couples under **community property regime who file individual returns, the amount of the deduction will** prorated equally.

In this case, even if only one of the spouses is the holder of the invoice, both the deduction limit (50 euros) and the amount paid will be attributed to both spouses in equal parts.

For the amounts invested in rehabilitation works of the habitual residence

Regulations: First transitional provision.a) Law 10/2017, of October 27, consolidating the legal provisions of the Autonomous Community of La Rioja regarding own taxes and transferred taxes

Amount of deduction

- **5%** of the amounts paid in the year when the following circumstances occur:
 - a. That it is allocated to the **rehabilitation** of a home.
 - b. That the dwelling, located in the Autonomous Community of La Rioja, constitutes or will constitute the habitual residence of the taxpayer. ##
 - c. That these are taxpayers who are considered **"young"**, being understood as such taxpayers **who have not reached 36 years of age at the end of tax period** (normally, December 31).
- **7 percent** of the amounts paid in the fiscal year **when, given the above circumstances, the general taxable base** of the taxpayer subject to taxation, according to article 50 of the Law of IRPFABBR, **do not exceed** of the following amounts:
 - **18,030 euros** in individual declaration .
 - **30,050 euros** in joint declaration .

Provided, in addition, the **taxable base of savings** subject to taxation, according to article 50 of the Law of IRPFABBR, **do not exceed 1,800 euros**.

The amount of the general taxable base subject to taxation according to article 50 of the Law of IRPFABBR is the one reflected in the box **[0500]** of the statement.

For its part, the amount of the taxable base of savings subject to taxation according to article 50 of the Law of IRPFABBR is the one shown in the box **[0510]** of the statement.

- **2%** of the amounts invested in fiscal year **by the rest of taxpayers** (those aged 36 or over at the end of the tax period) in the rehabilitation of that home which, being located in the Autonomous Community of La Rioja, constitutes or will constitute their habitual residence.

Important: *The different percentages are incompatible with each other.*

Requirements and other conditions for the application of the deduction

- Only those **taxpayers who have paid amounts prior to January 1, 2013 for renovation work on their habitual residence will be entitled to the deduction, provided that the work is completed before January 1, 2017**.

In any case, it will be necessary for the taxpayer to have applied the deduction for rehabilitation of a habitual residence in a tax period accrued before January 1, 2013, unless they have not been able to apply it yet because the amount invested in it has not exceeded the amounts invested in previous homes, to the extent that they have been subject to deduction and, where applicable, the amount of exempt capital gains due to reinvestment.

Therefore, **The same criteria are required** which establishes the eighteenth transitional provision of the Law of IRPFABBR to be entitled to the application of the transitional regime of the state deduction for rehabilitation works in main residence.

- Furthermore, all the **requirements established, in general, in the state regulations governing the IRPFABBR, as worded on December 31, 2012**, on the concepts of main residence, rehabilitation thereof and elements that make up the basis of the applicable deduction, as well as on verification of the taxpayer's asset situation at the end of the tax period.
- **The maximum base for this deduction, together with that for works to adapt a habitual residence for people with disabilities, is set at 9,040 euros**.
- In **case of joint taxation**, only taxpayers integrated into the family unit who are considered **"young"** in the terms discussed above will be able to benefit from the deduction of 5 or 7 percent, for the amounts actually invested by them, without prejudice to the other taxpayer with **habitual residence in the Autonomous Community of La Rioja** having the right to apply the general deduction percentage of 2 percent.
- In order to apply this deduction, regardless of the taxpayer who benefits from the measure, it is required that the **verified amount of the taxpayer's** assets at the end of the tax period **exceeds** the value shown by its verification at the beginning of the same **by at least the amount of the investments made**, without taking into account interest and other financing costs.

For these purposes, increases or decreases in value experienced during the tax period by assets that at the end of the period continue to form part of the taxpayer's assets will not be computed, nor will the increase in assets obtained by taxable events subject to the Inheritance and Gift Tax.

Note: *Young people who had acquired or renovated their homes before January 1, 2013, must continue to apply this deduction instead of the "For investment in primary residence of young people under 36 years of age" deduction, which is incompatible with this one.*

For amounts invested in the acquisition or construction of habitual housing for young people

Regulations: First transitional provision.b) Law 10/2017, of October 27, consolidating the legal provisions of the Autonomous Community of La Rioja regarding own taxes and transferred taxes

Amount of deduction

- **3%** of the amounts paid in the year when the following circumstances occur:
 - a. That are allocated to the **acquisition** of a home
 - b. That the home, located in the Autonomous Community of La Rioja, constitutes or will constitute the habitual residence of the taxpayer ##
 - c. That these are taxpayers who are considered **"young"**, being understood as such taxpayers **who have not reached 36 years of age at the end of tax period** (normally, December 31).
- **5 percent** of the amounts paid during the fiscal year, **when the above circumstances are present, the general taxable base** of the taxpayer subject to taxation according to article 50 of the Law of IRPFABBR **do not exceed** of the following amounts:
 - **18,030 euros** in individual declaration .
 - **30,050 euros** in joint declaration .

Provided, in addition, the **taxable base of savings** subject to taxation according to article 50 of the Law of IRPFABBR **do not exceed 1,800 euros**.

The amount of the general taxable base subject to taxation according to article 50 of the Law of IRPFABBR is the one reflected in the box **[0500]** of the statement.

For its part, the amount of the taxable base of savings subject to taxation according to article 50 of the Law of IRPFABBR is the one shown in the box **[0510]** of the statement.

Requirements and other conditions for the application of the deduction

- They must be fulfilled **the same criteria required by the eighteenth transitional provision of the Law of IRPFABBR** to be entitled to the application of the transitional regime of the state deduction for investment in the acquisition or construction of a main residence.

Specifically, the following taxpayers will be entitled to this deduction:

- a. Those who had acquired their habitual residence before January 1, 2013.
- b. Those who have paid amounts prior to said date for its construction.

In this last case, except for the exceptional extensions contemplated in the regulations of IRPFABBR In force as of December 31, 2012, the works must be completed within four years from the start of the investment, in accordance with the deduction regime applicable in the case of construction of a primary residence.

- c. Taxpayers who have paid amounts prior to January 1, 2013 for works to extend their habitual residence, provided that the aforementioned works are completed before January 1, 2017.
- In any case, it will be necessary for the taxpayer to have applied the deduction for investment in a habitual residence in a tax period accrued before January 1, 2013, unless they have not been able to apply it yet because the amount invested in the same has not exceeded the amounts invested in previous homes, to the extent that they have been subject to deduction and, where applicable, the amount of exempt capital gains due to reinvestment. The same criteria required by the eighteenth transitional provision of the Law must be met IRPFABBR to be entitled to the application of the transitional regime of the state deduction for investment in the acquisition or construction of a main residence.
 - Furthermore, all the **requirements established, in general, in the state regulations governing the IRPFABBR, as worded on December 31, 2012**, on the concepts of main residence, acquisition thereof and elements that make up the basis of the applicable deduction, as well as on verification of the taxpayer's asset situation at the end of the tax period.
 - **The maximum annual base** The regional tax deductions for the purchase of a primary residence and a second home in rural areas will consist of the amount resulting from reducing the amount of **9,040 euros** in those amounts that constitute for the taxpayer the basis of the deduction for investment in main residence contemplated in the state regulations, provided that the taxpayer is entitled to the application of the transitional regime of the deduction for investment in main residence provided for in the eighteenth transitional provision of the Law of IRPFABBR excluding, where applicable, amounts allocated to adaptation works of the main residence due to disability.
 - **In the case of joint taxation** , only taxpayers included in the family unit who are considered **"young"** in the terms discussed above will be able to benefit from this deduction, for the amounts actually invested by them.

Note: *Those young people who had acquired or renovated their homes before January 1, 2013 must continue applying this deduction instead of the deduction "For investment in the primary residence of young people under 36 years of age", which is incompatible with this one.*

For acquisition or rehabilitation of a second home in rural areas

Regulations: First transitional provision.c) Law 10/2017, of October 27, consolidating the legal provisions of the Autonomous Community of La Rioja regarding own taxes and transferred taxes

Amount and maximum limit of the deduction

- **8% of the amounts invested** in the acquisition, construction, expansion or rehabilitation of a **single second home** in a rural area, provided that said home is located in a municipality other than that of the habitual residence.
- **The maximum deduction limit** applicable is **450.76 euros per year**.

Requirements and other conditions for the application of the deduction

- Only taxpayers who: will be entitled to this deduction:
 - had **acquired a second home in a rural area before January 1, 2013** or
 - had paid amounts for the works of **rehabilitation of the second home in the rural area prior to said date** , provided that they are completed before January 1, 2017.
- To apply this deduction, all the following must be met: **requirements and conditions established, in general, in the state regulations governing the IRPFABBR, as worded on December 31, 2012**, on the concepts of main residence, acquisition and rehabilitation thereof and elements that make up the basis of the applicable deduction, as well as on verification of the taxpayer's asset situation at the end of the tax period.
- In any case, the criteria established in the eighteenth transitional provision of the Law of IRPFABBR Regarding the transitional regime for the deduction for investment in main residence, compliance will be mandatory.

In addition, the following requirements and conditions must be met:

- That the taxpayer **has his habitual residence in the Autonomous Community of La Rioja** .
- That the home constitutes the **second residence of taxpayer** .
- That the home is located in one of the **municipalities listed below** , provided that said municipality is different from that of your habitual residence.
- **The maximum annual base** The regional tax deductions for the purchase of primary and secondary residences in rural areas will consist of **the amount resulting from reducing the amount of 9,040 euros by those amounts that constitute for the taxpayer the basis of the deduction for investment in main residence** contemplated in state regulations, provided that the taxpayer is entitled to the application of the transitional regime of the deduction for investment in main residence provided for in the eighteenth transitional provision of the Law of IRPFABBR excluding, where applicable, amounts allocated to adaptation works of the main residence due to disability.

Recorded in the declaration of the code corresponding to the municipality

Taxpayers must enter in box **[1064]** of Annex B.7 of the declaration, the code corresponding to the municipality in which the second home is located, in accordance with the "List of municipalities in La Rioja with the right to a deduction for the acquisition or renovation of a second home in rural areas" which can be consulted in the corresponding section.

For works to adapt habitual housing in La Rioja for people with disabilities

Regulations: First transitional provision.d) Law 10/2017, of October 27, consolidating the legal provisions of the Autonomous Community of La Rioja regarding own taxes and transferred taxes

Amount of deduction

15% of the amounts paid for adaptation works on that home that, located in the Autonomous Community of La Rioja, constitutes or will constitute their habitual residence, provided that the taxpayers are considered to be persons with disabilities.

Requirements and other conditions for the application of the deduction

- The same criteria required by the eighteenth transitional provision of the Law must be met IRPFABBR for **to be entitled to the application of the transitional regime of the state deduction for rehabilitation works in the main residence.**

Specifically:

- Only taxpayers who have paid amounts for the execution of works and installations to adapt the habitual residence of disabled persons **prior to January 1, 2013 will be entitled to this deduction, provided that the aforementioned works or installations are completed before January 1, 2017.**

In any case, it will be necessary for the taxpayer to have claimed the deduction for investment in a main residence in a tax period accrued before 1 January 2013, unless the provisions of article 68.1.2 of the Law on the IRPFABBR, in its wording in force on December 31, 2012, relating to the limits of the application of the deduction for acquisition or rehabilitation of other previous main residences and for the generation of an exempt capital gain by reinvestment, which prevent the practice of the deduction for acquisition of the new one as long as the amounts detailed in said article are not exceeded.

- The aforementioned deduction applies to the adaptation works of the main residence, **understanding as such those defined in article 68.1.4 of the Law of IRPFABBR** in the wording in force as of December 31, 2012.
- The property must be located in the **territory of the Autonomous Community of La Rioja**.

- Taxpayers must have the **legal status of a person with a disability** .

The requirements set out in the **Article 72.1 of the Regulations of IRPFABBR and its accreditation** It must be carried out as provided in said article.

- **The maximum base for this deduction together with that for rehabilitation of habitual residence is set at 9,040 euros** .
- The adaptation works and installations must be certified by means of the corresponding **technical report issued by the competent body in the matter** as necessary for accessibility and sensory communication that facilitate the dignified and adequate development of people with disabilities.

For irrevocable donations, pure and simple in matters of patronage

Includes the following deductions:

1. For donations for the promotion and stimulation of patronage-building activities

Regulations: Art. 32.14.a) Law 10/2017, of October 27, consolidating the legal provisions of the Autonomous Community of La Rioja regarding own taxes and transferred taxes

Note: Resolution 473/2022, of March 23, of the Technical General Secretariat of the Ministry of Finance and Public Administration, which provides for the publication of the Government Council Agreement of March 23, 2022, by which the Patronage strategy is approved in relation to the humanitarian crisis in Ukraine (BOR 03-24-2022), declares as a Patronage activity the donations made to the beneficiaries contained in article 3 of Law 3/2021, of April 28, on Patronage of the Autonomous Community of La Rioja, whose actions and altruism are related to the war and humanitarian crisis in Ukraine and establishes that such donations will give the right to this deduction of article 32.14.a) of Law 10/2017.

Amount and limits of the deduction

- **15% of the amounts donated** during the year for the promotion and stimulation of the activities provided for in article 1 of Law 3/2021, of April 28, on Patronage of the Autonomous Community of La Rioja and included in the Regional Patronage Strategy.

These activities are cultural, scientific research, technological development and innovation, or sports, and other activities that pursue purposes of general interest as provided for in sections 7 and 8 of article 2 of Law 3/2021, of April 28, on Patronage of the Autonomous Community of La Rioja, within the scope of the Autonomous Community of La Rioja.

Other activities that pursue purposes of general interest as provided for in sections 7 and 8 of article 2 of Law 3/2021 are:

- Those for the defence of human rights, of victims of terrorism and violent acts, those of assistance and social inclusion, civic, educational, cultural, scientific, sporting, health, labour, institutional strengthening, cooperation for development, promotion of volunteering, promotion of social action, defence of the environment, protection of artistic and historical heritage, promotion and care for people at risk of exclusion for reasons of disability, gender, sexual orientation, economic or cultural reasons, promotion of constitutional values and defence of democratic principles, promotion of tolerance, promotion of the social economy, development of the information society, scientific research, development or innovation and its transfer to the productive fabric as a driving element of business productivity and competitiveness.
- Research related to the Spanish language, as an essential part of culture, and the activities developed by the San Millán Foundation, the International Center for Research on the Spanish Language and Dialnet.

• Limits:

The maximum amount of this deduction may not exceed the following limits:

- **Joint limit** with the deduction for donations for research, conservation, restoration, rehabilitation, consolidation, dissemination, exhibition and acquisition of assets of cultural interest of the Historical Heritage of La Rioja provided for in article 32.14.b) of Law 10/2017 : **500 euros per year**, for both individual and joint taxation.
- applicable to the sum of deductions for irrevocable, pure and simple donations in the field of patronage in article 32.14 of Law 10/2017: percent of the entire autonomous tax rate of the taxpayer

Specific conditions for the application of the deduction

For the purposes of applying this deduction, donations or contributions of material means are considered equivalent to monetary donations.

The value of donations or contributions of material resources will be calculated in accordance with the valuation criteria contained in article 18 of Law 49/2002, of December 23, on the tax regime for non-profit entities and tax incentives for patronage.

Incompatibility

This deduction is **incompatible** with the application of the regional deductions "For donations to cultural companies" and "For donations of cultural goods by their authors or creators and their heirs."

Clarifications:

- However, if a joint return is filed and the spouses are entitled to different deductions that are incompatible with each other, both may be applied in a single return, provided that the entitlement to each of the incompatible deductions corresponds separately and individually to each spouse.
- In the case of donations made from joint property, only the spouse who is not entitled to another incompatible deduction may apply the 50% deduction. The most favorable option may be chosen.

2. For donations for research, conservation, restoration, rehabilitation, consolidation, dissemination, exhibition and acquisition of assets of cultural interest of the Historical Heritage of La Rioja

Regulations: Art. 32.14.b) Law 10/2017, of October 27, which consolidates the legal provisions of the Autonomous Community of La Rioja regarding its own taxes and transferred taxes

Amount and limits of the deduction

- **The 15 for 100** of the amounts donated during the year for the research, conservation, restoration, rehabilitation, consolidation, dissemination, exhibition and acquisition of assets located in the territory of the Autonomous Community of La Rioja whose ownership is of the public administration of the Autonomous Community of La Rioja, and/or that have been expressly and individually declared assets of cultural interest and registered as such in the Inventory of Historical Heritage of La Rioja.

- **Limits:**

The maximum amount of this deduction may not exceed the following limits:

- **Joint limit** with the deduction for donations for the promotion and encouragement of patronage promotion activities provided for in article 32.14.a) of Law 10/2017 : **500 euros per year**, for both individual and joint taxation.
- **Limit applicable to the sum of deductions** for irrevocable, pure and simple donations in the field of patronage in article 32.14 of Law 10/2017: **30 percent** of the autonomous integral quota of the taxpayer.

Specific conditions for the application of the deduction

For the purposes of applying this deduction, donations or contributions of material means are considered equivalent to monetary donations.

The value of donations or contributions of material resources will be calculated in accordance with the valuation criteria contained in article 18 of Law 49/2002, of December 23, on the tax regime for non-profit entities and tax incentives for patronage.

Incompatibility

This deduction is **incompatible** with the application of the regional deductions "For donations to cultural companies" and "For donations of cultural goods by their authors or creators and their heirs."

3. For donations to cultural companies

Regulations: Art. 32.14.d) Law 10/2017, of October 27, consolidating the legal provisions of the Autonomous Community of La Rioja regarding own taxes and transferred taxes

Amount and limits of the deduction

- **20%** of the amounts donated during the year to cultural companies with equity of less than 300,000 euros with tax domicile in the territory of the Autonomous Community of La Rioja, to be **used** in the development of the following activities:
 1. Cinematography, audiovisual arts and multimedia arts.
 2. The performing arts, music, dance, theatre and circus.
 3. The plastic arts or fine arts, photography and design.
 4. The book, reading and literary, phonographic and cinematographic editions, in any medium or format, including the book and reading.
 5. Those related to research, documentation, conservation, restoration, recovery, dissemination and promotion of the tangible and intangible cultural heritage of La Rioja.
 6. The folklore and popular traditions of La Rioja, especially popular music and traditional dances.
 7. Applied arts such as jewelry and handmade ceramics.
- **Maximum limit**

The maximum amount of this deduction may not exceed the following limits:

- **Limit of the applicable deduction per taxpayer: 500 euros per year.**
- applicable to the sum of deductions for irrevocable, pure and simple donations in the field of patronage in article 32.14 of Law 10/2017: **30 percent** of the autonomous integral quota of the taxpayer.

Incompatibility

This deduction is **incompatible** with the application of the regional deductions "For donations for the promotion and encouragement of patronage promotion activities" and "For donations for research, conservation, restoration, rehabilitation, consolidation, dissemination, exhibition and acquisition of assets of cultural interest of the Historical Heritage of La Rioja".

4. For donation of cultural assets by their authors or creators and their heirs

Regulations: Art. 32.14.e) Law 10/2017, of October 27, consolidating the legal provisions of the Autonomous Community of La Rioja regarding own taxes and transferred taxes

Amount and limits of the deduction

- **20 percent of the amount** that amounts to the valuation of cultural assets of guaranteed quality that have been donated during the year by the authors and creators of cultural assets and their heirs, or on which they have established a real right of usufruct or temporary deposit without compensation in favor of the cultural institutions of the Autonomous Community of La Rioja.
- **Limits**

The maximum amount of this deduction may not exceed the following limits:

- **Limit** of the deduction applicable per **taxpayer: 500 euros per year.**
- applicable to the sum of deductions for irrevocable, pure and simple donations in the field of patronage in article 32.14 of Law 10/2017: **30 percent** of the autonomous integral quota of the taxpayer.

Conditions for the application of the deduction

It is the responsibility of the Department responsible for Culture to accept the aforementioned donations, usufructs and deposits, in accordance with the provisions of Article 50.2 of Law 11/2005, of 19 October, on the Heritage of the Autonomous Community of La Rioja. This assessment will be carried out in accordance with the rules contained in Article 18 of Law 49/2002, of December 23.

Incompatibility

This deduction is **incompatible** with the application of the regional deductions "For donations for the promotion and encouragement of patronage promotion activities" and "For donations for research, conservation, restoration, rehabilitation, consolidation, dissemination, exhibition and acquisition of assets of cultural interest of the Historical Heritage of La Rioja".

5. Common requirements for the application of deductions

Regulations: Art. 32.16 Law 10/2017, of October 27, which consolidates the legal provisions of the Autonomous Community of La Rioja regarding its own taxes and transferred taxes

- The net regional tax **may not yield a negative result** as a result of the results of operations derived from the application of these deductions and the deduction "Of the amounts allocated to research, conservation, restoration, rehabilitation or consolidation of assets that form part of the historical heritage of La Rioja."
- These deductions will be incompatible with the **tax credit recognized** by virtue of the donation that entitles the deduction referred to in the Patronage Law of the Autonomous Community of La Rioja, as long as the aforementioned tax credit remains in force.

It should be taken into account that Law 3/2021, of April 28, on Patronage of the Autonomous Community of La Rioja in its article 8, modified by article 3. One of Law 7/2021, of December 27 (BOR 12-28-2021), defines the tax credit as "those amounts recognized by the Administration of the Autonomous Community of La Rioja in favor of taxpayers that can be used by them to satisfy the payment of the taxes of the Autonomous Community".

For its part, the tax credit to which the incompatibility with this deduction refers is the one provided for in article 9 of the aforementioned Patronage Law of the Autonomous Community of La Rioja, which provides that the Autonomous Community of La Rioja will recognize a tax credit in favor of donors for 25% of the business collaboration agreements or the monetary amounts donated in favor of the Autonomous Community, provided that they are used to finance spending programs or actions developed by its public sector that have as their object the promotion of any of the activities provided for in article 1 of said law or the establishment of scholarships for studying.

Finally, regarding the validity of this tax credit, it should be noted that Article 11 of Law 3/2021, of April 28, on Patronage of the Autonomous Community of La Rioja states that these tax credits recognized by the Autonomous Community of La Rioja will be valid for ten years, counting from the date of their recognition.

6. Documentary justification

Regulations: Art. 32.14.h) Law 10/2017, of October 27, consolidating the legal provisions of the Autonomous Community of La Rioja regarding own taxes and transferred taxes

The beneficiaries of the different forms of patronage referred to in the above deductions must send to the competent department in matters of Finance information on the certificates issued for the donations and deductible contributions received during each calendar year, which, in addition to their identification data, must include the following information regarding the donors and contributors:

1. Name and surname, company name or corporate name.
2. Tax identification number.
3. Amount of the donation or contribution. In the case of donations in kind, valuation of what was donated or contributed.
4. Reference to whether the donation or contribution is received for events of exceptional regional interest referred to in Article 9 of the Patronage Law of the Autonomous Community of La Rioja.
5. Indication of the deduction to which the donation entitles.

This information shall be submitted during the month of January of each year, in relation to the donations received in the immediately preceding year, and must be submitted in a format that is directly readable by computer or electronic means, in accordance with the specifications approved by regulation.

The obligations arising from this letter will not apply if they are already declared to the State Tax Authority in compliance with other state regulations.

For these purposes, the Government of La Rioja will request the State Tax Administration Agency to provide said information.

Until such provision of information is regulated, the beneficiary persons and entities of patronage who have provided the information required in this provision to the State Tax Administration must provide a copy of said declaration to the regional Administration in the manner and within the time limits provided for by regulation.

For amounts destined for research, conservation, restoration, rehabilitation or consolidation of assets that are part of the historical heritage of La Rioja

Regulations: Art. 32.15 Law 10/2017, of October 27, consolidating the legal provisions of the Autonomous Community of La Rioja regarding own taxes and transferred taxes

Amount and limits of the deduction

- **15% of the amounts allocated** during the year to research, conservation, restoration, rehabilitation or consolidation of assets that are owned or usufructed by the State, that form part of the historical heritage of La Rioja and that are registered in the General Registry of Cultural, Historical and Artistic Heritage of La Rioja.

Attention : *this deduction cannot be applied to amounts allocated to business investments*

- **Maximum limit**

The **limit** of the deduction applicable taxpayer will be 500 euros per year.

Conditions for the application of the deduction

The net regional tax rate may not yield a negative result as a result of the operations derived from the application of this deduction and the deduction "For irrevocable, pure and simple donations in matters of patronage."

To promote physical exercise and sports practice

Regulations: Art. 32.17 Law 10/2017, of October 27, which consolidates the legal provisions of the Autonomous Community of La Rioja regarding its own taxes and transferred taxes

Amount and maximum limit of the deduction

- **30 percent of the expenses** of the taxpayer, the spouse and those persons who give right to the application of the personal and family minimum, in the following services related to physical exercise and sports practice:
 - a. Those provided in gyms and sports facilities.

- b. Those provided by entities registered in the Sports Registry of La Rioja.
- c. Classes for practicing sports or physical education.
- d. The federative licenses issued by a Riojan federation.
- **100 percent of the expenses** in the above services in the cases of **over 65 years of age** and **people with disabilities** in a degree equal to or greater than 33 percent.
- **The maximum limit** of applicable deduction is **300 euros per year** .

Requirements and other conditions for the application of the deduction

- The services must originate in the tax period and be carried out within the territorial scope of La Rioja.
- The practice of the deduction is conditioned to its **documentary justification through the corresponding complete or ordinary invoice**, in the terms provided by the legislation on billing obligations, without in any case having such a condition the simplified invoice.
- **When several taxpayers are entitled to the application of this deduction, the amounts paid and its limit will be prorated in equal parts** .

***Important:** Once the information necessary for its calculation has been entered by the taxpayers entitled to the deduction, it will be automatically transferred to the section "Additional information to the regional deduction of Andalusia to promote physical exercise and sports practice, of the Region of Murcia for expenses associated with the practice of sports and healthy activities, of La Rioja to promote physical exercise and sports practice and of the Valencian Community for amounts paid in expenses associated with the practice of sports and healthy activities" of Annex B.14 of the declaration.*

Intended for ALS patients

Regulations: Art. 32.18 Law 10/2017, of October 27, which consolidates the legal provisions of the Autonomous Community of La Rioja regarding its own taxes and transferred taxes

Amount and maximum limit of the deduction

- **50% of the expenses** of the taxpayer, the spouse, and those persons who qualify for the application of the personal and family minimum **related to the diagnosis and treatment of amyotrophic lateral sclerosis**.
- **The maximum limit** of applicable deduction is **2,000 euros per year** .

Requirements and other conditions for the application of the deduction

- Only **the amounts disbursed for the following concepts will be entitled to this deduction:**
 - a. Services provided by healthcare professionals.
 - b. Health treatments prescribed by health professionals.
 - c. Those intended to alleviate the symptoms of the disease.
- The deduction will be subject to documentary justification by means of the corresponding full or ordinary invoice, the terms provided by the legislation on invoicing obligations, without the simplified invoice having such a condition in any case.
- **When several taxpayers are entitled to apply this deduction, the amounts paid and the limit thereof will be prorated equally .**

From fees paid to professional agricultural organizations

Regulations: Art. 32.19 Law 10/2017, of October 27, which consolidates the legal provisions of the Autonomous Community of La Rioja regarding its own taxes and transferred taxes

Amount and maximum limit of the deduction

- He **100 percent** of the **amounts paid to a professional agricultural organization** in the concept of **fees**, whether they are registration, periodic or extraordinary.

It must be an organization established under Law 19/1977, of April 1, on the regulation of the right of trade union association.

- A **maximum limit of 100 euros per year for each taxpayer** that meets the requirements established for its enjoyment.

Requirement for the application of the deduction

The deduction will remain **conditional** to his **documentary justification through certification**, issued by the professional agricultural organization, of the fees paid annually.

Due to diagnosed celiac disease

Regulations: Art. 32.20 Law 10/2017, of October 27, which consolidates the legal provisions of the Autonomous Community of La Rioja regarding its own taxes and ceded taxes

Amount of deduction

250 euros for each **member of the family unit** of the taxpayer who has **diagnosed celiac disease**.

They are considered members of **family unit** from the taxpayer to the taxpayer himself **taxpayer**, his **spouse** already **those persons who are entitled to the application of the family minimums** by ascendants or descendants regulated in the state regulations of IRPFABBR .

Requirements and other conditions for the application of the deduction

- The **condition of celiac disease** must **accredit** through **medical certificate** that includes the definitive diagnosis in accordance with the criteria recognized by the scientific community. This report must be issued by a practicing physician and must include their full identification, including registration number and specialty, the date of issue and diagnosis.
- When **two or more taxpayers are entitled** to the application of the deduction due to a **same person** its amount will be distributed in **equal parts**.

To mitigate the rise in interest rates on mortgage loans for the purchase of a primary residence

Regulations: Second Additional Provision Law 10/2017, of October 27, consolidating the legal provisions of the Autonomous Community of La Rioja regarding own taxes and transferred taxes

Amount of deduction

15% of the amounts allocated during the year to the payment of interest on mortgage loans or credits intended to finance the **acquisition** of the taxpayer's habitual residence.

Acquisition, rehabilitation, and adaptation due to disability, as defined in the regulations of the IRPFABBR in its wording in force as of December 31, 2012.

Deduction base

- The **basis of this deduction** will consist of the interest paid by the taxpayer after being reduced by the amounts obtained from the application of variable interest rate risk hedging instruments on mortgage loans.
- The **maximum annual base** will be **5,000 euros** per habitual residence.

Requirements and other conditions for the application of the deduction

- That the home is located in the territory of the Autonomous Community of La Rioja.
- That constitutes or will constitute the **habitual residence** of the taxpayer.

habitual residence shall be understood as the one in which the taxpayer actually resides for the greatest number of days in the fiscal year.

- That the property was **acquired after January 1, 2013**.

Incompatibility

This deduction is incompatible with the application of the regional deductions "For the acquisition, construction, or renovation of primary residence in small municipalities" and "For investment in primary residence by young people under 36 years of age" and with the state deduction for investment in primary residence.

Time frame for the application of the deduction.

The deduction is applicable in the following tax years **2023, 2024 and 2025**.

Annex: List of municipalities of La Rioja with the right to deduction: "For the acquisition, construction or rehabilitation of habitual housing in small municipalities of La Rioja", "For expenses in nursery schools, children's centers or personnel hired to care for children from 0 to 3 years old for taxpayers with habitual residence in small municipalities of La Rioja", "For each child from 0 to 3 years of age of taxpayers who have their residence or move it to small municipalities of La Rioja in the tax period and maintain it for a period of at least 3 consecutive years", "For internet access for emancipated young people", "For domestic supply of electricity and gas for emancipated young people" and "For renting a habitual residence for taxpayers under 36 years of age"

Code	Municipality	Code	Municipality	Code	Municipality
12	Abalos	630	Fonzaleche	129	Castle Oaks
33	Aguilar del Rio Alhama	658	Galbarruli	1275	Rodezno
48	Ajamil de Cameros	661	Galilee	1281	Sajazarra
70	Alcanadre	677	Cameros Chicken Coop	1308	San Millan de la Cogolla
99	Alesanco	683	Gimileo	1315	Saint Millan of Yecora
103	Aleson	696	Grañén	1320	Saint Roman of Cameros
125	Cameros Almarza	700	Record them	1341	Santa Coloma
131	Anguciana	722	Herce	1354	Saint Engracia of Jubera

Code	Municipality	Code	Municipality	Code	Municipality
146	Anguiano	738	Herramelluri	1367	Saint Eulalia Lower
159	Arenzana from Below	743	You boiled	1392	Saint Torquatus
162	Arenzana de Arriba	756	Ant	1406	Santurde de Rioja
178	Arnedillo	769	Ant	1413	Santurdejo
197	Arrubal	775	Cameros stoves	1434	Sojuela
201	Ausejo	781	Moncalvillo ovens	1449	Sorzano
223	Azofra	794	Orphans	1452	Sotés
239	Badaran	808	Igea	1465	Soto in Cameros
244	Bathing	815	Cameros milestone	1471	Terroba
257	Baths of Rioja	820	Cameros Lagoon	1487	Tirgo
276	Berceo	836	Jubera Lagoon	1490	Tobia
282	Bergasa	867	Ledesma de la Cogolla	1503	Storms
295	Bergasilla Baja	873	Leiva	1510	Small tower in Cameros
309	Bezares	889	Leza of Leza River	1525	Tower over Alesanco
316	Bobadilla	913	Luminaries	1531	Tower in Cameros
321	Brieva de Cameros	928	Delicacies	1546	Torremontalbo
337	Briñas	934	Mansilla de la Sierra	1559	Treviana
342	Briones	949	Apple orchards of Rioja	1578	Tricio
355	Big head of Cameros	952	Matute	1584	Tudelilla
374	Camprovín	965	Medrano	1601	Uruñuela
380	Channels of the Sierra	987	Munilla	1411	Valdemadera
393	Tuerto River Taps	1004	Wall of Waters	1623	Valgañón
407	White hair	1011	Wall in Cameros	1639	Sucker

Code	Municipality	Code	Municipality	Code	Municipality
414	Cardenas	1032	Nalda	1644	Ventrosa
435	Chestnut trees of Rioja	1047	Navajun	1657	Viguera
440	Castroviejo	1063	Nestares	1660	Villalba de Rioja
453	Cellorigo	1079	It snows in Cameros	1676	Villalobar de Rioja
488	Cidamon	1098	Ochánduri	1695	Villanueva de Cameros
491	Cihuri	1085	Or with	1709	Villar de Arnedo (The)
504	Cirueña	1102	Ojacastró	1716	Villar de Torre
511	Peg	1119	Ollauri	1721	Villarejo
526	Cordovín	1124	Ortigosa de Cameros	1737	Villarroya
532	Corera	1130	Pazuengos	1742	Villarta-Quintana
547	Cornago	1145	Pedroso	1755	Villavelayo
550	Corporals	1158	Pinillos	1768	Villaverde de Rioja
563	Cuzcurrita from the Tirón River	1183	Pradillo	1774	Villoslada de Cameros
579	Daroca from Rioja	1196	Prejano	1780	Viniegra from Below
585	Enciso	1217	Rabanera	1793	Vineyard of Above
602	Stollo	1222	Rasillo de Cameros (The)	1807	Zarraton
624	Foncea	1238	Redal (The)	1814	Brambleclaw
				1835	Fox

Annex: List of municipalities of La Rioja with the right to deduction: "For acquisition or rehabilitation of a second home in rural areas"

Code	Municipality	Code	Municipality	Code	Municipality
12	Abalos	630	Fonzaleche	1275	Rodezno
27	Agoncillo	658	Galbarruli	1281	Sajazarra
33	Aguilar del Rio Alhama	661	Galilee	1294	Saint Asensio
48	Ajamil de Cameros	677	Cameros Chicken Coop	1308	San Millan de la Cogolla
70	Alcanadre	683	Gimileo	1315	Saint Millan of Yecora
99	Alesanco	696	Grañén	1320	Saint Roman of Cameros
103	Aleson	700	Record them	1341	Santa Coloma
125	Cameros Almarza	722	Herce	1354	Saint Engracia of Jubera
131	Anguciana	738	Herramelluri	1367	Saint Eulalia Lower
146	Anguiano	743	You boiled	1392	Saint Torquatus
159	Arenzana from Below	756	Ant	1406	Santurde de Rioja
162	Arenzana de Arriba	769	Ant	1413	Santurdejo
178	Arnedillo	775	Cameros stoves	1428	Saint Vincent of Sonsierra
197	Arrubal	781	Moncalvillo ovens	1434	Sojuela
201	Ausejo	794	Orphans	1449	Sorzano
223	Azofra	808	Igea	1452	Sotés
239	Badaran	815	Cameros milestone	1465	Soto in Cameros
244	Bathing	820	Cameros Lagoon	1471	Terroba
257	Baths of Rioja	836	Jubera Lagoon	1487	Tirgo
260	Tobia River Baths	867	Ledesma de la Cogolla	1490	Tobia

Code	Municipality	Code	Municipality	Code	Municipality
276	Berceo	873	Leiva	1503	Storms
282	Bergasa and Carbonera	889	Leza of Leza River	1510	Small tower in Cameros
295	Bergasilla Baja	913	Luminaries	1525	Tower over Alesanco
309	Bezares	928	Delicacies	1531	Tower in Cameros
316	Bobadilla	934	Mansilla de la Sierra	1546	Torremontalbo
321	Brieva de Cameros	949	Apple orchards of Rioja	1559	Treviana
337	Briñas	952	Matute	1578	Tricio
342	Briones	965	Medrano	1584	Tudelilla
355	Big head of Cameros	987	Munilla	1601	Uruñuela
374	Camprovín	990	Murillo of Rio Leza	1411	Valdemadera
380	Channels of the Sierra	1004	Wall of Waters	1623	Valgañón
393	Tuerto River Taps	1011	Wall in Cameros	1639	Sucker
407	White hair	1032	Nalda	1644	Ventrosa
414	Cardenas	1047	Navajun	1657	Viguera
429	Casalarreina	1063	Nestares	1660	Villalba de Rioja
435	Chestnut trees of Rioja	1079	It snows in Cameros	1676	Villalobar de Rioja
440	Castroviejo	1098	Ochánduri	1695	Villanueva de Cameros
453	Cellorigo	1085	Or with	1709	Villar de Arnedo (The)
488	Cidamon	1102	Ojacastro	1716	Villar de Torre
491	Cihuri	1119	Ollauri	1721	Villarejo
504	Cirueña	1124	Ortigosa de Cameros	1737	Villarroya
511	Peg	1130	Pazuengos	1742	Villarta-Quintana
526	Cordovín	1145	Pedroso	1755	Villavelayo

Code	Municipality	Code	Municipality	Code	Municipality
532	Corera	1158	Pinillos	1768	Villaverde de Rioja
547	Cornago	1177	Pradejon	1774	Villoslada de Cameros
550	Corporals	1183	Pradillo	1780	Viniegra from Below
563	Cuzcurrita from the Tirón River	1196	Prejano	1793	Vineyard of Above
579	Daroça from Rioja	1217	Rabanera	1807	Zarraton
585	Enciso	1222	Rasillo de Cameros (The)	1814	Brambleclaw
598	Train	1238	Redal (The)	1835	Fox
602	Stollo	1243	Ribafrecha		
624	Foncea	129	Castle Oaks		

Community of Valencia

Taxpayers who in 2025 had their habitual residence in the territory of the Valencian Community may apply the following regional deductions:

By birth, adoption, delegation of guardianship for adoption purposes or foster care

Regulations: Art. 4.One.a), Four and Five Law 13/1997, of December 23, regulating the autonomous section of the Personal Income Tax and other transferred taxes, of the Valencian Community

Attention : as a result of the modifications introduced in the wording of article 4.One.a) by article 22 of Law 5/2025, of May 30, on fiscal, administrative and financial management measures and organization of the Generalitat (DOGV, 31-05-2025; BOE, 14-06-2025), it is necessary to distinguish the following 2 application scenarios:

A) For taxpayers who died before June 1, 2025

Amount of deduction

- **300 euros** for each son or daughter **born or adopted** during the tax period.
- **300 euros** for each **fostered** in a foster care regime with an educator family, urgent, temporary or permanent, administrative or judicial during the tax period.

Therefore, for these purposes, the provisions of article 173 bis of the Civil Code shall apply, which regulates the types of foster care, differentiating between emergency, temporary and permanent foster care.

In the event that the duration of the foster care within the tax period is less than a calendar year, as a result of the death of the taxpayer, the deduction amount will be prorated based on the percentage resulting from dividing the number of days of the duration of the foster care by the number of days that comprise the taxpayer's tax period (from January 1 to the date of death).

Requirements and other conditions for the application of the deduction

- That the son **born** either **adopted** or, where applicable, the **welcomed** meets the requirements that entitle the recipient to the corresponding minimum allowance for dependents established by the state regulations governing the IRPFABBR.

- That the sum of the **general taxable base and the savings taxable base** , boxes **[0500]** and **[0510]** of the declaration, **is not greater than:**
 - **30,000 euros** in individual declaration.
 - **47,000 euros** in joint declaration.
- The regime of **foster care** The right to apply the deduction will be defined in Article 127 of Law 26/2018, of December 21, on the rights and guarantees of children and adolescents, **This deduction is prorated according to the number of days the foster care lasts.** within the period.
- **When more than one reporting taxpayer is entitled to apply this deduction, its amount will be prorated among them in equal parts.**

Deduction limits based on taxable base

- The **full amount of the deduction (300 euros)** will only be applicable to taxpayers whose **sum of the general taxable base and the savings taxable base**, boxes **[0500]** and **[0510]** of the declaration, **is less than 27,000 euros** , in individual taxation, or **less than 44,000 euros** , in joint taxation.
- When the sum of the **general taxable base and the savings taxable base** of the taxpayer is between **27,000 and 30,000 euros** , in individual taxation, or **between 44,000 and 47,000 euros** , in joint taxation, **the deduction amounts will be the following:**
 - a. **In individual taxation** , the result of multiplying the amount of the deduction (300 euros) by a percentage obtained from the application of the following formula:

$$100 \times (1 - \text{the coefficient resulting from dividing by 3,000 the difference between the sum of the taxpayer's general and savings taxable base and 27,000})$$

- b. **In joint taxation** , the result of multiplying the amount of the deduction (300 euros) by a percentage obtained from the application of the following formula:

$$100 \times (1 - \text{the coefficient resulting from dividing by 3,000 the difference between the sum of the taxpayer's general and savings taxable base and 44,000})$$

Compatibility and incompatibility

- This deduction results **compatible** with the application of the regional deductions "For multiple births or adoptions", "For birth, adoption, foster care or delegation of guardianship of persons with disabilities" and "For large or single-parent families".

- The deduction is also **incompatible**, for the same **descendant or assimilated**, with the application of the additional amounts of the regional deduction "For habitually residing in a municipality at risk of depopulation".

Temporal scope of application of the deduction

- In case of **birth or adoption** the deduction may be applied **also in the two subsequent exercises** to that of birth or adoption.
- In case of **foster care** the deduction will result **applicable for the duration of this** The applicable amount is prorated based on the number of days of duration during the fiscal year.

B) For the rest of the taxpayers

Amount of deduction

- For each son or daughter **born or adopted** during the tax period:
 - a. **600 euros** if it's the first one.
 - b. **750 euros** if it's the second one.
 - c. **900 euros** if it is the third and subsequent one.

Accuracy :

For the sole purpose of determining the **order** which corresponds to **each child** born/adopted in the tax year (or one of the two previous tax years, if applicable) for which the deduction is claimed, the following must be taken into account, in addition to such children, **all** births or adoptions that may have occurred with **anteriority** on the date of the birth/adoption of the child that generates the right to the deduction, provided that the taxpayer was his parent or adopter, whether or not they generate for him the right to the minimum for descendants and the present deduction.

- By **foster care**, in any of its forms, as well as by the **delegation of guardianship for adoption purposes**, when such a situation encompasses the entire tax period:
 - a. **600 euros** if it's the first one.
 - b. **750 euros** if it's the second one.
 - c. **900 euros** if it is the third and subsequent one.

Precision:

Until August 17, 2015, Article 173 bis of the Civil Code regulated the following types of family foster care: simple, permanent and pre-adoptive.

Law 26/2015, of July 28, which modifies the system of protection for children and adolescents (BOE of July 29) modified, with effect from August 18, 2015, article 173 bis of the Civil Code, regulating from then on the following modalities of family foster care: urgent, temporary and permanent.

With regard to pre-adoptive foster care, provided for in Article 173 bis of the Civil Code until the aforementioned regulatory amendment, the second and sixth additional provisions of Law 26/2015 establish that all references in laws and other provisions made to pre-adoptive foster care should be understood as referring to the delegation of guardianship for pre-adoptive cohabitation provided for in Article 176 bis of the Civil Code, while references made to simple foster care should be understood as referring to temporary foster care provided for in Article 173 bis of the Civil Code.

So that the amounts in letters b can be applied. and c. Previous ones will require that the **first** and **successive people** computed have remained received or stored by the taxpayer during **more than one hundred and eighty-three days** of the tax period. In no case will those adopted by the taxpayer during said tax period be taken into account, without prejudice to the application of the deduction provided for said adoption.

Clarifications:

1. Under the regime of **joint taxation** Compliance with the above requirement must be **verified individually** for each spouse, it is possible that one of the spouses applies the amounts of letters b) and c) and the other does not.
2. For the sole purpose of determining the **order** which corresponds to **everyone** The following must also be taken into account: **all** The adoptions or delegations of guardianship that occurred prior to the date of the adoption/delegation of guardianship of the person that generates the right to the deduction, provided that the first and subsequent persons counted have remained adopted or guarded by the taxpayer for more than one hundred and eighty-three days of the tax period. The moment any of the people initially taken in or cared for fails to meet this requirement, it will no longer count for the purposes of considering subsequent placements or delegations of care as second or successive.

Important : both in individual and joint taxation, **each** of the parents/foster parents/persons to whom the delegation of guardianship for adoption purposes is granted, **must determine** in a way **independent** the **order number** that each child born or adopted or fostered person or for whom the delegation of guardianship for adoption purposes is granted represents for said taxpayer.

Requirements and other conditions for the application of the deduction

- That the son **born** either **adopted** or, where applicable, the person **reception or safekeeping** meets the requirements that entitle the recipient to the corresponding minimum allowance for dependents established by the state regulations governing the IRPFABBR.
- That the sum of the **general taxable base and the savings taxable base** , boxes **[0500]** and **[0510]** of the declaration, **is not greater than:**
 - **30,000 euros** in individual declaration.
 - **47,000 euros** in joint declaration.
- The **family foster care and guardianship delegation schemes for adoption purposes** The factors that give the right to apply the deduction will be those defined, respectively, in articles 127 and 149 of Law 26/2018, of December 21, on the rights and guarantees of children and adolescents.

- **When the duration of the foster care or the delegation of guardianship for adoption purposes within the tax period be less than a calendar year, as a consequence of death of the taxpayer, The amount of the deduction will be prorated.** based on the percentage resulting from dividing the number of days of duration of the foster care or the delegation of guardianship by the number of days that comprise the taxpayer's tax period (from January 1 to the date of death).
- **When more than one reporting taxpayer is entitled to apply this deduction, its amount will be prorated among them in equal parts.**

Deduction limits based on taxable base

- **He full amount of the deduction** It will only apply to taxpayers whose **sum of the general taxable base and the savings taxable base**, boxes **[0500]** and **[0510]** of the statement, **is less than 27,000 euros**, in individual taxation, or **less than 44,000 euros**, in joint taxation.
- When the sum of the **general taxable base and the savings taxable base** of the taxpayer is between **27,000 and 30,000 euros** , in individual taxation, or **between 44,000 and 47,000 euros** , in joint taxation, **the deduction amounts will be the following:**
 - a. **In individual taxation**, the result of multiplying the amount of the deduction by a percentage obtained from the application of the following formula:

$$100 \times (1 - \text{the coefficient resulting from dividing by 3,000 the difference between the sum of the taxpayer's general and savings taxable base and 27,000})$$

- b. **In joint taxation**, the result of multiplying the amount of the deduction by a percentage obtained from the application of the following formula:

$$100 \times (1 - \text{the coefficient resulting from dividing by 3,000 the difference between the sum of the taxpayer's general and savings taxable base and 44,000})$$

Compatibility and incompatibility

- This deduction results **compatible** with the application of the regional deductions "For multiple births or adoptions", "For birth, adoption, foster care or delegation of guardianship of persons with disabilities" and "For large or single-parent families".
- The deduction is also **incompatible**, for the same **descendant or assimilated**, with the application of the additional amounts of the regional deduction "For habitually residing in a municipality at risk of depopulation".

Temporal scope of application of the deduction

- In case of **birth or adoption** the deduction may be applied **also in the two subsequent exercises** to that of birth or adoption.

Taxpayers with **children born or adopted before the 2025 tax year** with the right to the deduction in force as of December 31, 2024, **will apply** with regard to the same, the provisions of section "**A) For taxpayers who died before June 1, 2025**".

- In case of **foster care or delegation of guardianship for adoption purposes** the deduction will result **applicable for the duration of the foster care/delegation of guardianship**. The applicable amount is prorated based on the number of days of duration during the fiscal year.

Due to multiple births or adoption

Regulations: Art. 4.One.b), Four and Five Law 13/1997, of December 23, regulating the autonomous section of the Personal Income Tax and other transferred taxes, of the Valencian Community

Amount of deduction

246 euros as a result of multiple births or two or more adoptions carried out on the same date of the tax period.

Requirements and other conditions for the application of the deduction

- That the children born or adopted meet the requirements that entitle them to the application of the minimum allowance for descendants established in the state regulations governing the IRPFABBR.
- That the sum of the **general taxable base and the savings taxable base**, boxes **[0500]** and **[0510]** of the declaration, respectively, **is not greater than:**
 - **30,000 euros** in individual declaration.
 - **47,000 euros** in joint declaration.
- **When more than one reporting taxpayer is entitled to apply this deduction, its amount will be prorated among them in equal parts .**

Deduction limits based on taxable base

- The **full amount of the deduction** (246 euros) will only be applicable to taxpayers whose **sum of the general taxable base and the savings taxable base** (boxes **[0500]** and **[0510]** of the declaration) **is less than 27,000 euros**, in individual taxation, **or less than 44,000 euros**, in joint taxation .
- When **the sum of the general taxable base and the savings taxable base** of the taxpayer **is between 27,000 and 30,000 euros** , in individual taxation, **or between 44,000 and 47,000 euros** , in joint taxation, the **amounts of the deduction** will be the following:

- **In individual taxation**, the result of multiplying the amount of the deduction (246 euros) by a percentage obtained by applying the following formula:

$100 \times (1 - \text{the coefficient resulting from dividing by 3,000 the difference between the sum of the taxpayer's general and savings taxable base and 27,000})$

- **In joint taxation**, the result of multiplying the amount of the deduction (246 euros) by a percentage obtained by applying the following formula:

$100 \times (1 - \text{the coefficient resulting from dividing by 3,000 the difference between the sum of the taxpayer's general and savings taxable base and 44,000})$

Compatibility and incompatibility

- This deduction results **compatible** with the application of the regional deductions "For birth, adoption, delegation of guardianship for adoption purposes or family foster care", "For birth, adoption, foster care or delegation of guardianship of persons with disabilities" and "For large or single-parent families".
- The deduction is also **incompatible**, for the same **descendant or assimilated**, with the application of the additional amounts of the regional deduction "For habitually residing in a municipality at risk of depopulation".

By birth, adoption, foster care or delegation of guardianship of persons with disabilities

Regulations: Art. 4.One.c), Four and Five and Additional Provision six Law 13/1997, of December 23, regulating the autonomous section of the Personal Income Tax and other transferred taxes, of the Valencian Community

Attention : as a result of the modifications introduced in the wording of article 4.One.c) by article 22 of Law 5/2025, of May 30, on fiscal, administrative and financial management measures and organization of the Generalitat (DOGV, 31-05-2025; BOE, 14-06-2025), it is necessary to distinguish the following 2 application scenarios:

A) For taxpayers who died before June 1, 2025

Deduction amounts

- **246 euros when it is the only child** with **physical or sensory disability** equal to or greater than 65 percent, or **intellectual or mental** equal to or greater than 33 percent.
- **303 euros, when the son** who suffers from said disability **have at least one sibling with a degree of physical or sensory disability** equal to or greater than 65 percent, or **intellectual or mental**, in a degree equal to or greater than 33 percent.

The degree of disability must be accredited by the corresponding certificate issued by the competent bodies of the Generalitat or by the corresponding bodies of the State or other autonomous communities.

The specific provisions made available to persons with physical or sensory disabilities, with a degree of disability equal to or greater than 65 percent, or persons with intellectual or mental disabilities, with a degree of disability equal to or greater than 33 percent, shall apply to persons with disabilities whose incapacity is declared judicially, even if it does not reach that degree.

Guardianship with full powers of representation established by court order will be considered equivalent to a disability level of 65 percent.

Requirements and other conditions for the application of the deduction

- That the son has **born** or has been **adopted** during the tax period and that meets the requirements that entitle them to the application of the corresponding minimum for dependents established by the state regulations governing the IRPFABBR.
- That the **sum of the general taxable base and savings taxable base**, boxes **[0500]** and **[0510]** of the statement, **not exceed**:
 - **30,000 euros** in individual declaration.
 - **47,000 euros** in joint declaration.
- **When both parents or adopters** are entitled to apply this deduction, **its amount will be prorated equally**.

Deduction limits based on taxable base

- The **full amount of the deduction** (246 or 303 euros, as appropriate) will only apply to taxpayers whose **sum of the general taxable base and the savings taxable base** (boxes **[0500]** and **[0510]** of the declaration) **is less than 27,000 euros**, in individual taxation, **or less than 44,000 euros**, in joint taxation.
- **When the sum of the general taxable base and the savings taxable base of the taxpayer is between 27,000 and 30,000 euros**, in individual taxation, **or between 44,000 and 47,000 euros**, in joint taxation, the **amounts of the deduction** will be the following:
 - a. **In individual taxation**, the result of multiplying the amount of the deduction (246 or 303 euros, as appropriate) by a percentage obtained by applying the following formula:

$100 \times (1 - \text{the coefficient resulting from dividing by 3,000 the difference between the sum of the taxpayer's general and savings taxable base and 27,000})$

- b. **In joint taxation**, the result of multiplying the amount of the deduction (246 or 303 euros, as appropriate) by a percentage obtained by applying the following formula:

$100 \times (1 - \text{the coefficient resulting from dividing by 3,000 the difference between the sum of the taxpayer's general and savings taxable base and 44,000})$

Compatibility and incompatibility

- This deduction results **compatible** with the application of the regional deductions "For birth, adoption, delegation of guardianship for adoption purposes or foster care", "For multiple births or adoptions" and "For large or single-parent families".
- The deduction is also **incompatible**, for the **same descendant or assimilated**, with the application of the additional amounts of the regional deduction "For habitually residing in a municipality at risk of depopulation".

B) For the rest of the taxpayers

Deduction amounts

- **246 euros when it is the only son or daughter or minor fostered person or person with delegation of guardianship for adoption purposes** by the taxpayer with a degree of disability **Y** equal to or greater than 65 percent or with a degree of intellectual or mental disability **permanently recognized** equal to or greater than 33 percent.

Attention : *the requirement that the degree of intellectual or mental disability equal to or greater than 33 percent has been permanently recognized **will not apply** to taxpayers who died before December 30, 2025.*

Accuracy :

Until August 17, 2015, Article 173 bis of the Civil Code regulated the following types of family foster care: simple, permanent and pre-adoptive.

Law 26/2015, of July 28, which modifies the system of protection for children and adolescents (BOE of July 29) modified, with effect from August 18, 2015, article 173 bis of the Civil Code, regulating from then on the following modalities of family foster care: urgent, temporary and permanent.

With regard to pre-adoptive foster care, provided for in Article 173 bis of the Civil Code until the aforementioned regulatory amendment, the second and sixth additional provisions of Law 26/2015 establish that all references in laws and other provisions made to pre-adoptive foster care should be

understood as referring to the delegation of guardianship for pre-adoptive cohabitation provided for in Article 176 bis of the Civil Code, while references made to simple foster care should be understood as referring to temporary foster care provided for in Article 173 bis of the Civil Code.

- **303 euros, when living with another person** that entitles one to the application of this deduction.

The degree of disability must be accredited by the corresponding certificate issued by the competent bodies of the Generalitat or by the corresponding bodies of the State or other autonomous communities.

The specific provisions made in favor of persons with a degree of disability equal to or greater than 65 percent or with intellectual or mental disabilities **permanently recognized** and a degree of disability equal to or greater than 33 percent, will apply to persons subject to guardianship with full powers of representation established by judicial resolution and to persons with disabilities whose incapacity has been declared judicially, even if it does not reach that degree.

The presence of an intellectual or mental disability of **permanent nature** In cases of recognized degree equal to or greater than 33 percent, it must also be accredited by means of the corresponding certificate issued by the competent bodies of the Generalitat or by the corresponding bodies of the State or of other autonomous communities.

In case of cohabitation with another person **disabled** that **do not give right** The applicable amount for the application of the deduction will be **246 euros**.

Requirements and other conditions for the application of the deduction

- That the son has **born/been adopted** or, where applicable, has been constituted **foster care** either **the delegation of guardianship for adoption purposes** during the tax period and that the child born or adopted or the fostered or warded person meets the requirements that give the right to the application of the corresponding minimum for descendantsestablished by the state regulations governing the IRPFABBR.
- That the **sum of the general taxable base and the savings taxable base**boxes **[0500]** and **[0510]** of the statement, **not exceed**:
 - **30,000 euros** in individual declaration.
 - **47,000 euros** in joint declaration.
- **When more than one taxpayer files a return** be entitled to this deduction, **Its amount will be prorated equally..**

Deduction limits based on taxable base

- The **full amount of the deduction** (246 or 303 euros, as appropriate) will only apply to taxpayers whose **sum of the general taxable base and the savings taxable base** (boxes **[0500]** and **[0510]** of the declaration) **is less than 27,000 euros**, in individual taxation, **or less than 44,000 euros**, in joint taxation.
- **When the sum of the general taxable base and the savings taxable base of the taxpayer is between 27,000 and 30,000 euros** , in individual taxation, **or between 44,000 and 47,000 euros** , in joint taxation, the **amounts of the deduction** will be the following:

- a. **In individual taxation**, the result of multiplying the amount of the deduction (246 or 303 euros, as appropriate) by a percentage obtained by applying the following formula:

$$100 \times (1 - \text{the coefficient resulting from dividing by 3,000 the difference between the sum of the taxpayer's general and savings taxable base and 27,000})$$

- b. **In joint taxation**, the result of multiplying the amount of the deduction (246 or 303 euros, as appropriate) by a percentage obtained by applying the following formula:

$$100 \times (1 - \text{the coefficient resulting from dividing by 3,000 the difference between the sum of the taxpayer's general and savings taxable base and 44,000})$$

Compatibility and incompatibility

- This deduction results **compatible** with the application of the regional deductions "For birth, adoption, delegation of guardianship for adoption purposes or foster care", "For multiple births or adoptions" and "For large or single-parent families".
- The deduction is also **incompatible**, for the **same descendant or assimilated**, with the application of the additional amounts of the regional deduction "For habitually residing in a municipality at risk of depopulation".

For large or single-parent family

Regulations: Art. 4.One.d), Four and Five Law 13/1997, of December 23, regulating the autonomous section of the Personal Income Tax and other transferred taxes, of the Valencian Community

Amount of deduction

- **330 euros**, when it concerns a large family or a single-parent family of **general category**.
- **660 euros**, when it concerns a large family or a single-parent family of **special category**.

Requirements for applying the deduction

a. Large family :

The taxpayer must have the status of large family on the date of accrual of the tax .

The conditions necessary for consideration as a large family and its classification by categories will be determined in accordance with the provisions of Law 40/2003, of November 18, on the protection of large families (BOE of November 19).

b. Single parent family:

The taxpayer must have the status of a single-parent family on the tax accrual date (normally, December 31).

In the case of single-parent families, the recognition of the status of single-parent family will be made in accordance with the provisions of Decree 19/2018, of March 9, of the Consell, which regulates the recognition of the status of single-parent family in the Valencian Community (DOGV num. 8260 of 03/23/2018).

c. The sum of the general taxable base and the savings taxable base , may not exceed the following amounts:

- **When the taxpayer belongs to a large family or a single-parent family of the general category:**
 - **30,000 euros** in individual declaration.
 - **47,000 euros** in joint declaration.
- **When the taxpayer belongs to a large family or a special category single-parent family:**
 - **35,000 euros** in individual declaration.
 - **58,000 euros** in joint declaration.

The deduction will be applied by the taxpayer with whom the other members of the large or single-parent family live. When these **live with more than one taxpayer filing a tax return IRPFABBR** The amount of the deduction will be prorated equally. in each of their statements.

Deduction limits based on taxable base**1. Case of a large family or a single-parent family of general category**

- The **full amount of the deduction** (330 euros) will only be applicable to taxpayers whose **sum of the general taxable base and the savings taxable base** (boxes **[0500]** and **[0510]** of the declaration) **is less than 27,000 euros, in individual taxation, or less than 44,000 euros, in joint taxation.**
- When the **sum of the general taxable base and the taxable base of the taxpayer's savings is between 27,000 and 30,000 euros** , in individual taxation, or **between 44,000 and 47,000 euros** , in joint taxation, **the amounts of the deduction will be the following** :
 - a. **In individual taxation**, the result of multiplying the amount of the deduction (330 euros) by a percentage obtained by applying the following formula:

$100 \times (1 - \text{the coefficient resulting from dividing by 3,000 the difference between the sum of the taxpayer's general and savings taxable base and 27,000})$

- b. **In joint taxation** , the result of multiplying the amount of the deduction (330 euros) by a percentage obtained from the application of the following formula:

$100 \times (1 - \text{the coefficient resulting from dividing by 3,000 the difference between the sum of the taxpayer's general and savings taxable base and 44,000})$

2. Special category large or single-parent family case

- **The full amount of the deduction** (660 euros) will only be applicable to taxpayers whose **sum of the general taxable base and the savings taxable base** (boxes **[0500]** and **[0510]** of the declaration) **is less than 31,000 euros** , in individual taxation, or **less than 54,000 euros**, in joint taxation.

The deduction must only be apportioned when there is more than one person who, by filing a return, can apply it by meeting all the requirements for doing so, including the maximum amount of the taxable base, even if they do not apply it effectively. Therefore, persons who do not file a declaration or those who have a taxable base higher than required are not taken into consideration for the purposes of the apportionment.

- When the **sum of the general taxable base and the savings taxable base of the taxpayer is between 31,000 and 35,000 euros** , in individual taxation, or between **54,000 and 58,000 euros** , in joint taxation, the deduction amounts will be as follows:

- a. **In individual taxation** I, the result of multiplying the amount of the deduction (660 euros) by a percentage obtained from the application of the following formula:

$100 \times (1 - \text{the coefficient resulting from dividing by 4,000 the difference between the sum of the taxpayer's general and savings taxable base and 31,000})$

- b. **In joint taxation** , the result of multiplying the amount of the deduction (660 euros) by a percentage obtained from the application of the following formula:

$100 \times (1 - \text{the coefficient resulting from dividing by 4,000 the difference between the sum of the taxpayer's general and savings taxable base and 54,000})$

Compatibility

This deduction results **compatible** with the application of the regional deductions "For birth, adoption, delegation of guardianship for adoption purposes or family foster care", "For multiple births or adoptions" and "For birth, adoption, foster care or delegation of guardianship of persons with disabilities".

For the amounts allocated to non-occasional custody in nurseries and first cycle early childhood education centers of children or adopted or fostered persons or persons with delegation of guardianship for adoption purposes, under three years of age

Regulations: Art. 4.One.e), Four and Five and Sixteenth Additional Provision Law 13/1997, of December 23, regulating the autonomous section of the Personal Income Tax and other transferred taxes, of the Valencian Community

Attention : as a result of the modifications introduced in the wording of article 4.One.e) by article 22 of Law 5/2025, of May 30, on fiscal, administrative and financial management measures and organization of the Generalitat (DOGV, 31-05-2025; BOE, 14-06-2025), it is necessary to distinguish the following 2 application scenarios:

A) For taxpayers who died before June 1, 2025

Amount of deduction

He **15 percent of the amounts paid**, during the tax period, intended for the **custody in nurseries and early childhood education centers**, of **children and daughters** either **permanent residents**, under three years old.

Accuracy :

Until August 17, 2015, Article 173 bis of the Civil Code regulated the following types of family foster care: simple, permanent and pre-adoptive.

Law 26/2015, of July 28, which modifies the system of protection for children and adolescents (BOE of July 29) modified, with effect from August 18, 2015, article 173 bis of the Civil Code, regulating from then on the following modalities of family foster care: urgent, temporary and permanent.

With regard to pre-adoptive foster care, provided for in Article 173 bis of the Civil Code until the aforementioned regulatory amendment, the second and sixth additional provisions of Law 26/2015 establish that all references in laws and other provisions made to pre-adoptive foster care should be understood as referring to the delegation of guardianship for pre-adoptive cohabitation provided for in Article 176 bis of the Civil Code, while references made to simple foster care should be understood as referring to temporary foster care provided for in Article 173 bis of the Civil Code.

Requirements and other conditions for the application of the deduction

- **That the parents or foster parents who live with the minor carry out activities on their own or through others** for which they receive income from work or economic activities.
- That the sum of the **general taxable base and the savings taxable base** , is not greater than :
 - **30,000 euros** in individual declaration.
 - **47,000 euros** in joint declaration.
- **When two taxpayers filing returns are entitled** to the application of this deduction for the same child or foster child **its limit will be divided equally among them.**
- If during the year the son or daughter or foster person **If the limit for this deduction ceases to be less than three years, it will be prorated by the number of days in the tax period in which it was less than three years..** The same treatment also applies when the son or daughter was born or the foster care took place during the exercise.
- Furthermore, the application of the deduction is conditional on the delivery of the monetary amounts derived from the act or legal transaction **gives the right to its application being made by credit or debit card, bank transfer, personal check or deposit into accounts in credit institutions**

This requirement is established by Additional Provision Sixteen of Law 13/1997, of December 23, which regulates the regional section of IRPFABBR and other transferred taxes.

Deduction limits based on taxable base

- **The maximum limit of the deduction will be 297 euros, for each of the children or permanent foster children, under three years of age**, enrolled in nurseries and early childhood education centers.
- This **maximum limit of 297 euros** will only be applicable by taxpayers whose **sum of the general taxable base and the savings taxable base** (boxes **[0500]** and **[0510]** of the declaration) **is less than 27,000 euros, in individual taxation, or less than 44,000 euros, in joint taxation.**
- When the **sum of the general taxable base and the taxable base of the taxpayer's savings is between 27,000 and 30,000 euros** , in individual taxation, **or between 44,000 and 47,000 euros** , in joint taxation, **the amounts and limits of the deduction will be the following :**
 - a. **In individual taxation**, the result of multiplying the maximum deduction limit (297 euros) by a percentage obtained by applying the following formula:

$$100 \times (1 - \text{the coefficient resulting from dividing by 3,000 the difference between the sum of the taxpayer's general and savings taxable base and 27,000})$$

- b. **In joint taxation** , the result of multiplying the maximum deduction limit (297 euros) by a percentage obtained by applying the following formula:

$$100 \times (1 - \text{the coefficient resulting from dividing by 3,000 the difference between the sum of the taxpayer's general and savings taxable base and 44,000})$$

Incompatibility

This deduction is **incompatible** with the application of the regional deduction "For hiring indefinitely people affiliated with the Special System for Domestic Employees of the General Social Security Regime for the care of people."

B) For the rest of the taxpayers

Amount of deduction

He **15 percent of the amounts paid**, during the tax period, intended for the **custody in nurseries and early childhood education centers**, of **children and daughters** either **foster children** or with **delegation of guardianship for adoption purposes**, under three years old.

Accuracy :

Until August 17, 2015, Article 173 bis of the Civil Code regulated the following types of family foster care: simple, permanent and pre-adoptive.

Law 26/2015, of July 28, which modifies the system of protection for children and adolescents (BOE of July 29) modified, with effect from August 18, 2015, article 173 bis of the Civil Code, regulating from then on the following modalities of family foster care: urgent, temporary and permanent.

With regard to pre-adoptive foster care, provided for in Article 173 bis of the Civil Code until the aforementioned regulatory amendment, the second and sixth additional provisions of Law 26/2015 establish that all references in laws and other provisions made to pre-adoptive foster care should be understood as referring to the delegation of guardianship for pre-adoptive cohabitation provided for in Article 176 bis of the Civil Code, while references made to simple foster care should be understood as referring to temporary foster care provided for in Article 173 bis of the Civil Code.

Requirements and other conditions for the application of the deduction

- **That taxpayers who are parents, foster parents or guardians carry out activities on their own behalf or on behalf of others** for which they receive income from work or economic activities.
- That the sum of the **general taxable base and the savings taxable base** , **is not greater than** :
 - **30,000 euros** in individual declaration.
 - **47,000 euros** in joint declaration.

- **When two taxpayers filing returns are entitled to the application of this deduction for the same minor its limit will be divided equally among them.**
- If during the year the son or daughter or foster child or person with delegated guardianship for adoption purposes **If the limit for this deduction ceases to be less than three years, it will be prorated by the number of days in the tax period in which it was less than three years..** The same treatment also applies when the son or daughter was born or the foster care or delegation of guardianship occurred during the exercise.
- Furthermore, the application of the deduction is conditional on the delivery of the monetary amounts derived from the act or legal transaction **gives the right to its application being made by credit or debit card, bank transfer, personal check or deposit into accounts in credit institutions**

This requirement is established by Additional Provision Sixteen of Law 13/1997, of December 23, which regulates the regional section of IRPFABBR and other transferred taxes.

Deduction limits based on taxable base

- **The maximum limit of the deduction will be 297 euros, for each of the children or foster children or persons with delegated guardianship for adoption purposes, under three years of age, enrolled in nurseries and early childhood education centers.**
- This **maximum limit of 297 euros** It will only be applicable to taxpayers whose **sum of the general taxable base and the savings taxable base** (boxes) **[0500]** and **[0510]** of the statement) **is less than 27,000 euros, in individual taxation, or less than 44,000 euros, in joint taxation.**
- When the **sum of the general taxable base and the taxable base of the taxpayer's savings is between 27,000 and 30,000 euros** , in individual taxation, **or between 44,000 and 47,000 euros** , in joint taxation, **the amounts and limits of the deduction will be the following :**
 - a. **In individual taxation**, the result of multiplying the maximum deduction limit (297 euros) by a percentage obtained by applying the following formula:

$$100 \times (1 - \text{the coefficient resulting from dividing by 3,000 the difference between the sum of the taxpayer's general and savings taxable base and 27,000})$$

- b. **In joint taxation** , the result of multiplying the maximum deduction limit (297 euros) by a percentage obtained by applying the following formula:

$$100 \times (1 - \text{the coefficient resulting from dividing by 3,000 the difference between the sum of the taxpayer's general and savings taxable base and 44,000})$$

Incompatibility

This deduction is **incompatible** with the application of the regional deduction "For hiring indefinitely people affiliated with the Special System for Domestic Employees of the General Social Security Regime for the care of people."

By reconciling work with family life

Regulations: Art. 4.One.f), Four and Five Law 13/1997, of December 23, regulating the autonomous section of the Personal Income Tax and other transferred taxes, of the Valencian Community

Attention : as a result of the modifications introduced in the wording of article 4.One.f) by article 22 of Law 5/2025, of May 30, on fiscal, administrative and financial management measures and organization of the Generalitat (DOGV, 31-05-2025; BOE, 14-06-2025), it is necessary to distinguish the following 2 application scenarios:

A) For taxpayers who died before June 1, 2025

Amount of deduction

460 euros for each **son or daughter** either **taken in under the permanent foster care arrangement**, older than three years and younger than five years.

Accuracy :

Until August 17, 2015, Article 173 bis of the Civil Code regulated the following types of family foster care: simple, permanent and pre-adoptive.

Law 26/2015, of July 28, which modifies the system of protection for children and adolescents (BOE of July 29) modified, with effect from August 18, 2015, article 173 bis of the Civil Code, regulating from then on the following modalities of family foster care: urgent, temporary and permanent.

However, this deduction is also applicable to pre-adoption foster care regulated in article 173 bis of the Civil Code, provided that it was formalized prior to August 18, 2015 (date of entry into force of Law 26/2015, of July 28, which modifies the modalities of foster care regulated in the aforementioned article).

Requirements and other conditions for the application of the deduction

This deduction will correspond exclusively to the mother or foster parent and the requirements for its application will be:

- That the children or foster children who generate the right to the deduction also give rise to the application of the corresponding minimum allowance for descendantsestablished in the state regulations governing the IRPFABBR.

- **That the mother or foster parent carries out an activity on their own behalf or on behalf of others** for which she is registered in the corresponding Social Security or mutual insurance scheme. This requirement will be deemed to be met in the months in which this situation occurs on any day of the month.

Note: *In the case of married same-sex persons, if both meet the requirements, they are entitled to apply the deduction.*

- That **the sum of the general taxable base and the savings taxable base** , boxes **[0500]** and **[0510]** of the declaration, is not greater than:
 - **30,000 euros** in individual declaration.
 - **47,000 euros** in joint declaration.
- **The deduction will be calculated proportionally to the number of months in which the above requirements are met** , understanding for this purpose that:
 - a. The determination of the children or foster children who give the right to apply the deduction will be made according to their situation on the last day of each month.
 - b. The requirement to register with the corresponding Social Security or mutual insurance scheme is met in the months in which this situation occurs on any day of the month.
- **In cases of adoption** , the deduction may be applied, regardless of the age of the minor, during the fourth and fifth year following the date of registration in the Civil Registry.
- **In cases of permanent foster care** , the deduction may be applied, regardless of the age of the minor, during the fourth and fifth year following the date of the administrative resolution by which it was formalized, provided that it is still valid on the last day of the tax period. In the case of foster care arrangements that are to be established judicially, the administrative resolution by which they were provisionally formalized will be taken as the initial reference for the aforementioned calculation.
- **In the event of the death of the mother or when custody is exclusively awarded to the father** , the latter will be entitled to the pending deduction provided that he meets the other requirements provided for this purpose. The host will also be entitled to the deduction in those foster homes in which there was no host mother.

In the case of married same-sex persons, when both are men and parents of the child who entitles them to the deduction, both will have the right to apply the deduction.

- **When there are several taxpayers declaring the right to apply this deduction** with respect to the same child or foster child, **its amount will be prorated among them in equal parts** .

Deduction limits based on taxable base

- **The deduction is limited for each child** or beneficiary to the total contributions and fees to Social Security and alternative mutual funds accrued in each tax period, and which, in addition, have been accrued from the day the child turns three years old and until the day before he or she turns five years old.

For the purposes of calculating this limit, contributions and fees will be computed in their full amounts, without taking into account any bonuses that may apply.

- The **full amount of the deduction** (460 euros) will only be applicable to taxpayers whose **sum of the general taxable base and the savings taxable base** (boxes **[0500]** and **[0510]** of the declaration) **is less than 27,000 euros**, in individual taxation, **or less than 44,000 euros**, in joint taxation.
- When the **sum of the general taxable base and the savings taxable base of the taxpayer is between 27,000 and 30,000 euros** , in individual taxation, **or between 44,000 and 47,000 euros** , in joint taxation, the **amounts of the deduction** will be the following:
 - a. **In individual taxation**, the result of multiplying the amount of the deduction (460 euros) by a percentage obtained by applying the following formula:

$$100 \times (1 - \text{the coefficient resulting from dividing by 3,000 the difference between the sum of the taxpayer's general and savings taxable base and 27,000})$$

- b. **In joint taxation** , the result of multiplying the amount of the deduction (460 euros) by a percentage obtained from the application of the following formula:

$$100 \times (1 - \text{the coefficient resulting from dividing by 3,000 the difference between the sum of the taxpayer's general and savings taxable base and 44,000})$$

Incompatibility

This deduction is **incompatible** with the application of the regional deduction "For hiring indefinitely people affiliated with the Special System for Domestic Employees of the General Social Security Regime for the care of people."

B) For the rest of the taxpayers

Amount of deduction

460 euros for each **son** either **daughter** or person **reception** or with **delegation of guardianship for adoption purposes**, older than three years and younger than five years.

Accuracy :

Until August 17, 2015, Article 173 bis of the Civil Code regulated the following types of family foster care: simple, permanent and pre-adoptive.

Law 26/2015, of July 28, which modifies the system of protection for children and adolescents (BOE of July 29) modified, with effect from August 18, 2015, article 173 bis of the Civil Code, regulating from then on the following modalities of family foster care: urgent, temporary and permanent.

With regard to pre-adoptive foster care, provided for in Article 173 bis of the Civil Code until the aforementioned regulatory amendment, the second and sixth additional provisions of Law 26/2015 establish that all references in laws and other provisions made to pre-adoptive foster care should be understood as referring to the delegation of guardianship for pre-adoptive cohabitation provided for in Article 176 bis of the Civil Code, while references made to simple foster care should be understood as referring to temporary foster care provided for in Article 173 bis of the Civil Code.

Requirements and other conditions for the application of the deduction

This deduction will apply exclusively to the mother, foster mother or guardian and the following will be requirements for its application:

- That the persons who generate the right to the deduction also give rise to the application of the corresponding minimum for descendants established in the state regulations governing the IRPFABBR.
- **That the mother, foster mother or guardian carries out an activity on her own behalf or on behalf of others** for which she is registered in the corresponding Social Security or mutual insurance scheme. This requirement will be deemed to be met in the months in which this situation occurs on any day of the month.

***Note:** In the case of married same-sex persons, if both meet the requirements, they are entitled to apply the deduction.*

- That **the sum of the general taxable base and the savings taxable base**, boxes **[0500]** and **[0510]** of the declaration, is not greater than:
 - **30,000 euros** in individual declaration.
 - **47,000 euros** in joint declaration.
- **The deduction will be calculated proportionally to the number of months in which the above requirements are met**, understanding for this purpose that:
 - a. The determination of the children or foster children or persons with delegated guardianship for adoption who give the right to apply the deduction will be made according to their situation on the last day of each month.
 - b. The requirement to register with the corresponding Social Security or mutual insurance scheme is met in the months in which this situation occurs on any day of the month.
- **In cases of adoption or guardianship** The deduction may be applied, regardless of the age of the minor, during the fourth and fifth years following the date of registration in the Civil Registry.

- **In cases of family foster care** The deduction may be applied, regardless of the age of the minor, during the fourth and fifth years following the date of the administrative resolution by which it was formalized, provided that it is still in force on the last day of the tax period.
- **In the event of the death of the mother or when custody is exclusively awarded to the father**, the latter will be entitled to the pending deduction provided that he meets the other requirements provided for this purpose. The foster parent/guardian will also be entitled to the deduction in those cases of foster care/delegation of guardianship for adoption purposes in which there is no foster parent/guardian.

In the case of married same-sex persons, when both are men and parents of the child who entitles them to the deduction, both will have the right to apply the deduction.

- **When there are several taxpayers entitled to apply this deduction** with respect to the same person, **its amount will be divided equally among them.**

Deduction limits based on taxable base

- **The deduction is limited to** the total contributions and fees to Social Security and alternative mutual insurance companies accrued in each tax period, and which, in addition, had been from the day the minor turns three years old until the day before he turns five years old.

Clarifications :

1. For the purposes of calculating this limit, contributions and fees will be computed in their full amounts, without taking into account any bonuses that may apply.
2. This is a limit **global** for the entire deduction.

Important: until the modification introduced in its wording the **limit** The deduction in question referred to each child or foster child. Since that amendment, the aforementioned limit has become **set** for the entire deduction.

- The **full amount of the deduction** (460 euros) will only be applicable to taxpayers whose **sum of the general taxable base and the savings taxable base** (boxes **[0500]** and **[0510]** of the declaration) **is less than 27,000 euros**, in individual taxation, **or less than 44,000 euros**, in joint taxation.
- When **the sum of the general taxable base and the savings taxable base of the taxpayer is between 27,000 and 30,000 euros**, in individual taxation, **or between 44,000 and 47,000 euros**, in joint taxation, the **amounts of the deduction** will be the following:
 - a. **In individual taxation**, the result of multiplying the amount of the deduction (460 euros) by a percentage obtained by applying the following formula:

$100 \times (1 - \text{the coefficient resulting from dividing by 3,000 the difference between the sum of the taxpayer's general and savings taxable base and 27,000})$

b. **In joint taxation** , the result of multiplying the amount of the deduction (460 euros) by a percentage obtained from the application of the following formula:

$100 \times (1 - \text{the coefficient resulting from dividing by 3,000 the difference between the sum of the taxpayer's general and savings taxable base and 44,000})$

Incompatibility

This deduction is **incompatible** with the application of the regional deduction "For hiring indefinitely people affiliated with the Special System for Domestic Employees of the General Social Security Regime for the care of people."

For taxpayers with disabilities, in a degree equal to or greater than 33 percent, age equal to or greater than 65 years

Regulations: Art. 4.One.g), Four and Five and Additional Provision six Law 13/1997, of December 23, regulating the autonomous section of the Personal Income Tax and other transferred taxes, of the Valencian Community

***Note:** This deduction will not apply if, as a result of the disability situation referred to below, the taxpayer receives any type of benefit that is exempt from tax. IRPFABBR.*

Amount of deduction

197 euros for each disabled taxpayer aged 65 or over.

Requirements and other conditions for the application of the deduction

The application of the deduction is subject to **simultaneous fulfillment** the following two requirements:

- **That the taxpayer is at least 65 years of age** on the date of tax accrual (normally, December 31).
- **That has a degree of disability** equal to or greater than **33 percent** .

The degree of disability must be accredited by the corresponding certificate issued by the competent bodies of the Generalitat or by the corresponding bodies of the State or other autonomous communities.

The specific provisions made available to people with a degree of disability equal to or greater than 65 percent or with a recognized intellectual or mental disability of **permanently** and a degree equal to or greater than 33 percent will apply to persons subject to guardianship with full powers of representation established by judicial resolution and to persons with disabilities whose incapacity has been declared judicially, even if it does not reach that degree.

The presence of an intellectual or mental disability of **permanent nature** In cases of recognized degree equal to or greater than 33 percent, it must also be accredited by means of the corresponding certificate issued by the competent bodies of the Generalitat or by the corresponding bodies of the State or of other autonomous communities.

The specific provisions provided for persons with a degree of disability equal to or greater than 33 percent will apply to Social Security pensioners who have been granted a pension for total permanent disability, absolute or severe disability, and in the case of civil service pensioners who have been granted a retirement or pension for permanent disability for service or incapacity.

- That the **sum of the general taxable base and the savings taxable base** , boxes **[0500]** and **[0510]** of the declaration, **is not greater than:**
 - **30,000 euros** in individual declaration.
 - **47,000 euros** in joint declaration.

Deduction limits based on taxable base

- The **full amount of the deduction** (197 euros) will only be applicable to taxpayers whose **sum of the general taxable base and the savings taxable base** (boxes **[0500]** and **[0510]** of the declaration) **is less than 27,000 euros**, in individual taxation, **or less than 44,000 euros**, in joint taxation.
- When **the sum of the general taxable base and the savings taxable base of the taxpayer is between 27,000 and 30,000 euros** , in individual taxation, **or between 44,000 and 47,000 euros** , in joint taxation, the **amounts of the deduction** will be the following:

- a. **In individual taxation**, the result of multiplying the amount of the deduction (197 euros) by a percentage obtained by applying the following formula:

$$100 \times (1 - \text{the coefficient resulting from dividing by 3,000 the difference between the sum of the taxpayer's general and savings taxable base and 27,000})$$

- b. **In joint taxation** , the result of multiplying the amount of the deduction (197 euros) by a percentage obtained from the application of the following formula:

$100 \times (1 - \text{the coefficient resulting from dividing by 3,000 the difference between the sum of the taxpayer's general and savings taxable base and 44,000})$

For ascendants over 75 years of age or over 65 years of age with disabilities

Regulations: Art. 4.One.h), Four and Five and Additional Provision six Law 13/1997, of December 23, regulating the autonomous section of the Personal Income Tax and other transferred taxes, of the Valencian Community

Amount of deduction

197 euros for each ascendant in direct line, by consanguinity, affinity or adoption, **over 75 years old**, either **over 65 years old** that has:

- **a degree of disability equal to or greater than 65 percent or**
- **a degree of intellectual or mental disability recognized permanently equal to or greater than 33 percent.**

Attention : *the requirement that the degree of intellectual or mental disability equal to or greater than 33 percent has been permanently recognized **will not apply** to taxpayers who died before December 30, 2025.*

The degree of disability must be accredited by the corresponding certificate issued by the competent bodies of the Generalitat or by the corresponding bodies of the State or other autonomous communities.

The specific provisions made available to people with a degree of disability equal to or greater than 65 percent or with a recognized intellectual or mental disability of **permanently** and a degree equal to or greater than 33 percent will apply to persons subject to guardianship with full powers of representation established by judicial resolution and to persons with disabilities whose incapacity has been declared judicially, even if it does not reach that degree.

The presence of an intellectual or mental disability of **permanent nature** In cases of recognized degree equal to or greater than 33 percent, it must also be accredited by means of the corresponding certificate issued by the competent bodies of the Generalitat or by the corresponding bodies of the State or of other autonomous communities.

The specific provisions provided for persons with a degree of disability equal to or greater than 33 percent will apply to Social Security pensioners who have been granted a pension for total permanent disability, absolute or severe disability, and in the case of civil service pensioners who have been granted a retirement or pension for permanent disability for

service or incapacity.

Requirements and other conditions for the application of the deduction

- **That the ascendants live with the taxpayer** for at least half of the tax period. Among other cases, disabled ancestors who, depending on the taxpayer, are admitted to specialized centers will be considered to live with the taxpayer.
- **That the ascendants do not have annual income** , excluding exempt income, **greater than 8,000 euros**.
- That the ascendants do not file a declaration for the IRPFABBR with incomes exceeding 1,800 euros.
- That the sum of the **general taxable base and the savings taxable base** of the taxpayer, boxes **[0500]** and **[0510]** of the declaration, **is not greater than** :
 - **30,000 euros** in individual declaration.
 - **47,000 euros** in joint declaration.
- The determination of the personal and family circumstances that must be taken into account will be made taking into account the **situation existing on the date of accrual of tax** (normally, December 31).
- **When more than one reporting taxpayer is entitled** to apply this deduction with respect to the same ascendants, **the amount thereof will be prorated among them in equal parts** .

However, when the taxpayers reporting have a different degree of kinship with the ascendant, the application of the deduction will correspond to those of the closest degree, unless they do not have annual income, excluding exempt income, greater than 8,000 euros, in which case it will correspond to those of the next degree.

Deduction limits based on taxable base

- The **full amount of the deduction** (197 euros) will only be applicable to taxpayers whose **sum of the general taxable base and the savings taxable base** (boxes **[0500]** and **[0510]** of the declaration) **is less than 27,000 euros**, in individual taxation, **or less than 44,000 euros**, in joint taxation .
- When the **sum of the general taxable base and the savings taxable base of the taxpayer is between 27,000 and 30,000 euros** , in individual taxation, or **between 44,000 and 47,000 euros** , in joint taxation, the **amounts of the deduction** will be the following:
 - a. **In individual taxation**, the result of multiplying the amount of the deduction (197 euros) by a percentage obtained by applying the following formula:

$100 \times (1 - \text{the coefficient resulting from dividing by 3,000 the difference between the sum of the taxpayer's general and savings taxable base and 27,000})$

- b. **In joint taxation**, the result of multiplying the amount of the deduction (197 euros) by a percentage obtained from the application of the following formula:

$100 \times (1 - \text{the coefficient resulting from dividing by 3,000 the difference between the sum of the taxpayer's general and savings taxable base and 44,000})$

Incompatibility

This deduction is **incompatible** with the application of the regional deduction "For hiring indefinitely people affiliated with the Special System for Domestic Employees of the General Social Security Regime for the care of people."

For hiring indefinitely people affiliated with the Special System for Household Employees of the General Social Security Regime for the care of people

Regulations: Art. 4.One.i), Four and Five Law 13/1997, of December 23, regulating the autonomous section of the Personal Income Tax and other transferred taxes, of the Valencian Community

Amount of deduction

50 percent of the amounts paid for contributions made during the tax period for the hiring of a person on an indefinite basis to care for the **descendants or ascendants in the care of the taxpayer** indicated, and who is included in the Special System for Household Employees of the General Social Security Regime.

The 50% percentage will be applied to the amount of the installments paid in the months on whose last day the following requirements are met, as indicated below in the section "Requirements and other conditions for the application of the deduction".

Important : taxpayers entitled to the deduction must indicate the NIF of the employee in Annex B.7 of the declaration.

Requirements and other conditions for the application of the deduction

The amount of this deduction will be applied to contributions made in the months on the last day of which the following requirements are met:

- **That the taxpayer has been in charge of:**
 - a. **one or more persons under the age of 5, born, adopted or fostered** who meet the cohabitation and income requirements that entitle them to the application of the minimum for descendants.
 - b. **one or more ascendants in a direct line, by blood or adoption, who meet the cohabitation and income requirements** that give the right to apply the minimum for ascendants **and are:**
 - **Over 75 years old, or**
 - **People over 65 years old** if they have a disability equal to or greater than 65 percent or a degree of intellectual or mental disability **permanently recognized** equal to or greater than 33 percent.

Attention : the requirement that the degree of intellectual or mental disability equal to or greater than 33 percent has been permanently recognized **will not apply** to taxpayers who died before December 30, 2025.

- c. **ancestors linked by ties of affinity** who, meeting the above requirements (75 years of age or 65 years of age with a degree of physical, organic or sensory disability equal to or greater than 65% or with a cognitive, psychosocial, intellectual or developmental disability equal to or greater than 33%), meet the cohabitation and income requirements required to generate the right to apply the minimum for ancestors for relatives by blood or adoption.

This is:

- Living with the taxpayer for at least half of the year.
 - Not having obtained income exceeding 8,000 euros per year in the year, excluding those exempt from the IRPFABBR.
 - Failure to file a declaration of IRPFABBR with incomes exceeding 1,800 euros.
- **That the taxpayer carries out activities on his/her own or third party account** for which he/she receives income from work or economic activities.
 - That the **sum of the general taxable base and the savings taxable base** (boxes **[0500]** and **[0510]** of the declaration) **does not exceed** the following amounts:
 - **30,000 euros in individual declaration.**
 - **47,000 euros in joint declaration.**

- **When two taxpayers are entitled to apply this deduction, its limit will be prorated between them in equal parts.**

To the extent that the deduction is applied by the taxpayer who pays amounts and is listed as an employer, provided that he or she has ascendants and/or descendants in his or her care who meet the requirements set out in the regulations, the prorating of the limit will only proceed if two taxpayers have hired during the year one or more people to care for the same ascendants/descendants who meet the requirements established so that the right to apply the minimum for their direct relatives can be generated.

Maximum deduction limits

The amount of this deduction, calculated based on the months on the last day of which the indicated requirements are met, **may not exceed** the following limits:

- For dependent descendants:
 - **660 euros** if the taxpayer is in charge of a **child under 5 years of age who was born, adopted or fostered.**
 - **1,100 euros** the event that the taxpayer has **two or more minors in his/her care or is a single-parent family.**

For these purposes, the provisions of Decree 19/2018, of March 9, of the Consell, which regulates the recognition of the status of single-parent family in the Valencian Community, will apply.

- For dependent ascendants:
 - **330 euros** when the taxpayer is dependent on **an ascendant** .
 - **550 euros** if you have two or more ascendants in your care .

Note: *The amounts and quantitative limits of this deduction established for the purposes of individual taxation will be applied in identical amounts in joint taxation, without having to increase or multiply them based on the number of members of the family unit .*

Example

Couple formed by Mrs. PRM and Mr. JSR with two common children for whom both apply the minimum for descendants. Mr. JSR's father also lives with them throughout the year, and he is entitled to apply the minimum for descendants.

Ms. PRM is listed as the employer of a person she hired on April 1st of the year to care for her children and her ascendant, and for whom she paid contributions in that year for a total amount of 2,541.42 euros.

Determine the deduction to apply.

Solution

Previous note: Only Mrs. PRM is entitled to apply this deduction, since she is the one listed as the employer of the domestic worker in Social Security.

Taxpayer Mrs. PRM: 50% of 2,541.42 = 1,270.71

Maximum limit: 1,430 euros (1,100 for the two children + 330 for each ascendant by affinity who meets the cohabitation and income requirements)

Since 1,270.71 does not exceed the maximum limit, you will be entitled to deduct that amount (1,270.71 euros).

Application of deduction limits based on taxable base

- The maximum deduction limits (660, 1,100, 330 or 550 euros, as appropriate) will only apply to taxpayers whose **sum of the general taxable base and the savings taxable base is less than 27,000 euros, in individual taxation, or 44,000 euros, in joint taxation.**
- When **the sum of the general taxable base and the savings taxable base of the taxpayer is between 27,000 and 30,000 euros**, in individual taxation, or **between 44,000 and 47,000 euros**, in joint taxation, **the deduction limits** will be as follows:
 - a. **In individual taxation**, the result of multiplying the maximum deduction limit (660, 1,100, 330 or 550 euros, as appropriate) by a percentage obtained by applying the following formula:

$100 \times (1 - \text{the coefficient resulting from dividing by 3,000 the difference between the sum of the taxpayer's general and savings taxable base and 27,000})$

- b. **In joint taxation**, the result of multiplying the maximum deduction limit (660, 1,100, 330 or 550 euros, as appropriate) by a percentage obtained by applying the following formula:

$100 \times (1 - \text{the coefficient resulting from dividing by 3,000 the difference between the sum of the taxpayer's general and savings taxable base and 44,000})$

Incompatibility

This deduction results **incompatible** with the application of the regional deductions "For the amounts intended for non-occasional custody in nurseries and first cycle centers of early childhood education of sons and daughters or adopted or fostered persons or with delegation of custody for adoption purposes, under three years of age", "For reconciliation of work with family life" and "For ascendants over 75 years of age or over 65 years of age with disability".

For obtaining income derived from housing leases, whose income does not exceed the reference price of private rentals in the Valencian Community (lessor's deduction)

Regulations: Art. 4.One.j) Law 13/1997, of December 23, regulating the autonomous section of the Personal Income Tax and other transferred taxes, of the Valencian Community

Amount of deduction

5% of the gross income in the tax period, provided that the requirements indicated below are met.

Requirements and other conditions for the application of the deduction

- That the total income derives from **housing lease contracts** , in accordance with urban leasing legislation, **initiated during tax period** .

According to the provisions of article 2 of Law 29/1994, of November 24, on Urban Leases, a residential lease is considered when the lease falls on "a habitable building whose primary purpose is to satisfy the permanent housing need of the tenant."

Article 3 of the same law provides that "a lease for use other than housing is considered to be a lease that, falling on a building, has as its primary purpose a use other than that established in the previous article." He added that "in particular, urban property leases held for a seasonal period, whether summer or any other, will be considered as such."

Therefore, the deduction will not be applicable to income from seasonal rentals and all those cases in which the rented property does not constitute the habitual or permanent residence of the tenant, a requirement that, in accordance with Law 29/1994, defines the legal nature of the housing rental contract.

- In the event that the property had been previously rented for a period of less than three years, that **the tenant does not match the person established in the previous contract** .

If the previous contract lasted more than three years, the deduction can be applied regardless of whether the new tenants coincide with the previous ones or not.

If the previous contract lasted less than three years, the deduction can only be applied if none of the new tenants coincide with the previous ones.

- That the agreed **rent** not exceed the reference price for private rentals in the Valencian Community.

For the purpose of determining whether the agreed monthly rent exceeds the reference price for private rentals, the expenses and taxes, other than utilities, that according to the contract are the responsibility of the tenant and that, consequently, have been passed on to him, such as property tax, homeowners' association fees, must also be included as part of the rent generated by the lease agreement. etc

Reference rental price information is available in the Valencian Community cartographic viewer (<https://visor.gva.es/>). For more information, please visit the website: <https://calab.es/observatorio-del-habitat/precio-de-referencia/precios-del-alquiler/>

- That the deposit of the security ## in favor of the Generalitat.

Maximum deduction base

maximum annual base for this deduction is set at euros.

For the first acquisition of their habitual residence by taxpayers aged 35 or under

Regulations: Art. 4.One.k) and Sixteenth Additional Provision Law 13/1997, of December 23, regulating the autonomous section of the Personal Income Tax and other transferred taxes, of the Valencian Community

Amount of deduction

5 percent of the amounts paid during the tax period for the **first acquisition of their habitual residence** by taxpayers **aged 35 or under** , **with the exception** of the portion of said amounts corresponding to **interest** .

For these purposes, in accordance with the state regulations governing the IRPFABBR The construction or expansion of a primary residence is considered equivalent to the acquisition of a primary residence.

Requirements and other conditions for the application of the deduction

In addition to the **requirements established in general terms in state regulations** that regulate the deduction for investment in habitual housing, the following must also be met to apply this regional deduction:

- That this is the **first acquisition of your habitual residence** .
- The concepts of main residence and acquisition thereof are those set out in the **state regulations** regulator of IRPFABBR.
- That the **age of the taxpayer** , on the date of accrual of the tax (normally, December 31), **is equal to or less than 35 years**.
- The application of the deduction is conditional on the delivery of the monetary amounts derived from the act or legal transaction **gives the right to its application being made by credit or debit card, bank transfer, personal check or deposit into accounts in credit** .

Note: This requirement is established by Additional Provision Sixteen of Law 13/1997, of December 23, which regulates the regional section of IRPFABBR and other transferred taxes.

- It is required that the **verified amount of the taxpayer's assets at the end of the tax period exceeds the value shown by its verification at the beginning of the same** by at least the amount of the investments made.

For these purposes, increases or decreases in value experienced during the aforementioned tax period by assets that at the end of the period continue to form part of the taxpayer's assets will not be computed.

See Chapter 16 of Part 1 of this Manual for verification of financial position.

- The deduction may only be applied by taxpayers whose **sum of the general taxable base and the savings taxable base** (boxes **[0500]** and **[0510]** of the declaration) **does not exceed** the following amounts:
 - **30,000 euros** in individual declaration.
 - **47,000 euros** in joint declaration.

Deduction limits based on taxable base

- **The full amount of the deduction** will only be applicable to taxpayers whose **sum of the general taxable base and the savings taxable base is less than 27,000 euros, in individual taxation, or 44,000 euros, in joint taxation.**
- When the **sum of the general taxable base and the savings taxable base of the taxpayer is between 27,000 and 30,000 euros** , in individual taxation, or **between 44,000 and 47,000 euros**, in joint taxation, **the deduction amounts will be the following** :
 - a. **In individual taxation**, the result of multiplying the amount of the deduction by a percentage obtained by applying the following formula:

$$100 \times (1 - \text{the coefficient resulting from dividing by 3,000 the difference between the sum of the taxpayer's general and savings taxable base and 27,000})$$

- b. **In joint taxation** , the result of multiplying the amount of the deduction by a percentage obtained by applying the following formula:

$$100 \times (1 - \text{the coefficient resulting from dividing by 3,000 the difference between the sum of the taxpayer's general and savings taxable base and 44,000})$$

Compatibility and incompatibility

- This deduction is compatible with the application of the regional deductions "For the acquisition of a primary residence by persons with disabilities" and "For obtaining income from **housing, the rent of which does not exceed** reference price for private rentals in the Valencian Community."
- The deduction is also **incompatible**, for the **same quantities**, with the application of the regional deduction "For amounts intended for the acquisition or rehabilitation of a primary residence, originating from public aid."

For acquisition of habitual residence by people with disabilities

Regulations: Art. 4.One.I) and Sixteenth Additional Provision Law 13/1997, of December 23, regulating the autonomous section of the Personal Income Tax and other transferred taxes, of the Valencian Community

Amount of deduction

5 percent of the amounts paid during the tax period for the acquisition of the main residence, with the exception of the part of said amounts that correspond to interest, by taxpayers who have:

- **a degree of disability equal to or greater than 65 percent** or
- **a degree of intellectual or mental disability recognized permanently equal to or greater than 33 percent.**

Attention : the requirement that the degree of intellectual or mental disability equal to or greater than 33 percent has been permanently recognized **will not apply** to taxpayers who died before December 30, 2025.

The degree of disability must be accredited by the corresponding certificate issued by the competent bodies of the Generalitat or by the corresponding bodies of the State or other autonomous communities.

The specific provisions made available to people with a degree of disability equal to or greater than 65 percent or with a recognized intellectual or mental disability of **permanently** and a degree equal to or greater than 33 percent will apply to persons subject to guardianship with full powers of representation established by judicial resolution and to persons with disabilities whose incapacity has been declared judicially, even if it does not reach that degree.

The presence of an intellectual or mental disability of **permanent nature** In cases of recognized degree equal to or greater than 33 percent, it must also be accredited by means of the corresponding certificate issued by the competent bodies of the Generalitat or by the corresponding bodies of the State or of other autonomous communities.

The specific provisions provided for persons with a degree of disability equal to or greater than 33 percent will apply to Social Security pensioners who have been granted a pension for total permanent disability, absolute or severe disability, and in the case of civil service pensioners who have been granted a retirement or pension for permanent disability for service or incapacity.

Requirements and other conditions for the application of the deduction

- The concepts of habitual residence and acquisition thereof are those set out in the state regulations governing the IRPFABBR.

For these purposes, it must be taken into account that, in accordance with the state regulations governing the tax, the construction or extension of the same is considered to be the acquisition of a habitual residence.

In addition to the general requirements established in the national regulations governing the deduction for investment in primary residence, the following must also be met to apply this regional deduction:

- The application of the deduction is conditional on the delivery of the monetary amounts derived from the act or legal transaction that entitles the applicant to its application being made by credit or debit card, bank transfer, personal check or deposit into accounts in credit institutions.

The requirement for this is established by Additional Provision Sixteen of Law 13/1997, of December 23, which regulates the regional portion of the IRPFABBR and other transferred taxes.

- It is required that the **verified amount of the taxpayer's assets at the end of the tax period exceeds the value shown by its verification at the beginning of the same** by at least the amount of the investments made.

For these purposes, increases or decreases in value experienced during the aforementioned tax period by assets that at the end of the period continue to form part of the taxpayer's assets will not be computed.

See Chapter 16 of Part 1 of this Manual for verification of financial position.

- The deduction may only be applied by taxpayers whose **sum of the general taxable base and the savings taxable base** (boxes **[0500]** and **[0510]** of the declaration) **does not exceed** the following amounts:

- **30,000 euros** in individual declaration.

- **47,000 euros** in joint declaration .

Deduction limits based on taxable base

- **The full amount of the deduction** will only be applicable to taxpayers whose **sum of the general taxable base and the savings taxable base is less than 27,000 euros, in individual taxation, or 44,000 euros, in joint taxation.**

- When the sum of the general taxable base and the savings taxable base of the taxpayer is between 27,000 and 30,000 euros , in individual taxation, or between 44,000 and 47,000 euros, in joint taxation, the deduction amounts will be the following :

- a. In individual taxation, the result of multiplying the amount of the deduction by a percentage obtained by applying the following formula:

$100 \times (1 - \text{the coefficient resulting from dividing by 3,000 the difference between the sum of the taxpayer's general and savings taxable base and 27,000})$

- b. In joint taxation , the result of multiplying the amount of the deduction by a percentage obtained by applying the following formula:

$100 \times (1 - \text{the coefficient resulting from dividing by 3,000 the difference between the sum of the taxpayer's general and savings taxable base and 44,000})$

Compatibility and incompatibility

- This deduction is compatible with the application of the regional deductions "For first acquisition of their habitual residence by taxpayers aged 35 or under" and "For obtaining income derived from housing rentals, rent of which does not exceed the reference price for private rentals in the Valencian Community."
- The deduction is also **incompatible**, for the **same quantities**, with the application of the regional deduction "For amounts intended for the acquisition or rehabilitation of a primary residence, originating from public aid."

For amounts destined for the acquisition or rehabilitation of habitual residence, coming from public aid

Regulations: Art. 4.One.m) and Sixteenth Additional Provision Law 13/1997, of December 23, regulating the autonomous section of the Personal Income Tax and other transferred taxes, of the Valencian Community

Amount and requirements for applying the deduction

The amount that comes from the following:

- **112 euros** per taxpayer provided that the taxpayer has actually allocated, during the tax period, to the **acquisition or rehabilitation** of the home that constitutes or will constitute his habitual residence, amounts **from a subsidy** for this purpose granted by the Generalitat, charged to its own budget or that of the State.

The amounts will be considered effectively intended for the acquisition or renovation of the main residence in accordance with the rules of temporal imputation of income established in the state regulations governing the IRPFABBR.

Note: The criteria for the temporal allocation of certain aid relating to the rehabilitation of the main residence are discussed in Chapter 11 of Part 1 of this Manual.

When the aid is allocated in several tax periods, the amount of the deduction will be prorated between the years in which such allocation occurs.

The concepts of habitual residence and its rehabilitation are those established in the aforementioned regulations.

- The **amount resulting from applying the average general regional tax rate to the amount of public aid**, provided that the taxpayer has actually used, during the tax period, the amounts from the public aid granted for this purpose by the Generalitat, charged to its own budget or that of the State, to acquire or rehabilitate the dwelling that constitutes or will constitute his or her habitual residence.

In the case of public aid for rehabilitation, it must be granted in the field of building rehabilitation and urban regeneration and renewal in those neighborhoods or groups of buildings and homes that require the demolition and replacement of their buildings, the redevelopment of their open spaces or the review of their equipment and facilities, including, where appropriate, the temporary relocation of residents.

Note: The taxpayer must choose to apply one or the other amount (112 euros or the amount resulting from applying the average general regional tax rate to the amount of public aid) when the requirements for both are met.

- The application of deduction is **conditional** on the delivery of the monetary amounts derived from the act or legal transaction that gives the right to its application **being made by credit or debit card, bank transfer, personal check or deposit into accounts in credit institutions**.

This requirement is mandated by Additional Provision Sixteen of Law 13/1997, of December 23, which regulates the regional portion of the IRPFABBR and other transferred taxes.

- It is also required that **the verified amount of the taxpayer's assets at the end of the tax period exceeds the value shown by its verification at the beginning of the same** by at least the amount of the investments made.

For these purposes, increases or decreases in value experienced during the aforementioned tax period by assets that at the end of the period continue to form part of the taxpayer's assets will not be computed.

See Chapter 16 of Part 1 of this Manual for verification of financial position.

Incompatibility

This deduction is **incompatible** , for the **same amounts** , with the application of the regional deductions "For the first acquisition of their habitual residence by taxpayers aged 35 or under" and "For the acquisition of habitual residence by a person with a disability".

For rent or payment for the transfer of use of the habitual residence

Regulations: Art. 4.One.n), Four and Five and Sixteenth Additional Provision Law 13/1997, of December 23, regulating the autonomous section of the Personal Income Tax and other transferred taxes, of the Valencian Community

Important : For the purposes of applying this deduction, the treatment granted to tenants is equated with that of assignees of use under contracts granted with entities owning collaborative housing under the provisions of Law 3/2023, of April 13, on collaborative housing in the Valencian Community.

Amount and maximum limits of the deduction

- **20 percent** of the amounts paid in the tax period, with a **limit of 800 euros** .
- **25%** of the amounts paid in the tax period, with a **limit of 950 euros** if the tenant meets **one of the following conditions**:
 1. Be **age equal to or less than 35 years** .
 2. To have a **degree of disability equal to or greater than 65 percent** or a **degree of intellectual or mental disability recognized permanently equal to or greater than 33 percent**.

Attention : the requirement that the degree of intellectual or mental disability equal to or greater than 33 percent has been permanently recognized **will not apply** to taxpayers who died before December 30, 2025.

The degree of disability must be accredited by the corresponding certificate issued by the competent bodies of the Generalitat or by the corresponding bodies of the State or other autonomous communities.

The specific provisions made available to people with a degree of disability equal to or greater than 65 percent or with a recognized intellectual or mental disability of **permanently** and a degree equal to or greater than 33 percent will apply to persons subject to guardianship with full powers of representation established by judicial resolution and to persons with disabilities whose incapacity has been declared judicially, even if it does not reach that degree.

The presence of an intellectual or mental disability of **permanent nature**. In cases of recognized degree equal to or greater than 33 percent, it must also be accredited by means of the corresponding certificate issued by the competent bodies of the Generalitat or by the corresponding bodies of the State or of other autonomous communities.

The specific provisions provided for persons with a degree of disability equal to or greater than 33 percent will apply to Social Security pensioners who have been granted a pension for total permanent disability, absolute or severe disability, and in the case of civil service pensioners who have been granted a retirement or pension for permanent disability for service or incapacity.

3. Be considered **victim of gender violence** according to the provisions of Law 7/2012, of November 23, of the Generalitat, comprehensive against violence against women in the area of the Valencian Community.

- **30 percent** with a limit of **1,100 euros** , if you meet two or more of the above conditions.
- The maximum deduction amount will be **prorated by the number of days the lease/transfer for use remains in force** within the tax period and the personal circumstances required for the application of the different deduction percentages are met.

Requirements and other conditions for the application of the deduction

- **That the taxpayer pays** as tenant/assignee **amounts in respect of rent for his/her habitual residence** during the tax period.
- **That the date of the** lease contract **is after April 23, 1998** and its duration is equal to or greater than one year.

Remember: *In order to deal with the impact of Covid-19, the requirement regarding the obligation of the taxpayer, as a tenant, to submit the corresponding self-assessment of the Tax on Property Transfers and Documented Legal Acts derived from the lease contract of the habitual residence was removed, with effect from January , by the First Additional Provision of Decree Law 1/2020, of March 27 (##1## DOGV ##1## of 30).*

- **That it is the lease/transfer for use of the taxpayer's habitual residence, effectively occupied** by the taxpayer. For these purposes, the concept of habitual residence as set out in the state regulations governing the IRPFABBR.
- That, for at least half of the tax period, neither the taxpayer nor any of the **members of his/her family unit are the owners, individually or jointly**, of the entire full ownership or a real right of use or enjoyment constituted **over another home less than 50 kilometers** from the rented home, unless there is an administrative or judicial resolution that prevents them from using it as a residence.

Attention : *the dwelling that its owner transfers to the Valencian Housing and Land Entity for social rental transfer will not be counted as another dwelling when the transferor is over 65 years of age and becomes a user of a collaborative*

dwelling, of social interest, under a transfer of use regime.

In the case of **being a woman who is a victim of gender violence**, for the purposes of applying this deduction, **will be considered not to be part of the aggressor's legally non-separated spouse**. The property that the taxpayer shared with the aggressor will not be counted as habitual residence either.

Precision: the concept of [family unit](#) is that established in article 82 of the Law of IRPFABBR and is examined in Chapter 2 of Part 1 of this Manual.

- In the case of **payment for the transfer of use** of the habitual residence , **the part corresponding to this concept must appear separately on the receipt issued** by the owner entity.
- That taxpayer **is not entitled** in the same tax period to **any deduction for investment in primary residence** .
- That the **sum of the general taxable base and the savings taxable base or** , boxes **[0500]** and **[0510]** of the declaration, **does not exceed** the following amounts:
 - **30,000 euros** in individual declaration.
 - **47,000 euros** in joint declaration.
- **When two or more taxpayers file declarations of IRPFABBR** are entitled to this deduction for the same dwelling **The limit will be divided equally between them.**

The latter will apply, in particular, to spouses subject to the marital property regime of joint property who have paid their income from joint property, regardless of who appears on the lease agreement.

Deduction limits based on taxable base

- The maximum deduction limits (800, 950 or 1,100 euros, as appropriate) will only apply to taxpayers whose **sum of the general taxable base and the savings taxable base is less than 27,000 euros**, in individual taxation, **or less than 44,000 euros**, in joint taxation.
- When **the sum of the general taxable base and the savings taxable base of the taxpayer is between 27,000 and 30,000 euros** , in individual taxation, or **between 44,000 and 47,000 euros**, in joint taxation, **the deduction limits** will be as follows:
 - a. **In individual taxation**, the result of multiplying the maximum deduction limit (800, 950 or 1,100 euros as appropriate) by a percentage obtained by applying the following formula:

$$100 \times (1 - \text{the coefficient resulting from dividing by 3,000 the difference between the sum of the taxpayer's general and savings taxable base and 27,000})$$

- b. **In joint taxation** , the result of multiplying the maximum deduction limit (800, 950 or 1,100 euros as appropriate) by a percentage obtained by applying the following formula:

$$100 \times (1 - \text{the coefficient resulting from dividing by 3 .000 the difference between the sum of the taxpayer's general and savings taxable base and 44,000})$$

The apportionment of the maximum limits of deduction **must only be carried out when there is more than one person who, by filing a declaration, can apply the deduction for the same dwelling** by meeting all the requirements for doing so, including the maximum amount of the taxable base, even if they do not apply it effectively. Therefore, persons who do not file a declaration or those who have a taxable base higher than required are not taken into consideration for the purposes of the apportionment.

- The application of the deduction is conditional on the delivery of the monetary amounts derived from the act or legal transaction that gives the right to its application **being made by credit or debit card, bank transfer, personal check or deposit into accounts in credit institutions** .

The requirement for this is established in Additional Provision Sixteen of Law 13/1997, of December 23, which regulates the regional section of the IRPFABBR and other transferred taxes.

Compatibility

This deduction is **compatible** with the application of the regional deduction "For the rental of a home as a result of carrying out an activity, self-employed or employed, in a different municipality."

Note: *Once the information necessary for its calculation has been entered by the taxpayers entitled to the deduction, it will be automatically transferred to the section "Additional information on the regional deduction for rental of Andalusia, Principality of Asturias, Balearic Islands, Canary Islands, Cantabria, Castilla-La Mancha, Castilla y León, Catalonia, Extremadura, Galicia, Madrid, Region of Murcia, La Rioja and Valencian Community" of Annex B.11 of the declaration.*

For renting a home, as a consequence of carrying out an activity, on one's own account or on behalf of others, in a different municipality

Regulations: Art. 4.One.ñ), Four and Five and Sixteenth Additional Provision Law 13/1997, of December 23, regulating the autonomous section of the Personal Income Tax and other transferred taxes, of the Valencian Community

Amount of deduction

10 percent of the amounts paid in the tax period for the rental of a home, as a result of **carrying out an activity on one's own account or on behalf of another, in a municipality other than** the one in which the taxpayer previously resided.

***Note:** Only the taxpayer who is the holder of the rental contract and who resides in the rented property due to his/her activity, and for the rent paid that is attributable to him/her for this purpose, is entitled to apply the deduction.*

Requirements and other conditions for the application of the deduction

- That the rented property, located in the Valencian Community, is more than 50 kilometres from the one in which he/she resided immediately before the rental.
- **That the amounts paid for the lease are not paid by the employer.**
- That the **general and savings taxable base of the taxpayer**, sum of boxes **[0500]** and **[0510]** of the declaration, **does not exceed the** following amounts:
 - **30,000 euros** in individual declaration.
 - **47,000 euros** in joint declaration.
- The application of the deduction is conditional on the delivery of the monetary amounts derived from the act or legal transaction that gives the right to its application **being made by credit or debit card, bank transfer, personal check or deposit into accounts in credit institutions** .

The requirement for this is established in Additional Provision Sixteen of Law 13/1997, of December 23, which regulates the regional section of the IRPFABBR and other transferred taxes.

Deduction limits based on taxable base

- The maximum amount of the deduction will be **of 224 euros** .

- This maximum limit of 224 euros will only be applicable to taxpayers whose **sum of the general taxable base and the savings taxable base is less than 27,000 euros**, in individual taxation, **or less than 44,000 euros**, in joint taxation.
- When **the sum of the general taxable base and the savings taxable base of the taxpayer is between 27,000 and 30,000 euros**, in individual taxation, or **between 44,000 and 47,000 euros**, in joint taxation, the **limits of the deduction** will be the following:
 1. **In individual taxation**, is the result of multiplying the maximum deduction limit (224 euros) by a percentage obtained by applying the following formula:

$100 \times (1 - \text{the coefficient resulting from dividing by 3,000 the difference between the sum of the taxpayer's general and savings taxable base and 27,000})$

2. **In joint taxation**, the result of multiplying the maximum deduction limit (224 euros) by a percentage obtained by applying the following formula:

$100 \times (1 - \text{the coefficient resulting from dividing by 3,000 the difference between the sum of the taxpayer's general and savings taxable base and 44,000})$

- **The limit of this deduction will be prorated by the number of days the lease remains in effect** within the fiscal year.
- **When two or more taxpayers file declarations of IRPFABBR** are entitled to this deduction for the same dwelling **The limit will be divided equally between them.**

The apportionment of the maximum limit of the deduction must only be carried out when there is more than one person who, by filing a declaration, can apply the deduction for the same home by fulfilling all the requirements for doing so, including the maximum amount of the taxable base, even if they do not apply it effectively. Therefore, persons who do not file a declaration or those who have a taxable base higher than required are not taken into consideration for the purposes of the apportionment.

Compatibility

This deduction is **compatible** with the application of the regional deduction "For leasing or payment for the transfer of use of the habitual residence."

Important : Taxpayers entitled to the deduction must state in Annex B.7 the NIF / NIE of the landlord of the property and, where applicable, if they have entered a NIF from another country, an "X" will be marked in the corresponding box.

For amounts invested in self-consumption facilities or in the generation of electrical or thermal energy through renewable sources

Regulations: Art. 4.One.o) and Sixteenth Additional Provision Law 13/1997, of December 23, regulating the autonomous section of the Personal Income Tax and other transferred taxes, of the Valencian Community

Amount of deduction

Note: In 2017 and 2018, this deduction was exclusively applicable to investments made in the taxpayer's habitual residence. Since 2019, it has been extended to all types of housing. And from January 1, 2021, different percentages are established depending on whether it is a primary residence or another type of residence.

- **40% of the amount of the amounts invested** in installations carried out in the **habitual residence** of the Valencian Community and in collective installations of the building where it appears, intended for any of the purposes indicated below:
 - a. Electrical self-consumption installations, as established in article 9.1 of Law 24/2013, of December 26, of the Electric Sector, and the regulations that develop it, which have been registered in the administrative registry of self-consumption of the Valencian Community.

In accordance with the provisions of article 9.1 of Law 24/2013, the following types of self-consumption are distinguished:

 - Supply mode with self-consumption without surplus: when the physical devices installed prevent any excess energy from being injected into the transmission or distribution network.
 - Supply mode with self-consumption with surpluses: when generating facilities can, in addition to supplying energy for self-consumption, inject surplus energy into the transmission and distribution networks.
 - b. Installations for producing electrical energy from photovoltaic solar energy or wind energy, for the electrification of homes isolated from the electrical distribution network that have a certificate for low-voltage electrical installations issued by the competent body.
 - c. Facilities for producing thermal energy from solar energy, biomass or geothermal energy for generating hot water, heating or air conditioning. Where required, they must have been registered in the installation certificate registry managed by the competent body of the Valencian Community.

- **20 percent of the amount of the sums invested** in installations, intended for any of the purposes indicated above, **carried out in the homes that constitute second homes** for the taxpayer, provided that these are not related to the exercise of an economic activity.

Note: *To determine whether the dwelling is affected by the exercise of economic activities or not, the state regulations governing the IRPFABBR.*

Note: the characteristics that define the exercise of an economic activity and the returns derived from it They are discussed in Chapter 6 of Part 1 of this Manual.

- **Installations that are mandatory under Royal Decree 314/2006, of March 17, approving the Technical Building Code (CTE), will not give the right to practice this deduction.**

Requirements for applying the deduction

- The homes must be located in the **territory of the Valencian Community**.

Note: *For the purposes of this deduction, the concept of housing contained in the regional regulations governing housing will apply.*

- **It will not be necessary to hold ownership of the property .**
- **In the case of housing complexes under a horizontal property regime** in which these installations are carried out in a shared manner, provided that they have legal coverage, this deduction **may be applied by each of the taxpayers individually** according to the participation coefficient that corresponds to the home, provided that they comply with the rest of the established requirements.
- To apply the deduction **you will have to keep the expense and payment receipts, which will have to comply** the provisions of their applicable regulations.

In the case of **installations financed through a leasing** contract, the installer's invoice will be addressed to the entity granting the leasing and the invoices paid by the taxpayer will be issued by the financial institution. This does not prevent the deduction from being applied provided that the purpose, the installation and the concepts included are clearly identified, with only the amount relating to the cost of acquiring the installation being deductible, without including other concepts such as interest, insurance or maintenance fees, among others. Additionally, it will be necessary to exercise the purchase option. Failure to exercise this option will result in the loss of the deduction applied, and the improperly applied deductions, together with late payment interest, must be included in the self-assessment corresponding to the tax period in which the breach occurred.

Deduction base

- The **basis of this deduction** consists of the amounts actually paid in the year by the taxpayer to acquire the cost of the acquisition of the installation, without incorporating other concepts such as interest, insurance or maintenance fees, among others.

Note: To apply the deduction, the expense and payment receipts must be kept, which will have to comply with the provisions of their applicable regulations.

- The application of the deduction is conditional on the delivery of the monetary amounts derived from the act or legal transaction that gives the right to its application **being made by credit or debit card, bank transfer, personal check or deposit into accounts in credit institutions.**

The requirement for this is established in Additional Provision Sixteen of Law 13/1997, of December 23, which regulates the regional section of the IRPFABBR and other transferred taxes.

Maximum annual base

- **The maximum annual base for this deduction is set at 8,800 euros per dwelling and fiscal year.**

The limit of 8,800 euros per dwelling and fiscal year applies to the **group** of taxpayers with respect to the same dwelling.

In the case of several taxpayers and with respect to the same dwelling, **the limit of 8,800 euros will be distributed according to the proportion of amounts actually paid by each of them .**

- Any portion of the investment supported by public subsidies will not qualify for deductions.

Rules of application

- **Until [fiscal year 2022](#) the amounts invested in a tax period not deducted** for exceeding the limit of 8,000 euros (for tax periods ending up to October 28, 2022) or 8,800 euros (for periods ending up to December 31, 2022) **could be applied** , in the excess, in the settlements of the tax periods ending in the **four immediate and successive years** in the maximum amount permitted by each of the following fiscal years and in accordance with the percentage in force in the fiscal year in which the investments were made.
- **From the 2023 tax year, amounts invested in a tax period exceeding 8,800 euros will not be eligible for deduction .**

The **amounts** corresponding to the tax period **not deducted due to insufficient full tax** may be applied in the settlements of the tax periods ending in the **four immediate and successive years** .

- When deductions for investments made in the fiscal year with outstanding balances from previous fiscal years occur in the same tax period, the amounts from previous fiscal years will be applied first, until the outstanding amounts are exhausted.

For example, if amounts are invested in a main residence in 2025 and there are amounts pending deduction from years prior to 2023, the applicable percentage will be, on the one hand, the amount that comes from applying the balance pending from previous years and,

on the other hand, 40 percent on the amounts invested in 2025 until reaching the limit that determines the amount corresponding to the full tax liability. Amounts not deducted due to insufficient tax liability may be applied in tax returns from 2026 to 2029.

Other conditions for the application of the deduction

- The application of this deduction will require that **the verified amount** of the taxpayer's assets at the end of the tax period **exceeds the value** shown by its verification at the beginning of the same by at least the amount of the investments made.

For these purposes, increases or decreases in value experienced during the aforementioned tax period by assets that, at the end of the period, continue to form part of the taxpayer's assets will not be computed.

See Chapter 16 of Part 1 of this Manual for verification of financial position.

Important: Once the information required for its calculation has been entered by taxpayers entitled to the deduction for amounts invested **until 2022** or for amounts invested **from 2023**, it will be automatically transferred to the sections:

- "Additional information on the regional tax deduction of the Valencian Community for amounts invested" **until 2022** in self-consumption facilities or for the generation of electrical or thermal energy through renewable sources", from Annex B.12 of the declaration.

- "Additional information on the regional tax deduction of the Balearic Islands for investments in improving the sustainability of the main residence, of the Canary Islands for energy rehabilitation works of the main residence, of Castile and León for rehabilitation actions subsidized within the framework of state or regional housing plans aimed at improving energy efficiency, sustainability and suitability of the main residence, of the Region of Murcia for investment in renewable energy resource installations and of the Valencian Community for amounts invested **from 2023** in self-consumption facilities or for the generation of electrical or thermal energy through renewable sources", from Annex B.12 of the declaration.

For donations with ecological purposes

Regulations: Art. 4.One.p) and Sixteenth Additional Provision of Law 13/1997, of December 23, regulating the autonomous section of the Personal Income Tax and other transferred taxes, of the Valencian Community

Amount of deduction

Taxpayers will have the right to deduct from the total regional tax the result of applying the following percentages to the amount of donations made during the tax period in favor of the entities indicated below:

Amount up to	Percentage of deduction
First 250 euros	20
Remaining amount of donations	25

Attention : the deduction percentage of **20 percent** will only be applicable to the first **150 euros** in the event of **deceased taxpayers** prior to June 1, 2025.

Requirements and other conditions for the application of the deduction

- To be eligible for this deduction, **donations must have been made to any of the following entities** :
 - a. The Generalitat and the Local Corporations of the Valencian Community.
 - b. Public entities dependent on any of the territorial administrations mentioned above, whose corporate purpose is the defence and conservation of the environment.
 - c. The non-profit entities referred to in sections a) and b) of article 2 of Law 49/2002, of December 23, on the tax regime of non-profit entities and tax incentives for patronage (BOE of December 24), provided that their exclusive purpose is the protection of the environment and they are registered in the corresponding Registries of the Valencian Community.

Sections a) and b) of article 2 of Law 49/2002 refer to foundations and associations declared to be of public utility.

- Furthermore, the application of the deduction is conditional on the delivery of the monetary amounts derived from the act or legal transaction **gives the right to its application being made by credit or debit card, bank transfer, personal check or deposit into accounts in credit institutions**

This requirement is established in Additional Provision sixteen of Law 13/1997, of December 23, which regulates the regional section of the Personal Income Tax and other transferred taxes.

For donations of property belonging to the Valencian Cultural Heritage

Regulations: Art. 4.One.q) and Sixteenth Additional Provision of Law 13/1997, of December 23, regulating the autonomous section of the Personal Income Tax and other transferred taxes, of the Valencian Community

Amount of deduction

- **20 percent for the first 250 euros and**

Attention : the deduction percentage of **20 percent** will only be applicable to the first **150 euros** in the event of **deceased taxpayers** prior to June 1, 2025.

- **25% for the remaining value of outright donations made** during the tax period, of assets that, forming part of the Valencian Cultural Heritage, are registered in the General Inventory of said Heritage, in accordance with the current regional legal regulations.

Requirements and other conditions for the application of the deduction

- That donations are made in favor of any of the following entities referred to in article 3 of Law 20/2018, of July 25, on non-professional cultural, scientific and sports patronage in the Valencian Community:
 - a. Non-profit entities, domiciled for tax purposes in the Valencian Community, whose corporate purpose is of a cultural, scientific or non-professional sports nature.

Non-profit entities are understood to be:

 1. The foundations.
 2. Associations declared of public utility.
 3. Sports federations and associations in the territory of the Valencian Community.
 4. The federations and associations of non-profit entities referred to in the previous sections.
 - b. The Generalitat, its public bodies and the instrumental public sector of the Generalitat.
 - c. Local entities of the Valencian Community, their public bodies, foundations and consortia that depend on them.
 - d. The public and private universities of the Valencian Community, their foundations and the colleges attached to them.
 - e. Institutes and research centres of the Valencian Community or those based therein.
 - f. The higher education centres for artistic education in the Valencian Community.
 - g. Likewise, beneficiaries of patronage will be persons or entities that are objectively comparable to those provided for in the previous point and are based in other autonomous communities, member states of the European Union or associated states of the European Economic Area that develop projects or activities declared to be of social interest in the terms of Law 20/2018, of July 25, on non-professional cultural, scientific and sports patronage in the Valencian Community.
- Furthermore, the application of the deduction is conditional on the delivery of the monetary amounts derived from the act or legal transaction that gives the right to its application **being made by credit or debit card, bank transfer, personal check or deposit into accounts in credit institutions** .

For donations for the conservation, repair and restoration of assets that are part of the Valencian Cultural Heritage

Regulations: Art. 4.One.q) and Sixteenth Additional Provision of Law 13/1997, of December 23, regulating the autonomous section of the Personal Income Tax and other transferred taxes, of the Valencian Community

Amount of deduction

- 20 percent for the first 250 euros and

Attention : the deduction percentage of **20 percent** will only be applicable to the first **150 euros** in the event of **deceased taxpayers** prior to June 1, 2025.

- **25% for the remaining value** of the **monetary amounts** donated for the conservation, repair and restoration of assets of the Valencian Cultural Heritage registered in its General Inventory.

Requirements and other conditions for the application of the deduction

- Donations may be made to any of the following entities:
 - a. Non-profit entities, domiciled for tax purposes in the Valencian Community, whose corporate purpose is of a cultural, scientific or non-professional sports nature.

Non-profit entities are understood to be:

 1. The foundations.
 2. Associations declared of public utility.
 3. Sports federations and associations in the territory of the Valencian Community.
 4. The federations and associations of non-profit entities referred to in the previous sections.
 - b. The Generalitat, its public bodies and the instrumental public sector of the Generalitat.
 - c. Local entities of the Valencian Community, their public bodies, foundations and consortia that depend on them.
 - d. The public and private universities of the Valencian Community, their foundations and the colleges attached to them.
 - e. Institutes and research centres of the Valencian Community or those based therein.
 - f. The higher education centres for artistic education in the Valencian Community.

g. Likewise, beneficiaries of patronage will be persons or entities that are objectively comparable to those provided for in the previous point and are based in other autonomous communities, member states of the European Union or associated states of the European Economic Area that develop projects or activities declared to be of social interest in the terms of Law 20/2018, of July 25, on non-professional cultural, scientific and sports patronage in the Valencian Community.

- These must be donations to finance **spending programs or actions** that aim to preserve, repair and restore the aforementioned assets.

For these purposes, when the recipient is the Generalitat or one of its public cultural entities, the amount received in each financial year will be allocated, as a minimum credit, to the expenditure programme of the budgets of the immediately following financial year that have as their object the conservation, repair and restoration of works of art and, in general, of assets with historical, artistic and cultural value.

- The application of the deduction is conditional on the delivery of the monetary amounts derived from the act or legal transaction that gives the right to its application **being made by credit or debit card, bank transfer, personal check or deposit into accounts in credit institutions**.

This requirement is established by Additional Provision Sixteen of Law 13/1997, of December 23, which regulates the regional section of the IRPFABBR and other transferred taxes.

For amounts allocated by their owners to the conservation, repair and restoration of assets that are part of the Valencian Cultural Heritage

Regulations: Art. 4.One.q) and Sixteenth Additional Provision Law 13/1997, of December 23, regulating the autonomous section of the Personal Income Tax and other transferred taxes, of the Valencian Community

Amount and requirements for applying the deduction

- 20 percent for the first 250 euros and

Attention : the deduction percentage of **20 percent** will only be applicable to the first **150 euros** in the event of **deceased taxpayers** prior to June 1, 2025.

- **25% for the remaining value of the amounts allocated by the owners of assets belonging to the Valencian Cultural Heritage, registered in the General Inventory thereof, to the conservation, repair and restoration of the aforementioned assets.**
- The application of the deduction is conditional on the delivery of the monetary amounts derived from the act or legal transaction **gives the right to its application being made by credit or debit card, bank transfer, personal check or deposit into accounts in**

credit .

For donations allocated for the promotion of the Valencian language

Regulations: Art. 4.One.r) and Sixteenth Additional Provision of Law 13/1997, of December 23, regulating the autonomous section of the Personal Income Tax and other transferred taxes, of the Valencian Community

Amount and requirements for applying the deduction

- 20 percent for the first 250 euros and

Attention : the deduction percentage of **20 percent** will only be applicable to the first **150 euros** in the event of **deceased taxpayers** prior to June 1, 2025.

- **25% for the remaining value of donations of monetary amounts made during the tax period in favor of the following entities:**
 - a. The Generalitat, public bodies and the instrumental public sector of the Generalitat.
 - b. Local entities of the Valencian Community, their public bodies, foundations and consortia dependent on them.
 - c. Public and private universities established in the Valencian Community.
 - d. The higher education centres for artistic education in the Valencian Community.
 - e. Entities registered on the last day of the tax period in the Census of entities promoting Valencian.

For these purposes, when the recipient is the Generalitat or one of its public cultural entities, the amount received in each financial year will be allocated, as a minimum credit, to the expenditure programme of the budgets of the immediately following financial year that have the objective of promoting the Valencian language.

- Furthermore, the application of the deduction is conditional on the delivery of the monetary amounts derived from the act or legal transaction **gives the right to its application being made by credit or debit card, bank transfer, personal check or deposit into accounts in credit institutions**

For donations or transfers of use or loans for other purposes of a cultural, scientific or non-professional sports nature.

Regulations: Art. 4.One.s) and Sixteenth Additional Provision of Law 13/1997, of December 23, regulating the autonomous section of the Personal Income Tax and other transferred taxes, of the Valencian Community

Amount of deduction

25% of the amounts in which donations or loans for use or loan are valued made to non-professional cultural, scientific or sports projects or activities declared or considered to be of social interest in which the requirements indicated in the following section are met.

However, if the taxpayer applies the deduction for donations made to entities included in the scope of Law 49/2002, provided for in article 68.3.a) of the Law of IRPFABBRThe first 250 euros of the donation value will be eligible for a tax deduction. **of 20 percent.**

Attention : the deduction percentage of **20 percent** will only be applicable to the first **150 euros** in the event of **deceased taxpayers** prior to June 1, 2025.

Requirements for applying the deduction

- That donations or loans for use or on loan are made to **non-professional cultural, scientific or sports projects or activities declared or considered to be of social interest** , other than those provided for donations relating to Valencian cultural heritage and those intended to promote the Valencian language.
- That donations or loans for use or loan be made **in favor of the beneficiary persons and entities of article 3 of Law 20/2018** , of July 25, of the Generalitat, of non-professional cultural, scientific and sports patronage in the Valencian Community.

In accordance with article 3 of Law 20/2018, of July 25, of the Generalitat, on non-professional cultural, scientific and sports patronage in the Valencian Community, the following persons and entities are considered beneficiaries:

- a. Non-profit entities, domiciled for tax purposes in the Valencian Community, whose corporate purpose is of a cultural, scientific or non-professional sports nature.

Non-profit entities are understood to be:

1. The foundations.
2. Associations declared of public utility.
3. Sports federations and associations in the territory of the Valencian Community.
4. The federations and associations of non-profit entities referred to in the previous sections.

- b. The Generalitat, its public bodies and the instrumental public sector of the Generalitat.

- c. Local entities of the Valencian Community, their public bodies, foundations and consortia that depend on them.

- d. The public and private universities of the Valencian Community, their foundations and the colleges attached to them.
 - e. Institutes and research centres of the Valencian Community or those based therein.
 - f. The higher education centres for artistic education in the Valencian Community.
 - g. Cultural companies that have their tax domicile in the Valencian Community and whose corporate purpose is any of the following:
 - 1. Cinematography, audiovisual arts and multimedia arts.
 - 2. The performing arts, music, dance, theatre and circus.
 - 3. The plastic arts or fine arts, photography or design.
 - 4. Books and reading, as well as literary, phonographic and cinematographic editions in any format or medium.
 - 5. The research, documentation, conservation, restoration, recovery, dissemination and promotion of the tangible and intangible cultural heritage of the Valencian Community.
 - 6. Folklore and popular traditions of the Valencian Community, especially popular music and traditional dances.
 - 7. Applied arts such as jewelry and handmade ceramics.
 - 8. Any other artistic or cultural activity.
 - h. Natural persons resident and with tax domicile in the Valencian Community who regularly carry out non-professional cultural, scientific and sporting activities. For the purposes of this law, natural persons who carry out non-professional cultural, scientific or sporting activities in relation to the types of patronage received from their spouse, stable partner, ascendants, descendants or collateral relatives up to the third degree, or those who form part, together with the aforementioned natural person, of an entity under an income attribution regime, will not be considered beneficiaries.
 - i. Museums and museum collections recognised by the Generalitat Valenciana, as well as archives in the Valencian Community.
- The beneficiaries of patronage will also be persons or entities that are objectively comparable to those provided for in the previous point and are based in other autonomous communities, member states of the European Union or associated states of the European Economic Area that carry out non-professional cultural, scientific or sporting projects or activities declared or considered to be of social interest that give the right to this deduction.

Basis of deductions

- The **basis for deductions for donations** made will be:

- a. **In monetary donations** , the amount.
- b. **In donations of assets or rights** , the book value they had at the time of transfer and, failing that, the value determined in accordance with the regulations of the Wealth Tax.
- c. **In the constitution of a real right of usufruct over real estate** , the annual amount resulting from applying, in each of the tax periods of duration of the usufruct, 4% of the cadastral value, determined proportionally to the number of days that corresponds to each tax period.
- d. **In the creation of a real right of usufruct over securities** , the annual amount of dividends or interest received by the usufructuary in each of the tax periods of duration of the usufruct.
- e. **In the constitution of a real right of usufruct over assets and rights** , the annual amount resulting from applying the legal interest of the money of each fiscal year to the value of the usufruct determined at the time of its constitution in accordance with the regulations of the Tax on Property Transfers and Documented Legal Acts.
- f. **In donations of assets of cultural interest, inventoried assets not declared of cultural interest, assets of local relevance or works of art of guaranteed quality**, the valuation carried out by the Valencian Cultural Heritage Assets Valuation Board. In the case of cultural assets that do not form part of the Valencian cultural heritage, the board will also assess the sufficiency of the quality of the work.
- **Maximum base:** The value determined in accordance with the provisions of the previous point will have as a maximum limit **the normal market value of the asset or right transferred at the time of its transfer** .
 - The **basis for deductions for loans for use or loan** will be the annual amount resulting from applying, in each of the tax periods of duration of the loan, **4 percent to the valuation of the asset** carried out by the Valencian Cultural Heritage Assets Valuation Board, **determined proportionally to the number of days corresponding to each tax period** .

In the case of **loans for use or loan of premises for the execution of projects or activities** , **4 percent of the cadastral value will be applied, proportionally to the number of days corresponding to each tax period.**

 - Furthermore, the application of the deduction is conditional on the delivery of the monetary amounts derived from the act or legal transaction that gives the right to its application **being made by credit or debit card, bank transfer, personal check or deposit into accounts in credit institutions** .

Documentary justification of certain regional deductions for donations or transfers of use or loan

1. Deductions for donations

Regulations: Art. 4.Three.a) Law 13/1997, of December 23, regulating the autonomous section of the Personal Income Tax and other transferred taxes of the Valencian Community

To be eligible for deductions:

- For donations with ecological purposes,
- For donations of goods that are part of the Valencian Cultural Heritage,
- For monetary donations for the conservation, repair and restoration of assets that are part of the Valencian Cultural Heritage,
- For donations intended for the promotion of the Valencian Language and
- For donations or transfers of use or loans for other cultural, scientific or non-professional sports purposes.

The effectiveness of the donation made, as well as its value, must be accredited by means of a **certification issued** by the recipient person or entity that **must contain, at least, the following details:**

- Name and surname or company name and tax identification number of both the donor and the recipient person or entity.
- Express mention that the recipient person or entity is included among the beneficiaries of cultural patronage under article 3 of Law 20/2018, of July 25, on non-professional cultural, scientific and sports patronage in the Valencian Community.
- Date and amount of the donation when it is monetary.
- Date and amount of the valuation of the donation in the case of non-monetary donations.
- Date, valuation amount and duration in the case of the creation of a real right of usufruct or a loan for use or loan for use.
- Purpose that the beneficiary person or entity will give to the donation received or to the object of the real right of usufruct or to the object received on loan for use or as a loan.
- In the case of non-monetary donations, the creation of a real right of usufruct or loan for use or loan for use, a public document or other document that certifies the delivery of the donated property, the creation of the right of usufruct or the loan for use or loan for use.
- In relation to donations of assets that form part of the Valencian Cultural Heritage, the identification number that corresponds to the donated asset in the General Inventory of Valencian Cultural Heritage must be indicated.

However, in the case of donations **whose beneficiary is the Generalitat, its public bodies, the foundations of the public sector and the consortia attached to it** a certificate from the department with jurisdiction in tax matters will be accepted, **instead of the certificate from the recipient entity.**

2. Deductions for loans for use or loans

Regulations: Art. 4.Three.b) Law 13/1997, of December 23, regulating the autonomous section of the Personal Income Tax and other transferred taxes of the Valencian Community.

To be eligible for deductions on the loan for use or loan of assets of cultural interest, of inventoried assets not declared of cultural interest, of assets of local relevance or of works of art of guaranteed quality, as well as premises for carrying out non-professional cultural, scientific or sports projects or activities declared or considered of social interest, it must be accredited by means of the **certification issued** by the person or entity borrowing the loan, **which must contain, at least, the following details:**

- Name and surname or company name and tax identification number of both the lender and the borrower.
- Express mention that the person or entity receiving the loan is included among the beneficiaries of cultural patronage contemplated in article 3 of Law 20/2018, of July 25, on non-professional cultural, scientific and sports patronage in the Valencian Community.
- Date on which the asset was delivered and duration of the loan for use or loan.
- Amount of the valuation of the loan for use or loan.
- Public document or other authentic document that certifies the establishment of the loan or loan.
- Purpose that the borrowing person or entity will give to the asset that is the object of the loan for use.

Joint requirement for certain regional deductions for donations or transfers of use or loan

Deductions :

- For monetary donations for the conservation, repair and restoration of assets that are part of the Valencian Cultural Heritage,
- For amounts allocated by their owners for the conservation, repair and restoration of assets that are part of the Valencian Cultural Heritage,
- For donations intended for the promotion of the Valencian Language and
- For donations or transfers of use or loans for other cultural, scientific or non-professional sports purposes.

Joint requirement

- **The basis for the above deductions** may not exceed **30 percent** of the **general taxable base and savings** of the taxpayer, the sum of boxes **[0500]** and **[0510]** of the declaration.
- In any case, the **revocation of the donation** will determine the obligation to pay the corresponding fees for the benefits enjoyed in the tax period in which said revocation occurs, plus any applicable late payment interest, in the manner established by the state regulations governing the IRPFABBR.

For taxpayers with two or more descendants

Regulations: Art. 4.One.t) Law 13/1997, of December 23, regulating the autonomous section of the Personal Income Tax and other transferred taxes, of the Valencian Community

Amount of deduction

He **10 percent of the total regional tax amount**, in individual or joint taxation, once the reductions to determine the regional net tax liability have been deducted, excluding this deduction, as referred to in the state regulations governing the IRPFABBR.

The aforementioned amount is determined by subtracting from the autonomous full quota, box **[0546]** of the declaration, the amounts entered in boxes **[0548]**, **[0551]**, **[0553]**, **[0555]**, **[0557]**, **[0559]** **[0561]** and **[0563]** , corresponding to the autonomous part of the deductions general state regulations, as well as the amount of regional deductions, box **[0564]** , excluding this deduction and box **[0566]** corresponding to the new deduction applicable to family units formed by tax residents in Member States of the European Union or the European Economic Area.

Requirements for applying the deduction

- That the descendants generate in favor of the taxpayer the right to the application of the corresponding minimum for descendants established by the state regulations governing the IRPFABBR.
- That the **sum of the following tax bases, general and savings** , boxes **[0435]** and **[0460]** of the declaration , **is not greater than 30,000 euros** :
 - a. Those of taxpayers who have the right, through the same descendants, to the application of the minimum for descendants.
 - b. Those of the descendants themselves that give the right to the aforementioned minimum.
 - c. Those of all members of the family unit who file taxes jointly with the taxpayer and who are not included in the two previous letters.

Due to the increase in the costs of external financing in the investment of the habitual residence

Regulations: Art. 4.One.u) Law 13/1997, of December 23, regulating the autonomous section of the Personal Income Tax and other transferred taxes of the Valencian Community

Subjective scope of deduction

This deduction may only be applied by taxpayers **with a loan established:**

- For the acquisition or rehabilitation of a home that constitutes or will constitute your habitual residence, or
- For the adaptation of the home that constitutes your habitual residence due to disability.

The concept of habitual residence is contained in the current state regulations governing the IRPFABBR.

Amount and requirements for applying the deduction

- **50% of the positive difference** between the amounts paid during the tax period and those paid during the previous year, provided that the state deduction for investment in primary residence has not been applied.
- The deduction will only be applicable to taxpayers whose sum of the **general taxable base and the savings taxable base**, boxes **[0500]** and **[0510]** of the declaration, respectively, **is not greater than:**
 - **30,000 euros** in individual declaration.
 - **47,000 euros** in joint declaration.

Special case: loans originated during 2023

In the event that the loan was established during the calendar year prior to the tax period, the interest paid during that year will be subtracted from the result of apportioning the amount of interest paid during the tax period by the quotient derived from dividing by 360 the number of days elapsed from the day following the date of the loan grant and the last day of the year of grant, without this calculation being able to result in an amount greater than that actually paid in this year.

Deduction limits based on taxable base

- maximum annual amount of the deduction will be **100 euros**.
- The maximum deduction limit (100 euros) will only be applicable to taxpayers whose **sum of the general taxable base and the savings taxable base is less than 27,000 euros, in individual taxation, or 44,000 euros, in joint taxation**.
- When the **sum of the general taxable base and the savings taxable base of the taxpayer is between 27,000 and 30,000 euros**, in individual taxation, or **between 44,000 and 47,000 euros**, in joint taxation, **the deduction limits** will be as follows:
 - a. **In individual taxation**, is the result of multiplying the deduction limit (100 euros) by a percentage obtained by applying the following formula:

$100 \times (1 - \text{the coefficient resulting from dividing by 3,000 the difference between the sum of the taxpayer's general and savings taxable base and 27,000})$

- b. **In joint taxation**, the result of multiplying the deduction limit (100 euros) by a percentage obtained by applying the following formula:

$100 \times (1 - \text{the coefficient resulting from dividing by 3,000 the difference between the sum of the taxpayer's general and savings taxable base and 44,000})$

For amounts intended for the acquisition of school supplies

Regulations: Art. 4.One.v), Four and Five and Sixteenth Additional Provision Law 13/1997, of December 23, regulating the autonomous section of the Personal Income Tax and other transferred taxes, of the Valencian Community

Attention : as a result of the modifications introduced in the wording of article 4.One.v) by article 22 of Law 5/2025, of May 30, on fiscal, administrative and financial management measures and organization of the Generalitat (DOGV, 31-05-2025; BOE, 14-06-2025), it is necessary to distinguish the following 2 application scenarios:

A) For taxpayers who died before June 1, 2025

Amount of deduction

110 euros for each son or daughter or minor in permanent foster care that, on the date of accrual of the tax (normally, on December 31), is enrolled in a public or private subsidized school in the Valencian Community in Primary Education, Compulsory Secondary Education or in special education units.

Precision:

Until August 17, 2015, Article 173 bis of the Civil Code regulated the following types of family foster care: simple, permanent and pre-adoptive.

Law 26/2015, of July 28, which modifies the system of protection for children and adolescents (BOE of July 29) modified, with effect from August 18, 2015, article 173 bis of the Civil Code, regulating from then on the following modalities of family foster care: urgent, temporary and permanent.

Requirements and other conditions for the application of the deduction

- That the children or foster children give rise to the right to the application of the corresponding minimum allowance for descendants established by the state regulations governing the IRPFABBR.
- That the taxpayer is **and registered as a job seeker in a public employment service**. When the parents or foster parents live together, this circumstance can be fulfilled by the other parent or foster parent.
- That the **sum of the general taxable base and the savings taxable base** , boxes **[0500]** and **[0510]** of the declaration, **does not exceed** the following amounts:
 - **30,000 euros** in individual declaration.
 - **47,000 euros** in joint declaration.
- **When two reporting taxpayers have the right to apply this deduction, its amount will be prorated between them in equal parts .**
- The amount of this deduction **will be prorated by the number of days** of the tax period in which the requirement is met that the taxpayer is **unemployed and registered as a job seeker with a public employment service**. For these purposes, when parents or foster parents, who live together, meet this requirement, the sum of the days of both will be taken into account, with the limit of the tax period.
- The application of the deduction is conditional on the delivery of the monetary amounts derived from the act or legal transaction that gives the right to its application **being made by credit or debit card, bank transfer, personal check or deposit into accounts in credit institutions .**

Deduction limits based on taxable base

- The **full amount of the deduction** (110 euros for each child or fostered minor) will only be applicable to taxpayers whose **sum of the general taxable base and the savings taxable base is less than 27,000 euros**, in individual taxation, **or less than 44,000 euros**, in joint taxation.

- When **the sum of the general taxable base and the savings taxable base of the taxpayer is between 27,000 and 30,000 euros** , in individual taxation, or **between 44,000 and 47,000 euros**, in joint taxation, the **deduction amounts** will be as follows:
 - a. **In individual taxation**, the result of multiplying the amount of the deduction (110 euros for each child or foster child) by a percentage obtained by applying the following formula:

$$100 \times (1 - \text{the coefficient resulting from dividing by 3,000 the difference between the sum of the taxpayer's general and savings taxable base and 27,000})$$

- b. **In joint taxation** , the result of multiplying the amount of the deduction (110 euros for each child or foster child) by a percentage obtained from the application of the following formula:

$$100 \times (1 - \text{the coefficient resulting from dividing by 3,000 the difference between the sum of the taxpayer's general and savings taxable base and 44,000})$$

B) For the rest of the taxpayers

Amount of deduction

110 euros for each **son** either **daughter** or person **reception** either **with delegation of guardianship for adoption purposes** that, on the date of accrual of the tax (normally, on December 31), is enrolled in a public or private subsidized school in the Valencian Community in Primary Education, Compulsory Secondary Education or in special education units.

Precision:

Until August 17, 2015, Article 173 bis of the Civil Code regulated the following types of family foster care: simple, permanent and pre-adoptive.

Law 26/2015, of July 28, which modifies the system of protection for children and adolescents (BOE of July 29) modified, with effect from August 18, 2015, article 173 bis of the Civil Code, regulating from then on the following modalities of family foster care: urgent, temporary and permanent.

With regard to pre-adoptive foster care, provided for in Article 173 bis of the Civil Code until the aforementioned regulatory amendment, the second and sixth additional provisions of Law 26/2015 establish that all references in laws and other provisions made to pre-adoptive foster care should be understood as referring to the delegation of guardianship for pre-adoptive cohabitation provided for in Article 176 bis of the Civil Code, while references made to simple foster care should be understood as referring to temporary foster care provided for in Article 173 bis of the Civil Code.

Requirements and other conditions for the application of the deduction

- That the persons who give rise to the application of the deduction also give rise to the application of the corresponding minimum for descendants established by the state regulations governing the IRPFABBR.
- That the taxpayer is **and registered as a job seeker in a public employment service**. When the parents or foster parents or guardians live together, this circumstance can be fulfilled by their partner.
- That the **sum of the general taxable base and the savings taxable base**, boxes **[0500]** and **[0510]** of the declaration, **does not exceed** the following amounts:
 - **30,000 euros** in individual declaration.
 - **47,000 euros** in joint declaration.
- The application of the deduction is conditional on the delivery of the monetary amounts derived from the act or legal transaction that gives the right to its application **being made by credit or debit card, bank transfer, personal check or deposit into accounts in credit institutions**.

Quantification and proration of the deduction

- **In the event of birth or adoption** the amount of the deduction **It will be prorated by the number of days** of the tax period in which the requirement is met that the taxpayer (or the other parent when both parents live together) is/are **unemployed and registered as a job seeker with a public employment service**.
- **In the case of foster care or delegation of guardianship for adoption purposes** the amount of the deduction **It will be prorated by the number of days** of the tax period in which it is found **current** he **foster care/delegation of guardianship** for adoption purposes and the taxpayer is **unemployed and registered as a job seeker with a public employment service**.

In the case of cohabitation between 2 foster parents or guardians, the amount of the deduction **It will be prorated over the sum of days**. of the tax period **where the taxpayer and the other foster parent/guardian individually meet both requirements** indicated in the previous paragraph, with the **limit** of the tax period.

- **When two reporting taxpayers have the right** to apply this deduction, **its amount will be prorated between them in equal parts**.

Deduction limits based on taxable base

- He **full amount of the deduction** (110 euros for each child or foster child or minor under guardianship) will only be applicable to taxpayers whose **the sum of the general taxable base and the savings taxable base is less than 27,000 euros**, in individual taxation, or **less than 44,000 euros**, in joint taxation.

- When the sum of the general taxable base and the savings taxable base of the taxpayer is between 27,000 and 30,000 euros , in individual taxation, or between 44,000 and 47,000 euros, in joint taxation, the **deduction amounts** will be as follows:
 - a. In **individual taxation**, the result of multiplying the amount of the deduction (110 euros for each child or foster child) by a percentage obtained by applying the following formula:

$100 \times (1 - \text{the coefficient resulting from dividing by 3,000 the difference between the sum of the taxpayer's general and savings taxable base and 27,000})$

- b. In **joint taxation** , the result of multiplying the amount of the deduction (110 euros for each child or foster child) by a percentage obtained from the application of the following formula:

$100 \times (1 - \text{the coefficient resulting from dividing by 3,000 the difference between the sum of the taxpayer's general and savings taxable base and 44,000})$

For works of conservation or improvement of quality, sustainability and accessibility in the habitual residence, carried out in the period

Regulations: Art. 4.One.w), Four and Five and Sixteenth Additional Provision of Law 13/1997, of December 23, regulating the autonomous section of the Personal Income Tax and other transferred taxes of the Valencian Community

Amount of deduction

- **20 percent of the amounts paid** in the tax period for the works carried out.
- **50% of the amounts paid** in the tax period for works carried out aimed at improving accessibility for people with a degree of **disability equal to or greater than 33%**.

People with a degree of disability equal to or greater than 33 percent can be both the taxpayer themselves and other people who live with them in the same property.

Requirements for applying the deduction

Note: This deduction may coexist and be compatible with that regulated in the Thirteenth Additional Provision for conservation or improvement works carried out in 2014 and 2015, applying one or the other depending on the year in which the works were carried out: This deduction is for works carried out in 2017 and subsequent years and the second for those carried out in 2014 or 2015.

- The **20 per 100** deduction applies to works carried out from **1 January 2017**.
- The **50% deduction** applies to works aimed at improving accessibility for people with disabilities that were carried out from **January 1, 2022**.
- The works **must be carried out in the habitual residence** of which the taxpayers are the owners or holders of a real right of use and enjoyment, or in the building in which it is located.
- The following actions may be eligible for deduction **those actions that, having as their objective the conservation or improvement of the quality, sustainability and accessibility in the habitual residence**, in the terms provided for by the state plans for the promotion of housing rental, building rehabilitation and urban regeneration and renewal that are in force on the accrual date, **have the status of eligible for subsidy** by any of such plans - indicated below -, provided that they comply with the provisions of Annex I of the Order of December 7, 2009, of the Ministry of Environment, Water, Urban Planning and Housing, which approves the design and quality conditions in development of Decree 151/2009 of October 2, of the Consell.

Currently these plans are: the Recovery, Transformation and Resilience Plan and the State Plan for access to housing 2022-2025.

Below is a list of the requirements for programmes relating to building rehabilitation, energy efficiency and accessibility, for which this management centre has jurisdiction.

1. Recovery, Transformation and Resilience Plan

The regulation is included in Royal Decree 853/2021, of October 5, which regulates the assistance programs for residential rehabilitation and social housing of the Recovery, Transformation and Resilience Plan.

The aid programs regulated by this Royal Decree are listed in its Article 2 and are the following:

- Program to support rehabilitation actions at neighborhood level.
- Support program for rehabilitation offices.
- Program to support rehabilitation actions at building level.
- Program to support actions to improve energy efficiency in homes.
- Program to assist in the preparation of the existing building book for rehabilitation and the drafting of rehabilitation projects.
- Program to support the construction of social rental housing in energy-efficient buildings.

2. State Plan for Access to Housing 2022-2025

The regulation of this plan is included in Royal Decree 42/2022, of January 18, which regulates the Youth Rental Bonus and the State Plan for access to housing 2022-2025.

The aid programs are listed in article 18 of this regulation, and are the following:

- Program for subsidizing agreed loans.
- Housing rental assistance program.
- Assistance programme for victims of gender violence, people subject to eviction from their habitual residence, homeless people and other particularly vulnerable people.
- Assistance program for tenants in situations of sudden vulnerability.
- Program to help young people and contribute to the demographic challenge.
- Program to increase the public housing stock.
- Housing promotion program for elderly people or people with disabilities.
- Program to promote temporary accommodation, cohousing models, intergenerational housing and similar modalities.
- Program to make housing available from SAREB and public entities for rent as affordable or social housing.
- Program to promote the provision of housing to autonomous communities and local governments for rent as affordable or social housing.
- Program to improve accessibility in homes.
- Program to help eradicate degraded areas, shanty towns and substandard housing.
- Rental income protection insurance payment assistance program.

3. Regional regulations on housing rehabilitation, design and quality.

In article 113 of Royal Decree 42/2022, of January 18, which regulates the Youth Rental Bonus and the State Plan for access to housing 2022-2025, the following actions are considered eligible for subsidy under the Program to improve accessibility in housing, in particular:

- a) The installation of lifts, stair lifts, ramps, automatic door opening systems incorporating motorised mechanisms or other accessibility devices, as well as any accessibility measure that facilitates the autonomy and independent living of people with reduced mobility, both in buildings and in single-family homes, including devices adapted to the needs of people with sensory or intellectual disabilities, as well as their adaptation, once installed, to the corresponding sectoral regulations. This includes the integration through a single identification mechanism (smartphone, cameras, screens or other technological devices equivalent in terms of functionality) of the opening and access control systems and other systems that require personal control and the adaptation, where they exist, to a height not exceeding 1.40 m of the devices already installed.
- b) The installation or provision of support products such as cranes or similar devices, as well as technological guidance systems that enable location, access and use by people with disabilities to common elements of the building where appropriate, such as gardens, sports areas, swimming pools and similar areas.
- c) The installation of information, communication or warning elements such as light and visual signals, vibrotactile signals or sound signals that allow orientation in the use of stairs, elevators and the interior of homes. In particular, the installation of elements that improve accessibility and safety in the use of elevators, such as two-way communication in the cabin.

- d) The installation of hearing aids for accessibility in the environment, such as magnetic loops.
- e) The installation of electronic elements or devices for communication between the dwellings and the exterior, such as video intercoms that provide visual and auditory information and similar.
- f) The installation of alarm devices in the elevator that guarantee a visual, auditory and two-way communication system with the outside in case of emergency or entrapment. As well as the installation of a magnetic loop in said devices.
- g) The installation of home automation and other technological advances to promote the personal autonomy of elderly or disabled people.
- h) Any intervention that facilitates universal accessibility in the spaces inside homes (single-family homes, grouped in a row or in buildings of collective residential typology) or in the buildings of collective residential typology that are the object of this program, as well as in the evacuation routes of the same. The project includes works aimed at expanding circulation spaces within the home that comply with the conditions of the Technical Building Code regarding accessible housing, as well as improving accessibility conditions in bathrooms and kitchens, as well as the necessary modifications and adaptations appropriate to the specific needs of people with disabilities who live in the homes. Also included are the necessary and complementary works on elements directly related to the action to improve universal accessibility and whose poor state of conservation advises intervention.
- i) Any intervention that improves compliance with the parameters established in the Basic Document of the Technical Building Code DB-SUA, Safety of use and accessibility. In particular, the installation of elements that improve accessibility and safety of use in elevators, such as improving cabin leveling.

In line with the previous budget, for the accreditation of the execution of the works, the fourteenth base of Order 6/2022, of June 29, of the Second Vice Presidency and Ministry of Housing and Bioclimatic Architecture, which approves the regulatory bases for the granting of subsidies for improving accessibility to homes of the State Plan for access to housing 2022-2025, which includes the documentation to be provided in the application for accessibility aid, can be taken as a reference.

Note: *The deduction may be applied in the year in which the works are carried out, provided that, with the stipulated requirements, the works are carried out from 1 January 2017.*

- The deduction may only be applied by taxpayers whose **sum of the general taxable base and the savings taxable base**, boxes **[0500]** and **[0510]** of the declaration, **does not exceed** the following amounts:
 - **30,000 euros** in individual declaration.
 - **47,000 euros** in joint declaration.
- **The following will not be entitled to make this deduction:**
 - a. Works carried out in parking spaces, gardens, parks, swimming pools and sports facilities and other similar elements, except if they are works aimed at improving accessibility for people with a degree of disability equal to or greater than 33%.
 - b. Investments for the use of renewable energy sources in the habitual residence to which the deduction provided for in letter o) of section one of article four of Law 13/1997 applies.

Therefore, when the investment meets the requirements to be able to apply the deduction for investments for the use of renewable energy sources in the habitual residence and the deduction for works to conserve or improve the quality, sustainability and accessibility of the habitual residence, the taxpayer is excluded from the application of this deduction.

c. The part of the investment financed with public subsidies.

d. For the application of this deduction, the identification, by means of their tax identification number, of the persons or entities that materially carry out the works will be a requirement.

- The application of the deduction is conditional on the delivery of the monetary amounts derived from the act or legal transaction **gives the right to its application being made by credit or debit card, bank transfer, personal check or deposit into accounts in credit**.

Deduction base

The basis for this deduction will consist of the **amounts paid, by credit or debit card, bank transfer, personal check or deposit into accounts in credit institutions** or , to the persons or entities that carry out such works.

In no case will the amounts paid through **legal tender money deliveries give the right to make these deductions**.

Maximum annual deduction base

- **The maximum annual base** of this deduction will be **5,500 euros**.
- When there are **taxpayers declaring** right to apply the deduction for the same property, **maximum annual deduction base will be weighted for each of them based on their percentage of ownership in the property**

The amount of the aforementioned limit on the accumulated deduction base (5,500 euros) will be weighted proportionally for each of the holders, without it being understood that it is applied to each of them independently.

Note: For the application of this deduction, it will be a requirement to identify, through their NIF , the persons or entities that materially carry out the works.

Deduction limits based on taxable base

- The **full amount of the deduction** will only be applicable to taxpayers whose **sum of the general taxable base and the savings taxable base is less than 27,000 euros**, in individual taxation, **or less than 44,000 euros**, in joint taxation .

- When the sum of the general taxable base and the savings taxable base of the taxpayer is between 27,000 and 30,000 euros , in individual taxation, or between 44,000 and 47,000 euros, in joint taxation, the deduction amounts will be as follows:

- a. In individual taxation, the result of multiplying the deduction amount or limit by a percentage obtained by applying the following formula:

$100 \times (1 - \text{the coefficient resulting from dividing by 3,000 the difference between the sum of the taxpayer's general and savings taxable base and 27,000})$

- b. In joint taxation , the result of multiplying the deduction amount or limit by a percentage obtained by applying the following formula:

$100 \times (1 - \text{the coefficient resulting from dividing by 3,000 the difference between the sum of the taxpayer's general and savings taxable base and 44,000})$

For conservation or improvement works on the quality, sustainability and accessibility of habitual residences carried out in 2014 and 2015.

Regulations: Thirteenth Additional Provision Law 13/1997, of December 23, regulating the autonomous section of the Personal Income Tax and other transferred taxes, of the Valencian Community

Note: This deduction may coexist and be compatible with that regulated in letter w) of section one of article four of Law 13/1997 for conservation or improvement works carried out in the period, applying one or the other depending on the year in which the works were carried out: This deduction is for works carried out in 2014 or 2015 and the second for those carried out in 2017 and subsequent years.

Amount of deduction

- **10 percent** of the amounts paid in the tax period for works carried out in **2014** .
- **25 percent** of the amounts paid in the tax period for works carried out in **2015** .

Requirements for applying the deduction

- The works must have been carried out **from January 1, 2014 to December 31, 2015** .

- The works **must be carried out in the habitual residence** of which the taxpayers are the owners or holders of a real right of use and enjoyment, or in the building in which it is located.
- The works **must be aimed at its conservation, or the improvement of quality, sustainability and accessibility**, in the terms provided for by the State Plan for the promotion of housing rental, building rehabilitation, and urban regeneration and renewal, 2013-2015, approved by Royal Decree 233/2013, of April 5, or in those provided for in the regional regulations on rehabilitation, design and quality in housing.

Note: *The deduction may be applied in the year in which the works are , provided that, with the requirements provided for, the works were carried out from January 1, 2014 to December 31, 2015.*

- The deduction may only be applied by taxpayers whose **sum of the general taxable base and the savings taxable base** , boxes **[0500]** and **[0510]** of the declaration, **does not exceed** the following amounts:
 - **25,000 euros** in individual declaration.
 - **40,000 euros** in joint declaration.
- **The following will not be entitled to make this deduction:**
 - a. Works carried out in parking spaces, gardens, parks, swimming pools and sports facilities and other similar elements.
 - b. Investments for the use of renewable energy sources in the habitual residence to which the deduction provided for in letter o) of section one of article four of Law 13/1997 applies.

Therefore, when the investment meets the requirements to be able to apply the deduction for investments for the use of renewable energy sources in the habitual residence and the deduction for works to conserve or improve the quality, sustainability and accessibility of the habitual residence, the taxpayer is excluded from the application of this deduction.
 - c. The part of the investment financed with public subsidies.

Deduction base

- The **basis of this deduction** will consist of the amounts paid, by **credit or debit card, bank transfer, personal check or deposit into accounts in credit institutions**, to the persons or entities that carry out such works.

In no case will amounts paid through legal tender money give the right to make this deduction.

The taxpayer may prove that the works have been carried out within the required period and that the amount has actually been paid, by any legally valid means.

- **The maximum annual base for this deduction will be:**

In individual taxation

- a. When the sum of the general taxable base and savings is less than 23,000 euros annually:** 4,500 euros per year.
- b. When the sum of the general and savings taxable base is between 23,000 and 25,000 euros per year :** the result of applying the percentage obtained from the application of the following formula to 4,500 euros per year:

$100 \times (1 - \text{the coefficient resulting from dividing by 2,000 the difference between the sum of the taxpayer's general and savings taxable base and 23,000})$

In joint taxation

- a. When the sum of the general taxable base and savings is less than 37,000 euros per year:** 4,500 euros per year.
- b. When the sum of the general and savings taxable base is between 37,000 euros and 40,000 euros :** the result of applying the percentage obtained from the application of the following formula to 4,500 euros per year:

$100 \times (1 - \text{the coefficient resulting from dividing by 3,000 the difference between the sum of the taxpayer's general taxable base and savings and 37,000})$

Maximum base per dwelling

- The **accumulated base of the deduction** corresponding to the tax periods in which it is applicable **may not exceed 5,000 euros per dwelling** .
- When there are **taxpayers declaring** right to apply the deduction for the same property, the maximum annual deduction base and the accumulated deduction **will be weighted for each of them based on their percentage of** in the property.

The amount of the aforementioned limit of the accumulated deduction base (5,000 euros) will be weighted proportionally for each of the holders, without it being understood that it is applied to each of them independently.

Note: For the application of this deduction, it will be a requirement to identify, through their NIF , the persons or entities that materially carry out the works.

For amounts destined for cultural fertilizers

Regulations: Art. 4.One.x) and Sixteenth Additional Provision of Law 13/1997, of December 23, regulating the autonomous section of the Personal Income Tax and other transferred taxes of the Valencian Community

Amount of deduction

21% of the amounts paid for the acquisition of cultural passes from companies or institutions adhering to the specific agreement signed with Culturarts Generalitat on the Valencian Cultural Pass.

Requirements for applying the deduction

- The deduction can only be applied by taxpayers **with incomes below 50,000 euros**.

For these purposes, **income** of the taxpayer who acquires the cultural passes will be understood as the **sum of the general taxable base and the savings taxable base**, boxes **[0500]** and **[0510]** of the declaration.

- **The maximum deduction base** will be **165 euros** per tax period.
- Furthermore, the application of the deduction is conditional on the delivery of the monetary amounts derived from the act or legal transaction that gives the right to its application **being made by credit or debit card, bank transfer, personal check or deposit into accounts in credit institutions**.

For the acquisition of new vehicles belonging to the categories included in Order 5/2020, of June 8

Regulations: Art. 4.One.and), Four and Five and Sixteenth Additional Provision of Law 13/1997, of December 23, regulating the autonomous section of the Personal Income Tax and other transferred taxes of the Valencian Community

Amount of deduction

10% of the amounts allocated by the taxpayer during the tax period to the acquisition of new vehicles belonging to the categories included in Order 5/2020, of June 8, of the Ministry of Territorial Policy, Public Works and Mobility, by which the regulatory bases for the granting of subsidies for the acquisition or electrification of urban bicycles and personal electric mobility vehicles are approved

Requirements for applying the deduction

- These must be new **vehicles belonging to one of the following categories** included in Order 5/2020, of June 8, of the Ministry of Territorial Policy, Public Works and Mobility, which approves the regulatory bases for the granting of subsidies for the acquisition or electrification of urban bicycles and personal electric mobility vehicles:

1. Conventional bicycles – not electrified. The bicycles eligible for aid must be of an urban nature.
 2. Electric bikes.
 3. Urban bicycle electrification kits.
 4. Personal Mobility Vehicles (PMV).
- The deduction may only be applied by taxpayers whose **sum of the general taxable base and the savings taxable base** , boxes **[0500]** and **[0510]** of the declaration, **does not exceed** the following amounts:
 - **30,000 euros** in individual declaration.
 - **47,000 euros** in joint declaration.

Deduction base

- The deduction base is the amounts used to purchase the vehicle.
- The application of the deduction is conditional on the **delivery of the monetary amounts** derived from the act or legal transaction that gives the right to its application **being made by credit or debit card, bank transfer, personal check or deposit into accounts in credit institutions** .
- For tax period **each taxpayer may deduct the amounts used for the acquisition of a single vehicle** .
- Only taxpayers who appear on the purchase invoice of vehicle ##

Maximum deduction base

1. The **maximum deduction base** will be constituted by the maximum amount eligible for subsidy for each type of vehicle, in accordance with the aforementioned Order 5/2020, of June 8, increased by 10 percent, from which the part of the acquisition financed with subsidies or public aid will be excluded.

For the purposes of determining the maximum deductible amount, the amount of public aid and subsidies must be deducted from the total amount paid by the taxpayer and the result of this operation may not exceed the maximum subsidizable amount for each type of vehicle, in accordance with the aforementioned Order 5/2020, of June 8.

According to the aforementioned Order, the typology, requirements and maximum deduction bases will be those indicated in the following table:

Typology	Requirements	Maximum deduction base
Conventional bicycles	With urban character	€550 or €750 for family bicycles with a load element for transporting children.

Electric bikes	1. Urban bicycle, with pedal assistance, and standard equipment. 2. Electric motor power less than or equal to 250 W. 3. Approximate autonomy 50 km. 4. Lithium-ion battery, 36 V and minimum capacity of 9 Ah 5. The power supply should be cut off when the bike reaches 25 km/h, or when the person stops pedaling. 6. Compliance with standard UNE - EN 15194:2018. Electrically Assisted Cycles. Bicycles EPAC .	1.540€
Urban bicycle electrification kits	They will comply with the limitations indicated for electric bicycles.	660€
Personal Mobility Vehicles (PMV)	1. Maximum speed 25 km/hour 2. Minimum autonomy 30 km. 3. Lithium-ion battery, minimum capacity of 7.8 Ah	495€

Attention : Please note that the deduction will be applicable to vehicles listed in Order 5/2020, of June 8, even if they would not have been entitled to obtain aid for exceeding their purchase price of the maximum subsidizable amounts provided for in the aforementioned order, although these amounts serve as a reference for the maximum base limit of the deduction.

2. In the event that there is more than one taxpayer entitled to apply the deduction on the same vehicle, **the maximum base of the deduction should be prorated among them .**
3. The **maximum deduction base to be applied in the joint declaration will be identical to that in individual taxation** , without having to increase or multiply it based on the number of members of the family unit. **This maximum base is per taxpayer .**

Examples

- a. Married couple formed by Mr. MT and Mrs. RV, in which during the fiscal year each spouse purchased an electric bicycle for an amount of 1,600 euros.

According to Order 5/2020, of June 8, the price of electric bicycles may not exceed €1,400, VAT included, increased by 10%, that is, €1,540 (maximum deductible amount).

Therefore, in the joint declaration the amount of the applicable deduction will be 10% of the maximum deductible amounts. This is 10% of $(1,540 + 1,540) = 308$ euros

Note: The only restriction established is that in the same tax period each taxpayer may only deduct the amounts used to purchase a single vehicle. Here there are two taxpayers and each one purchases two electric bicycles, for which 10% of the maximum deductible amount (1,540 euros) corresponds to each of the bicycles purchased.

- b. The same marriage as in the previous example: If Mr. MT purchases an electric bicycle for 1,600 euros and Mrs. RV purchases a conventional bicycle for 700 euros. Mr. MT receives public aid for the acquisition of the electric bicycle for an amount of 200 euros.

In accordance with Order 5/2020, of June 8, the price of electric bicycles may not exceed 1,400 euros, VAT included, and that of conventional bicycles (non-electric bicycles may not exceed 500 euros, VAT included, or 700 euros in the case of family bicycles with a loading element for child transportation.

The maximum base will be this maximum amount increased by 10%. Therefore:

Electric bikes: $(1,400 + 10\% \text{ s/}1,400) = 1,540$

Conventional bicycles: $(500 + 10\% \text{ s/}500 = 550$

Therefore, in the joint declaration the amount of the applicable deduction will be 10% of the maximum bases.

That is, 10% of $(1,540 - 200 \text{ aid}) = 134$ euros.

$10\% \text{ s/}550 = 55$ euros.

Total amount of deduction: $134 + 55 = 189$.

- c. The same marriage as in the previous examples: If Mr. MT purchases an electric bicycle for an amount of 1,200 euros and Mrs. RV purchases a conventional bicycle for an amount of 350 euros.

Since the amounts paid for the purchase of the bicycles are lower than the maximum eligible price set by Order 5/2020, dated June 8 (1,400 euros for electric bicycles and 500 euros for conventional bicycles) increased by 10% (that is, 1,540 euros for electric bicycles and 550 euros for conventional bicycles), the amounts paid will be taken.

Therefore, a deduction of 10% of the amounts paid for the purchase of each bicycle may be recorded in the joint declaration. That is, 10% of $(1,200 + 350) = 155$ euros

Deduction limit according to taxable base

- The maximum amount of the deduction resulting from the provisions of the previous sections will only be applicable to taxpayers whose **sum of the general taxable base and the savings taxable base is less than 27,000 euros**, in individual taxation, **or less than 44,000 euros**, in joint taxation.
- When **the sum of the general taxable base and the savings taxable base of the taxpayer is between 27,000 and 30,000 euros**, in individual taxation, or **between 44,000 and 47,000 euros**, in joint taxation, the **amounts and limits of the deduction** will be the following:

- a. **In individual taxation**, the result of multiplying the maximum amount or limit of the deduction by a percentage obtained by applying the following formula:

$$100 \times (1 - \text{the coefficient resulting from dividing by 3,000 the difference between the sum of the taxpayer's general and savings taxable base and 27,000})$$

- b. **In joint taxation**, the result of multiplying the maximum amount or limit of the deduction by a percentage obtained by applying the following formula:

$$100 \times (1 - \text{the coefficient resulting from dividing by 3,000 the difference between the sum of the taxpayer's general and savings taxable base and 44,000})$$

By investment in the acquisition of shares or social participations in new or recently created entities

Regulations: Art. 4.One.z), Sixth and Sixteenth Additional Provision Law 13/1997, of December 23, regulating the autonomous section of the Personal Income Tax and other transferred taxes, of the Valencian Community

A. In general

Amount and limit of the deduction

- **30 percent** of the amounts invested during the year in the subscription and payment of shares or corporate interests as a result of agreements to establish or increase the capital of public limited companies, limited liability companies and employee-owned companies or of voluntary or obligatory contributions made by partners to cooperative societies.
- **Limit**. The amount of the deduction may not exceed **6,600 euros**, both in individual taxation and in joint taxation.

Note: The limits of 6,600 euros (in general) and 15,000 or 9,900 euros (for the additional increase in the deduction for certain circumstances examined in section 2) are **independent** among themselves when they fall upon **different investments**.

Requirements and other conditions for the application of the deduction

- **must not be shares or interests in an entity through which the same activity is carried out** was previously carried out through another ownership.

- The entity in which the investment is to be made must meet the following requirements:
 1. To have the **registered office and tax domicile in the Valencian Community** and maintain it during the **three years following the establishment or expansion**.
 2. Exercise **an economic activity during the three years following the establishment or expansion**.

For this purpose, the main activity must not be the management of movable or immovable assets, in accordance with the provisions of article 4.8.º Two.a) of Law 19/1991, of June 6, on the Wealth Tax.

3. **To have, at a minimum, one person employed under a full-time work contract**, registered in the general Social Security scheme during the **three years later** to the constitution or expansion.
4. If the investment had been made through a capital increase or new contributions, **The company must have been incorporated:**
 - **In general** : in the **five years prior to the date of this extension**.
 - In the case of emerging companies in biotechnology, energy, industrial and other strategic sectors or those that have developed their own technology, designed entirely in Spain, as referred to in section 1 of article 3 of Law 28/2022, of December 21, on the promotion of the ecosystem of emerging companies, **in the seven years following said constitution**.

Attention : *In the case of taxpayers who died before December 30, 2025, the company must have been incorporated, in any case, in the **three previous years** as of the date of the capital increase.*

Provided, in addition, **during the twenty-four months following the start date** of the corporate income tax period in which the investment was made, **their average staff increases by at least one person** with respect to the average staff existing in the previous twelve months and that this increase would be maintained for an additional period of another twenty-four months.

To calculate the company's total average workforce and its increase, the number of people employed will be taken into account, in accordance with the terms established by labour legislation, taking into account the contracted working hours in relation to the full working day.

The requirements contained in numbers 3 and 4 **will not be required** for labor societies or for worker cooperative societies.

- The operations in which the deduction is applicable must **formalized in a public deed, in which the identity of the investors and the amount of the respective investment must** specified.

However, in the case of cooperative societies and except in the cases of constitution, it will not be necessary to formalize in a public deed, the subscription and disbursement of the mandatory or voluntary contributions to the share capital made by the members must be justified by a certificate signed by the person holding the secretary of the cooperative, with the approval of the president of the same and with the signatures notarized.

Legitimation will not be necessary if the certification is digitally signed using a qualified trust service as provided for in Regulation (EU) 910/2014 of the European Parliament and of the Council of 23 July 2014 on electronic identification and trust services for electronic transactions in the internal market.

Attention : *Legitimation will be necessary, in any case, in the event of taxpayers who died before December 30, 2025.*

When the same member has made several subscriptions or payments during the year, it will be sufficient to issue a single certificate, which includes all the subscription and payment dates.

- The acquired shares must remain in the taxpayer's assets for **minimum period of years** following the incorporation or expansion.
- Furthermore, the application of the deduction is conditional on the **delivery of the monetary amounts** derived from the act or legal transaction that gives the right to its application **being made by credit or debit card, bank transfer, personal check or deposit into accounts in credit institutions** .

B. Additional increase in the deduction for certain circumstances

- The deduction **may be increased by an additional 15%** , when, in addition to meeting the above requirements, the entities receiving funds meet any of the following conditions:
 - a. They must prove to be innovative small and medium-sized companies for the purposes of **Royal Decree 475/2014, of June 13** , on bonuses in Social Security contributions for research staff, or be owned by universities or research organizations.
 - b. Have your tax domicile in **some municipality at risk of depopulation** .

Municipalities at risk of depopulation

For a municipality to be considered at risk of depopulation **must be a beneficiary of the Municipal Cooperation Fund for the fight against depopulation of municipalities of the Valencian Community** in the budget year in which the tax accrues, or in the previous one, by complying with the requirements established in Law 5/2023, of April 13, comprehensive measures against depopulation and for territorial equity in the Valencian Community.

Municipalities benefiting from the Municipal Cooperation Fund for the fight against depopulation in municipalities in the Valencian Community

The municipalities that benefit from the municipal cooperation fund are indicated in the annex to the resolutions that the Presidency of the Generalitat agrees annually by which the specific line of the Municipal Cooperation Fund for the Fight against Depopulation of the Municipalities of the Valencian Community is assigned.

For the campaign of IRPFABBR For the year 2025, taxpayers residing in the municipalities listed in any of the links indicated at the end of this section may be eligible for the deduction.

c. They are classified as **Emerging Companies of the Valencian Community**.

Note: condition c. The above will not apply in the case of taxpayers who died before December 30, 2025.

- He **maximum limit** The deduction in these cases is **15,000 euros**, both in individual and joint taxation.

Note: In the case of taxpayers who died before December 30, 2025, the maximum limit mentioned above will be **9,900 euros** in individual taxation.

Note: The limits of 6,600 euros (in general) and 15,000 or 9,900 euros (for the additional increase of the deduction for certain circumstances) are independent of each other when they apply to different investments.

C. Amount of the deduction not applied in the year due to insufficient quota

In the event that the taxpayer does not have sufficient regional tax to apply all or part of this deduction in the period in which the right to its application is generated, **the amount not deducted may be applied in the following three tax periods until its total amount is exhausted, if applicable.**

It is up to the taxpayer to determine the order in which amounts pending deduction from previous years are to be applied.

In the event that there are amounts entitled to deduction that have been generated in the fiscal year and amounts pending deduction from previous fiscal years, the amounts from previous fiscal years will have priority in their application.

Incompatibility

This deduction is **incompatible** with the application of the regional deduction "For contributions to the equity of entities that carry out economic activities" (intended for taxpayers affected by the floods caused by the DANA of October 2024) with respect to the **same entity** receiving the contributions.

Consequently, the taxpayer may not make contributions **in the same tax period** directed to the same **entity** **entitle the taxpayer to apply both deductions**, whether they correspond to the same amounts or to different ones. This does not prevent one of the deductions from being applied in the same period for contributions made during the fiscal year and the other deduction for contributions to the same entity made in previous periods.

Additionally, and given that **the incompatibility is established with respect to the same taxpayer**, in the case of joint taxation, each of the spouses may apply a different deduction for contributions to the same entity.

Note: Taxpayers entitled to the deduction must state the amount generated in the year, the amount applied in the same year and the amount pending application that can be deducted in the following three tax periods. Once the information necessary for calculating the deduction generated in the year has been entered, it will be automatically transferred to the section "Additional information on the regional deduction for investment in the acquisition of shares and equity interests in new or recently created entities in Andalusia, Aragon, Balearic Islands, Canary Islands, Cantabria, Castile and León, Castile-La Mancha, Catalonia, Extremadura, Galicia, Madrid, Murcia and the Valencian Community" of Annex B.11 of the declaration.

[Municipalities benefiting from the 2024 cooperation fund \(2070 kb - pdf \)](#)

[Municipalities benefiting from the 2025 cooperation fund \(1166 KB - pdf \)](#)

For habitually residing in a municipality at risk of depopulation

Regulations: Art. 4.One.aa) and Six Law 13/1997, of December 23, which regulates the regional section of Personal Income Tax and other transferred taxes, of the Valencian Community

Amount of deduction

- **330 euros**
- The previous amount **will be increased** by:
 - **132 euros** in the event that the taxpayer is entitled to apply the minimum for descendants of **a person**.
 - **198 euros** in the event that the taxpayer is entitled to the application of the minimum for descendants for **two people**
 - **264 euros** in the event that the taxpayer is entitled to apply the minimum for descendants for **three or more people**.

Clarifications for the application of the increased amounts :

- The amount of the increment **is unique** depending on the number of descendants.
- When two or more taxpayers are entitled to apply the minimum for descendants of the same person and meet the required requirements **the additional amounts** be prorated among them in equal parts.
- The descendants to be taken into account, for the purposes of determining the applicable increased amounts, are only those for whom the minimum for descendants is applied and who, in addition, do not entitle the person to the deductions “For birth, adoption or foster care”, “For multiple births or adoptions” and “For birth or adoption of children with disabilities ” (see the “Incompatibility” section of this deduction).

Example:

The taxpayer Mr. AR resides in a municipality at risk of depopulation and has two descendants for whom the minimum for descendants of different mothers can be applied: his ex-spouse Mrs. BS who resides in Valencia capital and his current spouse, Mrs. CH, who has no other children and with whom he lives.

Determine the amount of the deduction that corresponds to each one and the amount that would correspond to Mr. AR and Mrs. CH if they filed a joint return.

Solution:

1. Amount of deduction applicable by Mr. AR: $330 + 132 + [(198 - 132) \div 2] = 495$

The applicable deduction will be the result of adding the increase in the deduction to 330 euros: 132 euros for the son who lives in Valencia capital with Mrs. BS and for which only Don AR has the right to the deduction plus 33 euros for the child in common with Mrs. CH which results from the difference between the increase that would correspond to Mr. AR. in his individual declaration (198 euros) less the amount corresponding to the common child with CH (132 euros) divided by two.

2. Amount of deduction applicable to Mrs. BS: You are not entitled to the deduction because you do not reside in a municipality at risk of depopulation
3. Amount of deduction applicable to Mrs. CH: $330 + (132 \div 2) = 396$

In this case the increase will be 132 euros because the taxpayer is entitled to the application of the minimum for a descendant and the prorating will proceed because Mr. AR also has the right.

4. Amount of the deduction applicable in the case of a joint declaration by Mr. AR and Ms. CH: $330 + 132 + (198 - 132) = 528$

In the case of a joint declaration, the applicable deduction will be the result of adding to 330 euros the increase in the deduction corresponding to the son of Mr. AR and Mrs. BS which is 132 euros plus the difference between the increase that would correspond to Mr. AR. in his individual declaration (198 euros) less the amount

corresponding to the common child with Mrs. CH (132 euros).

Conditions for the application of the deduction

- **Regarding habitual residence** The concept contained in the state regulations governing the IRPFABBR.
- **Municipalities at risk of depopulation.**

For a municipality to be considered at risk of depopulation, it must be **beneficiary of the Municipal Cooperation Fund for the fight against depopulation in the municipalities of the Valencian Community** in the budget year in which the tax accrues, or in the previous one, by complying with the requirements established in Law 5/2023, of April 13, comprehensive measures against depopulation and for territorial equity in the Valencian Community.

[Municipalities benefiting from the Municipal Cooperation Fund for the fight against depopulation in municipalities in the Valencian Community](#)

The municipalities that benefit from the municipal cooperation fund are indicated in the annex to the resolutions that the Presidency of the Generalitat agrees annually by which the specific line of the Municipal Cooperation Fund for the Fight against Depopulation of the Municipalities of the Valencian Community is assigned.

For the campaign of IRPFABBR For the year 2025, taxpayers residing in the municipalities listed in any of the links indicated at the end of this section may be eligible for the deduction.

- In the case of joint taxation **the same deduction amounts** as those established for individual taxation purposes apply.

Incompatibility

This deduction results **incompatible**, for the **same descendant or assimilated**, with the application of the regional deductions “For birth, adoption, delegation of guardianship for adoption purposes or family foster care”, “For multiple births or adoptions” and “For birth, adoption, foster care or delegation of guardianship of persons with disabilities”.

[Municipalities benefiting from the 2024 cooperation fund \(2070 kb - pdf \)](#)

[Municipalities benefiting from the 2025 cooperation fund \(1166 KB - pdf \)](#)

For amounts paid for fertility treatments performed in authorized clinics or centers

Regulations: Art. 4.One.ab) Law 13/1997, of December 23, regulating the autonomous section of the Personal Income Tax and other transferred taxes of the Valencian Community

Amount and requirements for applying the deduction

- **100 euros** provided that the following **requirements are met**:
 - a. That the taxpayer is a **woman between 40 and 45 years old** both inclusive, as of the accrual date of IRPFABBR.

Only women who receive **fertility treatment** will be eligible.
 - b. That in tax period **you have paid amounts for fertility treatments** carried out in authorized clinics or centers.
- The deduction will only be applicable to taxpayers whose sum of the **general taxable base and the savings taxable base**, boxes **[0500]** and **[0510]** of the declaration, respectively, **is not greater than**:
 - **30,000 euros** in individual declaration.
 - **47,000 euros** in joint declaration.

Deduction limits based on taxable base

- The **full amount of the deduction** will only be applicable to taxpayers whose **sum of the general taxable base and the savings taxable base is less than 27,000 euros**, in individual taxation, or **44,000 euros**, in joint taxation.
- When the **sum of the general taxable base and the savings taxable base of the taxpayer is between 27,000 and 30,000 euros**, in individual taxation, or **between 44,000 and 47,000 euros**, in joint taxation, the **deduction amounts** will be as follows:
 - a. **In individual taxation**, the result of multiplying the amount of the deduction (100 euros) by a percentage obtained by applying the following formula:

$100 \times (1 - \text{the coefficient resulting from dividing by 3,000 the difference between the sum of the taxpayer's general and savings taxable base and 27,000})$

- b. **In joint taxation**, the result of multiplying the amount of the deduction (100 euros) by a percentage obtained from the application of the following formula:

$100 \times (1 - \text{the coefficient resulting from dividing by 3,000 the difference between the sum of the taxpayer's general and savings taxable base and 44,000})$

For amounts paid for certain health expenses

Regulations: Art. 4.One.ac) Law 13/1997, of December 23, regulating the autonomous section of the Personal Income Tax and other transferred taxes of the Valencian Community

Amount and maximum limit of the deduction

- **Up to 100 euros** for the amounts paid in the period in expenses:
 - For the treatment and care of people affected by highly complex chronic diseases and so-called "*rare*" diseases.
 - Intended for the treatment and care of people diagnosed with acquired brain damage or Alzheimer's disease.

For **large or single-parent families** the maximum limit will be **150 euros** .

- **30 percent** of the amounts paid in the period in expenses:
 - Derived from the acquisition of products, services and treatments linked to oral health of a non-aesthetic nature, with a maximum limit of **150 euros** .
 - Related to the care of people affected by any pathology related to mental health, with a maximum limit of **150 euros** .
 - Intended for the purchase of prescription lenses, non-pre-mounted prescription lenses, contact lenses and maintenance solutions, with a maximum limit of **100 euros**.

Attention : for **deceased taxpayers** Prior to June 1, 2025, only expenses related to the purchase of prescription lenses, contact lenses, and cleaning solutions will be eligible for deduction.

The above concepts will be **compatible** with each other.

The **deduction limit will be established per taxpayer** and the disbursements may be used to treat the taxpayer, his/her spouse, and those persons who entitle him/her to the application of the family minimums for descendants and ascendants.

Requirements and other conditions for the application of the deduction

- That the sum of the **general taxable base and the savings taxable base** , boxes **[0500]** and **[0510]** of the declaration, respectively, **is not greater than:**
 - **32,000 euros** in individual declaration.
 - **48,000 euros** in joint declaration.

Attention : in the event that the **validation** of Decree-Law 1/2026, of February 27, of the Consell, amending Law 13/1997, of December 23, which regulates the regional section of the personal income tax and other transferred taxes, regarding regional deductions for health expenses and for the practice of sports and healthy activities (DOGV, 03-03-2026), the **applicable limits** They will be the following:

- **60,000 euros** in individual declaration.

- **78,000 euros** in a joint statement.

Bliss **validation** would also affect the "**Limits of the deduction according to the taxable base**" indicated at the end of this section.

- That the services received as a result of medical treatments are provided by **establishments, centers, services or health professionals registered in the Official Registry of Health Centers, Services and Establishments or in the State Registry of Health Professionals** .
- That the acquisition of goods or services can be **credited** by means of the corresponding **invoice**, which must indicate the deducted concept **and the proof of payment made by credit or debit card, bank transfer, personal check or deposit into accounts in credit institutions**.

For the purposes of review by the tax administration, the previous records must be accompanied by a **report issued by a competent physician** that unequivocally allows their correct classification in one of the expense categories provided for this deduction.

- When two declaring taxpayers are entitled to apply this deduction because it corresponds to expenses related to other members of their family unit **its amount will be prorated** between them in equal parts.
- **Premiums paid for health insurance or the amount of medical benefits that are reimbursable** by social security or entities that replace it will not be included in the deduction base.

Nor will amounts paid to non-profit associations declared to be of public benefit that enjoy the deduction for donations and other contributions regulated in section 3 of article 68 of the Law be included in the basis of the deduction IRPFABBR.

Deduction limits based on taxable base

A. In the event that Decree-Law 1/2026 is not ultimately ratified

- The **full limits of the deduction** will only be applicable to taxpayers whose **sum of the general taxable base and the savings taxable base is less than 29,000 euros, in individual taxation, or 45,000 euros, in joint taxation**.

- When the sum of the general taxable base and the savings taxable base of the taxpayer is between 29,000 and 32,000 euros , in individual taxation, or between 45,000 and 48,000 euros, in joint taxation, the limits of the deduction will be the following:

- a. In individual taxation, the result of multiplying the deduction limits by a percentage obtained by applying the following formula:

$$100 \times (1 - \text{the coefficient resulting from dividing by 3,000 the difference between the sum of the general taxable base and the taxpayer's savings and 29,000})$$

- b. In joint taxation , the result of multiplying the deduction limits by a percentage obtained by applying the following formula:

$$100 \times (1 - \text{the coefficient resulting from dividing by 3,000 the difference between the sum of the general taxable base and the taxpayer's savings and 45,000})$$

B. If Decree-Law 1/2026 is finally ratified

- The full limits of the deduction will only apply to taxpayers whose The sum of the general taxable base and the savings taxable base is less than 54,000 euros, in individual taxation, or 72,000 euros, in joint taxation.
- When the sum of the taxpayer's general taxable base and savings taxable base is between 54,000 and 60,000 euros, in individual taxation, or between 72,000 and 78,000 euros, in joint taxation, the limits of the deduction They will be the following:

- a. In individual taxation, the result of multiplying the deduction limits by a percentage obtained by applying the following formula:

$$100 \times (1 - \text{the coefficient resulting from dividing by 6,000 the difference between the sum of the general taxable base and the taxpayer's savings and 54,000})$$

- b. In joint taxation , the result of multiplying the deduction limits by a percentage obtained by applying the following formula:

$$100 \times (1 - \text{the coefficient resulting from dividing by 6,000 the difference between the sum of the general taxable base and the taxpayer's savings and 72,000})$$

For amounts paid for expenses associated with the practice of sports and healthy activities

Regulations: Art. 4.One.ad) and Additional Provision Six of Law 13/1997, of December 23, which regulates the regional section of the Personal Income Tax and other transferred taxes, of the Valencian Community

Amounts and maximum limit of deduction

- In general, **30 percent** of the amounts paid in the tax period for expenses associated with the practice of sports and healthy activities.
- If the declarant is **over 65 years of age** or has a **disability equal to or greater than 33%**, the deduction percentage will be **50%**.
- If the declarant is **over 75 years of age** or has a **disability equal to or greater than 65 percent**, the deduction percentage will be **100 percent**.

The degree of disability must be accredited by the corresponding certificate issued by the competent bodies of the Generalitat or by the corresponding bodies of the State or other autonomous communities.

The specific provisions made available to people with a degree of disability equal to or greater than 65 percent or with a recognized intellectual or mental disability of **permanently** and a degree equal to or greater than 33 percent will apply to persons subject to guardianship with full powers of representation established by judicial resolution and to persons with disabilities whose incapacity has been declared judicially, even if it does not reach that degree.

The presence of an intellectual or mental disability of **permanent nature** In cases of recognized degree equal to or greater than 33 percent, it must also be accredited by means of the corresponding certificate issued by the competent bodies of the Generalitat or by the corresponding bodies of the State or of other autonomous communities.

The specific provisions provided for persons with a degree of disability equal to or greater than 33 percent will apply to Social Security pensioners who have been granted a pension for total permanent disability, absolute or severe disability, and in the case of civil service pensioners who have been granted a retirement or pension for permanent disability for service or incapacity.

- He **maximum deduction limit** will be **150 euros per year per taxpayer**.

The disbursements may be allocated to activities carried out by the **taxpayer**, his **spouse** and those persons who give the right to the application of the **family allowances per child** and ascendants.

Deduction base

The following amounts will be eligible for deduction:

- Membership or adhesion fees paid to gyms, sports clubs, sports federations, sports recreation groups, sports or sports recreation sections of other non-sports entities, sports recreation groups, associations of federations and sports limited companies.

- Acquisition of mandatory equipment for practicing federated sports.
- Personal training services provided by sports technicians and coaches.
- Personal services provided by traumatologists, dieticians-nutritionists, physiotherapists, podiatrists or senior technicians in Dietetics.

Requirements and other conditions for the application of the deduction

- That the sum of the **general taxable base and the savings taxable base** , boxes **[0500]** and **[0510]** of the declaration, respectively, **is not greater than:**
 - **32,000 euros** in individual declaration.
 - **48,000 euros** in joint declaration.

Attention : in the event that the **validation** of Decree-Law 1/2026, of February 27, of the Consell, amending Law 13/1997, of December 23, which regulates the regional section of the personal income tax and other transferred taxes, regarding regional deductions for health expenses and for the practice of sports and healthy activities (DOGV, 03-03-2026), the **applicable limits** They will be the following:

- **60,000 euros** in individual declaration.
- **78,000 euros** in a joint statement.

Bliss validation would also affect the "**Limits of the deduction according to the taxable base**" indicated at the end of this section.

- That the acquisition of goods or services can be **credited** by means of the corresponding **invoice and proof of payment made by credit or debit card, bank transfer, personal check or deposit into accounts in credit institutions.**
- When two declaring taxpayers are entitled to apply this deduction because it corresponds to expenses related to other members of their family unit **its amount will be prorated** between them in equal parts.

Deduction limits based on taxable base

A. In the event that Decree-Law 1/2026 is not ultimately ratified

- **The full limits of the deduction** will only be applicable to taxpayers whose **sum of the general taxable base and the savings taxable base is less than 29,000 euros, in individual taxation, or 45,000 euros, in joint taxation.**
- When **the sum of the general taxable base and the savings taxable base of the taxpayer is between 29,000 and 32,000 euros** , in individual taxation, or **between 45,000 and 48,000 euros**, in joint taxation, the **limits of the deduction** will be the following:

- a. **In individual taxation**, the result of multiplying the deduction limits by a percentage obtained by applying the following formula:

$100 \times (1 - \text{the coefficient resulting from dividing by 3,000 the difference between the sum of the general taxable base and the taxpayer's savings and 29,000})$

- b. **In joint taxation**, the result of multiplying the deduction limits by a percentage obtained by applying the following formula:

$100 \times (1 - \text{the coefficient resulting from dividing by 3,000 the difference between the sum of the general taxable base and the taxpayer's savings and 45,000})$

B. If Decree-Law 1/2026 is finally ratified

- **The full limits of the deduction** will only apply to taxpayers whose **The sum of the general taxable base and the savings taxable base is less than 54,000 euros, in individual taxation, or 72,000 euros, in joint taxation.**
- When **the sum of the taxpayer's general taxable base and savings taxable base is between 54,000 and 60,000 euros, in individual taxation, or between 72,000 and 78,000 euros, in joint taxation**, the **limits of the deduction** They will be the following:

- a. **In individual taxation**, the result of multiplying the deduction limits by a percentage obtained by applying the following formula:

$100 \times (1 - \text{the coefficient resulting from dividing by 6,000 the difference between the sum of the general taxable base and the taxpayer's savings and 54,000})$

- b. **In joint taxation**, the result of multiplying the deduction limits by a percentage obtained by applying the following formula:

$100 \times (1 - \text{the coefficient resulting from dividing by 6,000 the difference between the sum of the general taxable base and the taxpayer's savings and 72,000})$

Important: *Once the information necessary for its calculation has been entered by the taxpayers entitled to the deduction, it will be automatically transferred to the section "Additional information to the regional deduction of Andalusia to promote physical*

exercise and sports practice, of the Region of Murcia for expenses associated with the practice of sports and healthy activities, of La Rioja to promote physical exercise and sports practice and of the Valencian Community for amounts paid in expenses associated with the practice of sports and healthy activities" of Annex B.14 of the declaration.

For amounts from public aid granted by the Generalitat under Decree Law 3/2020, of April 10, to workers affected by an ERTE and to those who have reduced their working hours for family conciliation due to the declaration of the state of alarm due to the health crisis caused by Covid-19

Regulations: Letter a) of Additional Provision 17 Law 13/1997, of December 23, regulating the autonomous section of the Personal Income Tax and other transferred taxes, of the Valencian Community

Amount and requirements of the deduction

The amount of said deduction will be **the result of applying the average general regional tax rate to the amount of the sums from the public aid granted.**

The deduction may be applied by taxpayers who have obtained public aid granted by the Generalitat under Decree Law 3/2020, of April 10, on the adoption of urgent measures to establish financial aid for workers affected by a ERTE , and to those who have reduced their working hours for family conciliation due to the declaration of a state of alarm due to the health crisis caused by Covid-19 that has been integrated into the taxpayer's tax base.

For monetary donations aimed at financing research, innovation and scientific or technological development programs in the field of treatment and prevention of infections caused by Covid-19

Regulations: Letter c) of Additional Provision 17 Law 13/1997, of December 23, regulating the autonomous section of the Personal Income Tax and other transferred taxes, of the Valencian Community

Amount of deduction

Taxpayers will have the right to deduct from the regional tax rate the result of applying the following percentages to the amount of monetary donations made during the tax period, aimed at financing research, innovation and scientific or technological development programs in the field of treatment and prevention of infections caused by Covid-19:

Deduction base Amount up to	Percentage of deduction
150 euros	20
Remaining deduction base	25

Requirements and other conditions for the application of the deduction

To be eligible for this deduction, **donations must have been made to any of the following entities** :

- The Administration of the Generalitat Valenciana and the instrumental entities that depend on it.
- Non-profit entities referred to in articles 2 and 3 of Law 49/2002, of December 23, on the tax regime of non-profit entities and tax incentives for patronage, provided that the exclusive or main purpose they pursue is research, scientific or technological development, or innovation, in the territory of the Valencian Community.
- Public universities, public research institutes and technology centres located in the Valencian Community.

For donations to contribute to the financing of expenses caused by the health crisis caused by Covid-19

Regulations: Letter d) of Additional Provision 17 Law 13/1997, of December 23, regulating the autonomous section of the Personal Income Tax and other transferred taxes, of the Valencian Community

Amount and requirements for applying the deduction

- Taxpayers will have the right to deduct from the autonomous tax rate the result of applying the amount of donations made during the tax period, **whether in cash or in kind** , to contribute to the financing of expenses caused by the health crisis, caused by Covid-19, the **following percentages**:

Amount up to	Percentage of deduction
150 euros	20
Remaining deduction base	25

- Donations must have been made in accordance with article 4 of **Decree Law 4/2020, of April 17, of the Consell**, on extraordinary economic-financial management measures to deal with the crisis caused by Covid-19.

Article 4 ("Regime applicable to donations made to address the health crisis caused by Covid-19") of Decree Law 4/2020, of April 17, provides that:

1. Any donations made to help finance the expenses caused by the health crisis caused by Covid-19 will be deposited into the Generalitat Treasury account with IBAN ES03 2100 8681 5002 0009 0086. These donations will generate credit in the Generalitat budget, in accordance with the nature of the actions to which they are assigned, without the need for express acceptance.

For these purposes, donations of money that have been made or may be made to other accounts designated by the departments of the Administration of the Consell, must be transferred by those authorized to the account provided for in the previous paragraph.

2. Donations of equipment and supplies related to the fight against Covid-19 that are considered movable property will be considered accepted by their mere receipt by the competent health department or by the body designated as the recipient.

3. Donations of real estate will be accepted by the department responsible for heritage, in accordance with the provisions of Law 14/2003, of April 10, on the Heritage of the Generalitat, and the properties may be used directly to fight against Covid-19 or sold and the proceeds used for this purpose.

4. The amounts obtained through these channels are allocated to the exclusive financing of expenses arising from the crisis caused by Covid-19 and may be used to cover expenses such as health equipment and infrastructure, material, supplies, hiring of personnel, research and any other expenses that may contribute to strengthening the response capacities to the crisis arising from Covid-19.

Addressed to people affected by the floods caused by the DANA of October 2024

Territorial scope of application

Regulations: Art. 2 Decree Law 12/2024, of November 12, of the Consell, on fiscal support measures for people affected by the floods caused by DANA of October 2024

The autonomous deductions indicated below will be applicable to all or, when specified, the part of the municipal area of the municipalities included in the Final Annex of the [Agreement of the Consell, dated November 4, 2024, by which urgent measures are adopted to alleviate the damage caused by the storm that began on October 29, 2024 in the Valencian](#)

[Community](#) (DOGV , 4-11-2024).

The list of affected municipalities may be modified by resolution of the Ministry of Justice and the Interior, at the proposal of the management of AVSRE and must be published in the Diari Oficial de la Generalitat Valenciana.

To allocate amounts to alleviate material damage to the habitual residence resulting from the storm

Regulations: Art. 4 Decree Law 12/2024, of November 12, of the Consell, on fiscal support measures for people affected by the floods caused by DANA of October 2024

Amount of deduction

100% of the **repair costs** incurred to deal with the **damage** caused **directly** and **decisively** by the storm in **habitual residences** that are located in the [territorial scope of application](#) of this deduction.

Deduction base

- It will consist of the **amounts paid** for the purpose of covering the **costs of repairing damage to the habitual residence and the common elements of the property** where it is located, in the amount that **was not covered by current insurance contracts** .

Important : The amounts used to purchase **essential household goods** are not included in the deduction base.

Expenses and investments intended for the repair and maintenance of buildings or parts thereof **related to the development of economic activities** will not entitle the user to this deduction.

- In the event that taxpayers have received **public aid** intended to cover the same expenses, **the amount received** must be deducted from the deduction base. When aid has been received by family or cohabitation units made up of **several taxpayers** , the aid to be deducted from the deduction base will be allocated in equal parts.

The aid to be deducted will be allocated equally between **all members** of the family unit or cohabitation unit who, having the status of **taxpayers** for having received income subject to tax, **have incurred repair expenses** to deal with material damage to their habitual residence resulting from the storm, **even if some of them were not declarants or were not entitled to apply the deduction** for exceeding the income limits.

Requirements for applying the deduction

- That the **general and savings taxable base of the taxpayer**, sum of boxes **[0500]** and **[0510]** of the declaration, **does not exceed the** following amounts:
 - **45,000 euros** in individual taxation.

- **60,000 euros** in joint taxation.

- That the **satisfaction of the amounts** included in your base **be made by credit or debit card, bank transfer, personal check or deposit into accounts in credit institutions** .

Amounts paid through for the application of the deduction.

Deduction limits based on taxable base

- The maximum amount of the deduction will be **2,000 euros** .

This maximum limit of 2,000 euros will only apply to taxpayers whose **sum of the general taxable base and the savings taxable base is less than 40,000 euros**, in individual taxation, **or less than 55,000 euros**, in joint taxation.

- When **the sum of the general taxable base and the savings taxable base of the taxpayer is between 40,000 and 45,000 euros** , in individual taxation, or **between 55,000 and 60,000 euros**, in joint taxation, the **limits of the deduction** will be the following:

1. **In individual taxation**, the result of multiplying the maximum deduction limit (2,000 euros) by a percentage obtained by applying the following formula:

$100 \times (1 - \text{the coefficient resulting from dividing by 5,000 the difference between the sum of the general taxable base and the taxpayer's savings and 40,000})$

2. **In joint taxation** , the result of multiplying the maximum deduction limit (2,000 euros) by a percentage obtained by applying the following formula:

$100 \times (1 - \text{the coefficient resulting from dividing by 5,000 the difference between the sum of the general taxable base and the taxpayer's savings and 55,000})$

- **When two taxpayers filing returns IRPFABBR are entitled to this deduction, The limit will be divided equally between them.**

The apportionment of the maximum limit of the deduction must only be carried out when there is more than one person who, by filing a declaration, can apply the deduction for the same home by fulfilling all the requirements for doing so, including the maximum amount of the taxable base, even if they do not apply it effectively. Therefore, persons who do not file a declaration or those who have a taxable base higher than required are not taken into consideration for the purposes of the apportionment.

Temporal scope of application

The deduction is applicable exclusively in the years 2024 and 2025.

Outstanding balances to be applied

In the event that the taxpayer does not have sufficient autonomous full quota to apply all or part of the deduction in the period in which said right is generated, **the amount not deducted may be transferred to the following four tax periods**, until the total amount is exhausted, if applicable.

For contributions to the equity of entities that carry out economic activities

Regulations: Art. 5 Decree Law 12/2024, of November 12, of the Consell, on fiscal support measures for people affected by the floods caused by DANA of October 2024

Amount and maximum limit of the deduction

- **45% of the amounts invested** in the subscription and disbursement of shares or equity interests as a result of agreements for the incorporation or capital increase of public limited companies, limited liability companies and worker-owned companies or voluntary or compulsory contributions made by partners to cooperative societies.
- limit of **euros per** is established.
- **The deduction base may not exceed 30% of the taxpayer's taxable income.**

Requirements and other conditions for the application of the deduction

- The **entity** in which the investment is to be made must meet the following **requirements** :
 1. You must have your **registered office and tax domicile** within the [territorial scope of application](#) of this deduction and maintain it for the **three years following the incorporation or expansion** .

In the case of **companies already existing as of November 12, 2024** , of the approval of Decree Law 12/2024, this circumstance should be met on October 29, 2024.

2. In the event that it is an **entity already existing as of November 13, 2024**, of the entry into force of Decree Law 12/2024, **it must have requested a ERTE** for its workers as a result of the storm.
3. In the case of a newly created **entity** , it must not be shares or participations in an entity through which the same activity **is carried out** as was previously carried out through another ownership.
4. You must carry out **an economic activity during the three years following the incorporation or expansion** .

For these purposes, entities whose main activity consists of the management of movable or immovable assets, in accordance with the provisions of article 4.8. Two.a) of Law 19/1991, of June 6, on Wealth Tax, will not be understood to be included in any of the entity's tax periods concluded prior to the transfer of the share.

5. You must have at least one person employed with a full-time employment contract, or several people provided that the sum of their working days is at least equivalent to one full day, registered with the general Social Security system during the **three years following** the incorporation or expansion, except in the case of worker-owned companies or worker-owned cooperative companies.

- The operations in which the deduction is applicable must **formalized in a public deed, in which the identity of the investors and the amount of the respective investment must** specified.

However, in the case of cooperative societies and except in the cases of incorporation, formalization in a public deed will not be necessary, and the subscription and disbursement of mandatory or voluntary contributions to the share capital made by the members must be justified by means of a certification signed by the person holding the position of secretary of the cooperative, with the approval of the president of the same and with the signatures notarized; When several subscriptions or disbursements have been made by the same member during the time period of application of this deduction, it will be sufficient to issue a single certification, in which all the subscription and disbursement dates are stated.

- The acquired shares must remain in the taxpayer's assets for **minimum period of three years following the incorporation or** .

Temporal scope of application of the deduction

The deduction applies to investments made between November 13, 2024, and December 31, 2025.

Outstanding balances to be applied

The deduction must be made in the tax period in which the contribution is made.

In the event that the taxpayer does not have sufficient autonomous full quota to apply all or part of the deduction in the period in which said right is generated, **the amount not deducted may be transferred to the three following tax periods**, until the total amount is exhausted, if applicable.

Incompatibility

This deduction is **incompatible** with the application of the regional deduction "For investment in the acquisition of shares or corporate interests in new or recently created entities" with respect to the **same entity** receiving the contributions.

- Consequently, the taxpayer may not make contributions **in the same tax period** directed to the same **entity** that entitle the taxpayer to apply both deductions ## , whether they correspond to the same amounts or to different ones. This does not prevent one of the deductions from being applied in the same period for contributions made during the fiscal year and the other deduction for contributions to the same entity made in previous periods.

- Additionally, and given that **the incompatibility is established with respect to the same taxpayer** , in the case of joint taxation, each of the spouses may apply a different deduction for contributions to the same entity.

Note: *Once the information necessary for the calculation has been entered by the taxpayers entitled to the application of the deduction, it will be automatically transferred to the section "Additional information to the regional deduction of the Valencian Community for contributions to the own funds of entities that carry out economic activities" of Annex B.14 of the declaration.*

Regional regulations in relation to personal income tax (legal provisions)

In the regional regulations, the link to the **consolidated text** of the BOE has been chosen, as a document that integrates into the **original text** of the standard the **modifications and corrections** that it has had since its origin. However, when there is no consolidated text, this condition will be specifically indicated in the affected regulations.

In addition to the **latest consolidated and updated text** of the main regulations of the legal system, the **intermediate versions** that correspond to each of the modifications that it has undergone over time, the State Agency Official Gazette offers.

Each time a consolidated standard is subject to a subsequent modification, a notice appears in the consolidated text of the BOE below the list of versions, indicating that the latest update is in process. The time between publication in the BOE of the modification and the preparation of a new consolidated version that incorporates it is usually between 1 and 3 business days, according to the BOE website.

Warning : *To determine the applicable regulations in 2025, take into account, in the consolidated text, the entry into force and the dates from which the modifications introduced in the various articles and provisions take effect.*

Autonomous Community of Andalusia

Ley 5/2021, de 20 de octubre,
de Tributos Cedidos de la Comunidad Autónoma de Andalucía. TEXTO CONSOLIDADO BOE. (BOE, 03-noviembre-2021)

Autonomous Community of Aragon

Decreto Legislativo 1/2005, de 26 de septiembre,
del Gobierno de Aragón, por el que se aprueba el texto refundido de las disposiciones dictadas por la Comunidad Autónoma de Aragón en materia de tributos cedidos. TEXTO CONSOLIDADO BOE. (BOA, 28-octubre-2005)

Autonomous Community of Principality of Asturias

Decreto Legislativo 2/2014, de 22 de octubre,

por el que se aprueba el texto refundido de las disposiciones legales del Principado de Asturias en materia de tributos cedidos por el Estado. TEXTO CONSOLIDADO BOE. (BOPA, 29-octubre-2014). (BOE, 03-febrero-2015)

Autonomous Community of the Balearic Islands

Decreto Legislativo 1/2014, de 6 de junio,
por el que se aprueba el Texto Refundido de las disposiciones legales de la Comunidad Autónoma de las Illes Balears en materia de tributos cedidos por el Estado. TEXTO CONSOLIDADO BOE (BOIB, 07-junio-2014). (BOE, 02-julio-2014)

Autonomous Community of the Canary Islands

Decreto-Legislativo 1/2009, de 21 de abril,
por el que se aprueba el Texto Refundido de las disposiciones legales vigentes dictadas por la Comunidad Autónoma de Canarias en materia de tributos cedidos. TEXTO CONSOLIDADO BOE. (BOC Canarias, 23-abril-2009)

Autonomous Community of Cantabria

Decreto Legislativo 62/2008, de 19 de junio,
por el que se aprueba el texto refundido de la Ley de Medidas Fiscales en materia de Tributos cedidos por el Estado. TEXTO CONSOLIDADO BOE. (BOC Cantabria, 02-julio-2008)

Autonomous Community of Castilla La Mancha

Ley 8/2013, de 21 de noviembre,
de Medidas Tributarias de Castilla-La Mancha. TEXTO CONSOLIDADO BOE. (DOCM, 29-noviembre-2013). (BOE, 10-febrero-2014)

Community of Castilla y León

Decreto Legislativo 1/2013, de 12 de septiembre,
por el que se aprueba el texto refundido de las disposiciones legales de la Comunidad de Castilla y León en materia de tributos propios y cedidos. TEXTO CONSOLIDADO BOE. (BOCYL, 18-septiembre-2013)

Autonomous Community of Catalonia

Decreto legislativo 1/2024, de 12 de marzo
por el que se aprueba el libro sexto del Código tributario de Catalunya, que integra el texto refundido de los preceptos legales vigentes en Catalunya en materia de tributos cedidos. (BOE, 09-abril-2024)

Autonomous Community of Extremadura

Decreto Legislativo 1/2018, de 10 de abril,
por el que se aprueba el texto refundido de las disposiciones legales de la Comunidad Autónoma de Extremadura en materia de tributos cedidos por el Estado. TEXTO CONSOLIDADO BOE. (DOE, 23-mayo-2018) (BOE, 19-junio-2018)

Autonomous Community of Galicia

Decreto Legislativo 1/2011, de 28 de julio,
por el que se aprueba el texto refundido de las disposiciones legales de la Comunidad Autónoma de Galicia en materia de tributos cedidos por el Estado. TEXTO CONSOLIDADO BOE. (DOG, 20-octubre-2011) (BOE, 19-noviembre-2011)

Community of Madrid

Decreto Legislativo 1/2010, de 21 de octubre,
del Consejo de Gobierno, por el que se aprueba el Texto Refundido de las Disposiciones Legales de la Comunidad de Madrid en materia de tributos cedidos por el Estado. TEXTO CONSOLIDADO BOE. (BOCM, 25-octubre-2010)

Autonomous Community of the Murcia Region

Decreto Legislativo 1/2010, de 5 de noviembre,
por el que se aprueba el Texto Refundido de las disposiciones legales vigentes en la Región de Murcia en materia de tributos cedidos. TEXTO CONSOLIDADO BOE. (BORM, 31-enero-2011) (BOE, 17-junio-2011)

Autonomous Community of La Rioja

Ley 10/2017, de 27 de octubre,
por la que se consolidan las disposiciones legales de la Comunidad Autónoma de La Rioja en materia de impuestos propios y tributos cedidos. TEXTO CONSOLIDADO BOE. (BOR, 30-octubre-2017) (BOE, 28-noviembre-2017)

Community of Valencia

Ley 13/1997, de 23 de diciembre,
por la que se regula el tramo autonómico del Impuesto sobre la Renta de las Personas Físicas y restantes tributos cedidos. TEXTO CONSOLIDADO BOE. (DOGV, 31-diciembre-1997) (BOE, 07-abril-1998)

Glossary of abbreviations

1. : Official Journal of the Generalitat of Valencia
2. AEAT: State Revenue Office
3. ALS: Amyotrophic Lateral Sclerosis
4. AVSRE: Valencian Agency for Security and Emergency Response
5. Art.: Article
6. Articles: Articles
7. Arts.: Articles
8. BEV: Battery Electric Vehicle
9. BOC: Official Gazette of the Canary Islands
10. BOCyL: Official Gazette of Castile and Leon
11. BOE: Official State Gazette
12. BOJA: Official Gazette of the Andalusian Government
13. BOR: Official Gazette of La Rioja
14. BORM: Official Gazette of the Region of Murcia
15. CNAE: National Classification of Economic Activities
16. DANA: Isolated Depression at High Levels
17. DOE: Official Journal of Extremadura
18. DOG: Official Journal of Galicia
19. DOGC: Official Journal of the Generalitat of Catalonia
20. DOGV: Official Journal of the Generalitat of Valencia
21. EC: European Community
22. ECC: Ministry of Economy and Competitiveness
23. EN: European Standards
24. EPAC: Electronically Power Assisted Cycles
25. ERTE: Furlough (ERTE)

- 26. EU: European Union
- 27. EYH: Ministry of Economy and Finance
- 28. HAC: Ministry of Finance
- 29. IAE: Economic Activities Tax
- 30. IBAN: International Bank Account Number
- 31. IBAVI: Balearic Housing Institute
- 32. IBI: Property tax
- 33. IEBT: Technology-Based Business Initiatives
- 34. IN: European Norm
- 35. INE: National Statistics Institute
- 36. IP: Wealth Tax
- 37. IPREM: Public Indicator of Multiple Effects Income
- 38. IRPF: Personal Income Tax
- 39. IRPFABBR: Personal Income Tax
- 40. IVAABBR: Value Added Tax
- 41. LAU: Law 29/1994, of November 24, on urban leases
- 42. LGT: General Tax Act
- 43. LIS: Corporation Tax Act
- 44. LPG: Liquefied petroleum gas
- 45. NIE: Foreign Identification number
- 46. NIF: Tax ID Number (NIF)
- 47. OVI: Virtual Industry Office
- 48. PEIFOGA: Special Civil Protection Plan for Forest Fire Emergencies in the Autonomous Community of Galicia
- 49. PRE: Ministry of the Presidency, Justice, Security and Administrative Simplification
- 50. Personal Income Tax: Personal Income Tax
- 51. R&D+I: Scientific research and development and technological innovation

- 52. REEV: Range Extended Electric Vehicle
- 53. RGAT: General Regulations on the Actions and Procedures for Tax Management and Inspection and the Development of...
- 54. ROJ: Official Jurisprudence Directory
- 55. SAREB: Asset Management Company from Bank Restructuring
- 56. SMEs: Small and medium-sized companies
- 57. UNE: A Spanish Standard
- 58. art.: article
- 59. cm³: cubic centimeter
- 60. etc: etc.
- 61. income tax for the deduction for investment in primary residence in force as of December 31,: Personal Income Tax
- 62. interest referred to in article: General Tax Act
- 63. kW: kilowatt
- 64. kg: kilogram
- 65. km/h: kilometer hour
- 66. num.: number
- 67. pdf: PDF file
- 68. ss: following

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