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AUTONOMIC DEDUCTIONS 2025

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INTRODUCTION

Income tax is a tax levied on the income of individuals, i.e. the income they obtain from various sources such as work, rental of real estate, income from movable capital, among others. In many countries, this tax is divided into state taxes and, in some cases, regional or local taxes.

State deductions are those that apply at the national level and are established by the central government. These deductions may vary according to the tax legislation of each country, but

they usually include deductible expenses such as those related to education, housing, health, donations to charitable organizations, among others. They may also include tax incentives for certain economic activities or specific investments that the government considers beneficial to the national economy.

On the other hand, autonomic deductions are those that are established by regional or autonomic authorities in countries with decentralized systems, such as Spain. These deductions can vary significantly from one region to another and are usually aimed at promoting specific policies within the region, such as support for certain local economic sectors, employment incentives, environmental protection, among others.

In summary, state and autonomous community income tax deductions are mechanisms used by governments to allow taxpayers to reduce their tax burden through the consideration of certain expenses, investments or activities that are considered socially or economically beneficial. These deductions may vary by jurisdiction and are usually subject to certain limits and conditions established by the corresponding tax legislation.

STATE TAX DEDUCTIONS.

Investment in usual dwelling:

- A percentage of the amounts invested in the acquisition or rehabilitation of the usual dwelling can be deducted.
- It should be noted that this only applies to properties purchased prior to January 1, 2013 (This regulation remains unchanged for the 2025 tax year).

Deduction for renting a usual dwelling:

- Taxpayers who rent a usual dwelling may be entitled to a deduction for amounts paid as rent.
- It will only be entitled to apply this deduction for taxpayers with lease contracts entered prior to January 1, 2015.

Deduction for large family or disabled dependents:

- Taxpayers with a large family or with disabled dependents may be entitled to a deduction in the IRPF.
- In the case of foreign families, the disability must be recognized by Spanish medical organizations.
- The members of those foreign families who wish to apply for the condition of "large family" must be legally resident in Spanish territory.

Deduction for dependent ascendant or descendant with disability:

- It allows deducting an additional amount in the IRPF for each ascendant or descendant with disability in charge of the taxpayer.
- The total amount of the tax deduction will be 1.200 euros (100 euros monthly)

- The descendants with a degree of disability equal to or greater than 33%

Deduction for donations and contributions to ONGs:

- Taxpayers may deduct from their personal income tax the amounts donated to non-profit entities that carry out activities of general interest.
- 80% deduction on the first 150 euros donated and 35% on the remaining amount (up to 40–45% in case of recurring donations).

Deduction for day care expenses (kindergarten expenses):

- Taxpayers can deduct part of the expenses for day care and child education of children under three years of age from their personal income tax.
- Only available for women under the maternity regime.

Deduction for maternity:

- Working mothers may be entitled to a personal income tax deduction for each child under the age of three who lives with them and meets certain requirements.
- Only available for women who at the time of giving birth are registered in the corresponding Social Security or mutual insurance scheme.

AUTONOMIC TAX DEDUCTIONS.

Below you will find a list of deductions for each autonomous community, each list has a reference section, which should be read in full. For further information or details please do not hesitate to contact the Spence Clarke team. Please note that the majority of the deduction depends on the age and the income received, therefore, in the case you think that any of the deduction can be applied to you, please ask us.

Deductions of the autonomous community of Andalusia

For the birth or adoption of children or, fostering of minors.
For investment in a usual dwelling that is considered protected and for young people.
For the rental payments made for the usual dwelling.
For investment in the acquisition of shares and other equity securities.
For disability people.
For mother or father of a single parent and, if applicable, with relatives in the ascending line over 75 years of age.
For Assistance to people with disability.
For Assistance to people with disability (3rd person support).
For domestic assistance.
For employees for the costs of legal defense of the employment relationship.
For taxpayers with disabled spouses or partners.
For large Family.

For educational expenses (languages or computer science).
For donations for ecological purposes.
For families with a diagnosed case of coeliac disease. *New 2025*
For veterinary expenses arising from the purchase of pets or the ownership of assistance dogs. *New 2025*
For the promotion of physical exercise and sport. *New 2025*

Deductions of the autonomous community of Aragon

For the birth or adoption of children or, fostering of minors.
For the birth or adoption of a disabled child.
For international adoption of children.
For the care of dependent persons.
For donations for environmental purposes and for scientific and technical research and development.
For acquisition of usual dwelling by victims of terrorism.
For investment in shares of entities listed in the growth companies' segment of the Alternative Equity Market (Mercado Alternativo Bursátil).
For investment in the acquisition of shares or equity in new or newly created entities.
For the acquisition or renovation of housing in rural or similar areas.
For the purchase of textbooks and school supplies.
For renting a usual dwelling linked to certain donation-in-payment transactions.
For rental of social housing (landlord deduction).
For people older than 70 years.
For investment in social economy entities.
For the birth or adoption of the first and/or second child in populations of less than 10.000 habitants.
For childcare expenses for children under 3 years of age.
For residence in certain municipalities at extreme risk of depopulation.
For expenses related to support or remedial classes.
For expenses related to training for autonomy and independent living for minors with disabilities.

Deductions of the autonomous community of Asturias

For unpaid foster care of people over 65 years of age.
For acquisition or adaptation of usual dwelling for disabled taxpayers.
Deduction for investment in a protected residence.
Deduction for acquisition or rehabilitation of usual dwelling in councils at risk of depopulation.
For lease of main residence.
For international adoption of children.
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 0 to 3 years.
For the acquisition of textbooks and school supplies.
For birth or adoption of second and successive children in councils at risk of depopulation.
For taxpayers who establish themselves as self-employed in councils at risk of depopulation.
For public transport expenses for residents in councils at risk of depopulation.
For training expenses incurred by taxpayers who carry out specially qualified jobs, directly and mainly related to research and development, scientific or technical activities.
For taxpayers who change their tax address to the Principality of Asturias for labour reasons for the development of specially qualified jobs.
For the purchase of electric vehicles.
For the care of descendants or adoptees up to 25 years of age.
For the emancipation of young people up to 35 years of age.
For the obtaining of aid or grants awarded by the Principality of Asturias to individuals with Amyotrophic Lateral Sclerosis.
For expenses arising from the rental of housing. *New 2025*
For essential living expenses incurred by taxpayers aged 35 or under. *New 2025*
For descendants in the event of a parent's death as a result of an accident at work. *New 2025*
For investment in the acquisition of shares and equity interests in new or recently established entities. *New 2025*
For families with a diagnosed case of coeliac disease. *New 2025*

Deductions of the Autonomous Community of the Canary Islands

For donations for ecological purposes.
For donations for the rehabilitation and conservation of the historical heritage of the Canary Islands.

For amounts allocated by their owners to restoration, rehabilitation or repair of real estate declared of Cultural Interest.
For study expenses.
For moving the usual dwelling to another island of the archipelago to carry out an employed activity or self-employed.
For the birth or adoption of children.
For taxpayers with disabilities and over 65 years of age.
For childcare expenses.
For large family.
For investment in main residence.
For adaptation works of the habitual residence due to disability.
For the rental payments made for the usual dwelling.
By unemployed taxpayers.
For donations and contributions for cultural, sports, research, or teaching purposes.
For donations to non-profit entities and for ecological purposes.
For study expenses in early childhood education, primary education, compulsory secondary education, high school, and intermediate vocational training.
For foster care of minors.
For single parent families.
For energy rehabilitation work in the usual dwelling.
For sickness expenses.
For dependent families with disabilities.
For lease of a usual dwelling linked to certain dation-in-payment operations.
For insurance to cover non-payments when renting a property as a usual dwelling.
For investment in the acquisition of shares and equity interests in new or recently established entities. *New 2025*
For expenses arising from the rental of housing. *New 2025*
For social security contributions paid in respect of the employment of domestic workers. *New 2025*
For the provision of housing on the rental market for primary residences. *New 2025*

Deductions of Autonomous Community of Cantabria

For the rental payments made for the usual dwelling.
For family care.
For home improvements works.
For donations to foundations or to the Cantabria Cooperera Fund or to associations whose goals include supporting people with disabilities.
For foster care of minors.

For investment in the acquisition of shares and social participations of new or recently created entities.
For sickness expenses.
For childcare expenses.
For the birth and adoption of children.
For single-parent families.
For the rental payments made for the usual dwelling located in areas at risk of depopulation.
For childcare expenses for taxpayers who have their residence in areas at risk of depopulation.
For expenses incurred when moving the habitual residence to an area at risk of depopulation.
For travel expenses incurred for educational purposes in municipalities at risk of depopulation in Cantabria
For investments or donations to Social Economy entities established in Cantabria.
For education expenses.
For domestic assistance.
For the rental of vacant properties. *New 2025*
For compensation for travel and subsistence expenses for new residents in Cantabria. *New 2025*
For investments made by new taxpayers from overseas. *New 2025*

Deductions of Autonomous Community of Castilla la Mancha

For the birth or adoption of children.
Due to the disability of the taxpayer.
Due to disability of ascendants or descendants.
For taxpayers over 75 years of age.
For care of ascendants older than 75 years.
For amounts donated for international development cooperation and to organisations for the fight against poverty, social exclusion and aid to people with disabilities.
For large family.
For donations for purposes of scientific research and development and business innovation.
For expenses in the acquisition of textbooks and for the teaching of languages.
For unpaid foster care of minors.
For unpaid foster care of people over 65 or disabled.
For rental of a primary residence for taxpayers under 36 years old.
For donations of cultural assets and contributions in favor of the conservation, repair and restoration of assets belonging to the cultural heritage of Castilla-La Mancha, and for cultural purposes, included in the Castilla-La Mancha cultural patronage plan.
For habitual residence in rural areas.
For acquisition or rehabilitation of habitual residence in rural areas.

For moving out of the usual dwelling.
For single parent family.
For childcare expenses.
For the rental payments made for the usual dwelling linked to certain dation-in-payment operations.
For the rental payments made for the usual dwelling for large families.
For the rental payments made for the usual dwelling for single-parent families.
For the rental payments made for the usual dwelling for people with disabilities.
For interest expenses for external financing of the acquisition of the first habitual residence for people under 40 years of age.
For investment in the acquisition of shares and social participations as a result of company incorporation agreements or capital increase in mercantile companies.
Deduction for investment in social economy entities.
For savings and investment in the purchase or construction of a first home. *New 2025*
For expenses arising from veterinary checks and vaccinations relating to the ownership of assistance dogs. *New 2025*

Deductions of Autonomous Community of Castilla y Leon

For taxpayers with disability.
Due to the acquisition of homes by young people in rural areas.
For amounts donated to foundations in Castilla y León and for the recovery of historical, cultural and natural heritage.
For amounts invested in the recovery of historical, cultural and natural heritage.
For amounts donated to promote research, development and innovation.
For investment in environmental and adaptation facilities for people with disabilities in the usual dwelling.
For the acquisition of a newly built home for habitual residence.
For the promotion of sustainable mobility.
For the promotion of entrepreneurship.
For investment in housing rehabilitation of housing for rental purposes.
For large family.
For the birth or adoption of children.
For multiple births or simultaneous adoptions.
For care of minor children.
For adoption expenses.
For Social Security contributions for domestic employees.
For the rental of a main residence by young people. *New 2025*

For renovation works subsidised under national or regional housing schemes aimed at improving energy efficiency, sustainability and accessibility for people with disabilities of the main residence. *New 2025*
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Deductions of Autonomous Community of Catalonia

For the birth or adoption of children.
For donations to entities that promote the use of the Catalan language.
For donations to entities that promote scientific research and technological development and innovation.
For the rental payments made for the usual dwelling.
For the payment of interest on loans for master's and doctoral studies.
For rehabilitation of the usual dwelling.
For donations to certain entities for the benefit of the environment, the conservation of natural heritage and custody of the territory.
For investment by an angel investor for the acquisition of shares or social participation of new or recently created entities.
Due to the obligation to file income tax returns because of having more than one payor.
For taxpayers who have been widowed in the tax years 2023, 2024 and 2025. *New 2025*
For the rental of the main residence of victims of gender-based violence. *New 2025*
For investment in agricultural and housing cooperatives. *New 2025*

Deductions of the Autonomous Community of Extremadura

For the acquisition of housing for young people and for victims of terrorism.
For the purchase or renovation of a main residence in rural areas.
For investments in the renovation of housing in rural areas for rental purposes.
For income received from work less than 12.000€.
For care of disabled family members.
For foster care of minors.
For multiple births.
For the purchase of school supplies.
For investment in the acquisition of shares and social participation as a result of company incorporation agreements or capital increase in mercantile companies.
For the care of children up to and including 14 years of age.
For widowed taxpayers.
For the rental of a primary residence.
For taxpayers with habitual residence in municipalities and local entities under Extremadura with a population of less than 3.000 inhabitants.

For the external financing interests for investment in the usual dwelling for young people.
For landlords of vacant dwellings.
For dependent employment. *New 2025*
For monetary donations to cultural and artistic organisations and for the sponsorship of athletes. *New 2025*
For taxpayers who move their usual place of residence to Extremadura. *New 2025*
For the purpose of obtaining grants or subsidies awarded by the Autonomous Community of Extremadura to people with amyotrophic lateral sclerosis. *New 2025*

Deductions of the Autonomous Community of Galicia

For the birth or adoption of children.
For families with two children.
For large families.
For care of minor children.
For taxpayers with disabilities, aged 65 or over, who require help from third parties.
For expenses directed to the use of new technologies in Galician households.
For the rental payments made for the usual dwelling.
For foster care of minors.
For investment in the acquisition of shares or social participations in new or recently created entities and their financing.
For investment in shares of entities listed in the expansion companies' segment of the Alternative Stock Market.
For donations with the purpose of research and scientific development and technological innovation.
For investment in air conditioning and/or domestic hot water installations that use renewable energy in the habitual residence and intended exclusively for self-consumption.
For rehabilitation of properties located in historic centers.
For investment in agricultural companies and agricultural cooperative societies or community exploitation of the land.
For energy efficiency improvement works in residential buildings or in single-family dwellings.
Deduction in the regional tax liability for the aids and subsidies received by Galician top level sportsmen and sportswomen.
In respect of the grants and/or financial assistance received as a result of the damage caused by the forest fires that triggered the activation of the PEIFOGA under Situation 2 in Galicia in 2025. *New 2025*
For the aid received by those affected by thalidomide in Spain during the period 1950–1985. *New 2025*
For the financial assistance and grants received by people diagnosed with amyotrophic lateral sclerosis or its phenotypes. *New 2025*
For the purchase and refurbishment of homes in model village projects. *New 2025*

For investment in the acquisition of shares or equity interests in entities undertaking specific projects declared to be of special public, social or economic interest. *New 2025*
For expenses incurred in refurbishing a vacant property for letting as a residential property. *New 2025*
For the rental of vacant properties. *New 2025*
For the purchase of textbooks and school supplies. *New 2025*

Deductions of the Autonomous Community of La Rioja

For the birth or adoption of children.
For the amounts invested in the rehabilitation of the usual dwelling.
For amounts invested in the acquisition or construction of the usual dwelling for young people.
For the acquisition or rehabilitation of a second home in rural areas.
For investment in works to adapt the usual dwelling for people with disabilities.
For the acquisition, construction or rehabilitation of the usual dwelling carried out in small municipalities.
For expenses in schools, early childhood education centers or personnel hired to care for children in small municipalities.
For foster care of minors.
For each child under 3 years of taxpayers who have their residence or moving to small municipalities and maintain it for a period of at least 3 consecutive years.
For children from 0 to 3 years of age enrolled in any municipality.
For the acquisition of new electric vehicles.
For Internet access expenses for emancipated youth.
For electricity and gas supply expenses for domestic use for emancipated youth.
For investment in a usual dwelling for people under 36 years old.
For the rental payments made for the usual dwelling for people under 36 years old.
For the acquisition of non-assisted pedaling bicycles.
For donations for the promotion and encouragement of patronage development activities.
For donations for research, conservation, restoration, consolidation, dissemination, exhibition, and acquisition of goods of cultural interest of the Historical Heritage of La Rioja.
For donations to cultural companies.
For donation of cultural assets by their authors or creators and their heirs.
For the amounts destined to research, conservation, restoration, rehabilitation, or consolidation of assets that are part of the historical heritage of La Rioja.
For promote physical exercise and sports practice.
For alleviating the increase in interest rates on mortgage loans for the purchase of the usual dwelling.
For amounts destined to ELA patients.
To encourage the retention of the working population in rural areas. *New 2025*

In respect of irrevocable, outright donations for the purposes of patronage. *New 2025*
Membership fees paid to professional agricultural organisations. *New 2025*
Due to a diagnosis of coeliac disease. *New 2025*

Deductions of the Autonomous Community of Madrid

For the birth or adoption of children.
For international adoption of children.
For foster care of minors.
For unpaid fostering of people over 65 years of age and/or disabled.
For care of ascendant relatives.
For the rental payments made for the usual dwelling.
For expenses derived from the lease of housing.
For rental of vacant housing.
For educational expenses.
For families with two or more descendants and low income.
Deduction for care of children under three years of age, elderly dependents, and disabled persons.
For investment in the acquisition of shares and social participation of new or recently created entities.
For the promotion of self-employment (auto Empleo) of young people under 35 years of age.
For investments made in entities listed on the Alternative Stock Market.
For donations to foundations and sports clubs.
Due to the rise in the cost of borrowing for investment in a principal residence resulting from the increase in interest rates.
Deduction for the payment of interest on loans for Bachelor's, Master's and Doctorate studies.
Deduction for the acquisition of a usual dwelling due to the birth or adoption of children.
For obtaining the status of large family of general or special category.
For investments by new taxpayers from abroad.
For change of residence to a municipality at risk of depopulation.
For the purchase of a primary residence in municipalities at risk of depopulation.
For the payment of interest on home purchase loans for young people under the age of thirty.

Deductions of the Autonomous Community of Murcia

For investment in a usual dwelling.
For donations for the protection of cultural heritage.
For childcare expenses.
For investment in installations of renewable energy resources.
For investments in domestic water-saving devices.
For investment in the acquisition of shares and social participations of new or recently created entities.
For investment made in entities listed on the Alternative Stock Market.
For expenses in the acquisition of school supplies and textbooks.
For donations for bio sanitary research.
For the birth or adoption.
For taxpayers with disabilities.
For conciliation.
For unpaid fostering of people over 65 and/or people with disabilities.
For the rental payments made for the usual dwelling.
For women workers.
For single-parent family deduction.
For language training expenses.
For Internet access expenses.
For the acquisition of a usual dwelling or extension of it for large families.
For donations towards the promotion of cultural, artistic, social, scientific, technological and environmental activities. *New 2025*
For donations of items listed in the Cultural Heritage Inventory of the Autonomous Community of the Region of Murcia. *New 2025*
For expenses relating to the purchase of electric vehicles. *New 2025*
For expenditure on the installation of electric vehicle charging infrastructure. *New 2025*
Prescription glasses, contact lenses and cleaning solutions. *New 2025*
For expenses related to sport and healthy activities. *New 2025*
For expenses related to rare diseases. *New 2025*
Through investment in social economy organisations. *New 2025*
For veterinary expenses. *New 2025*

Deductions of the Autonomous Community of Valencia

For birth, adoption, delegation of custody for the purposes of adoption, or foster care.
For multiple births or adoption

For birth, adoption, foster care or delegation of custody of people with disabilities.
For large families or single-parent families.
For amounts allocated to the non-occasional care of children under the age of three in nurseries and early years education centres, including adopted or fostered children or those in care with a view to adoption.
For reconciling work with family life.
For taxpayers with a degree of disability equal to or greater than 33%, age equal to or greater than 65 years
For ascendants older than 75 years or older than 65 who are people with disabilities
For indefinitely hiring people affiliated with the Special System for Domestic Employees of the General Social Security Scheme for the care of people
For income derived from residential lettings, where the rent does not exceed the reference price for private rentals in the Valencian Community (landlord's deduction).
For the first acquisition of the usual dwelling by taxpayers aged 35 or less.
For acquisition of the usual dwelling by people with disabilities.
For amounts incurred to the acquisition or rehabilitation of the usual dwelling from public aid.
For rent or payment for the transfer of use of the main residence.
For the rental of a property as a result of carrying out an activity, whether self-employed or employed, in a different municipality.
For sums invested in self-consumption installations or in the generation of electricity or heat from renewable sources.
For donations for ecological purposes.
For donations of assets belonging to the Valencian Cultural Heritage.
For amounts donated for the conservation, repair or restoration of assets that are part of the Valencian Cultural Heritage.
For amounts destined by their holders to the conservation, repair, and restoration of Valencian Cultural Heritage assets.
For donations destined for the promotion of the Valencian Language.
For taxpayers with two or more descendants.
For the acquisition of school supplies.
For conservation works and improvement of quality, sustainability, and accessibility in the usual dwelling.
For maintenance work or improvements to the quality, sustainability and accessibility of the main residence carried out in 2014 and 2015.
For donations or transfers of use or loans for other non-professional cultural, scientific or sports purposes.
For amounts destined to cultural subsidies.
For the purchase of new vehicles falling within the categories set out in Order 5/2020 of 8 June.
For habitually residing in a municipality at risk of depopulation.
For alleviating the increase in interest rates on mortgage loans for the purchase of the usual dwelling.

For investment in the purchase of shares or equity interests in new or recently established entities.
For amounts paid for certain healthcare expenses.
For expenses associated with sports and health activities.
For amounts paid for fertility treatments carried out at authorised clinics or centres.
For sums derived from public aid granted by the Catalan Government pursuant to Decree-Law 3/2020 of 10 April to workers affected by a temporary lay-off scheme (ERTE) and to those who have reduced their working hours to balance work and family life following the declaration of a state of emergency due to the health crisis caused by Covid-19.
For monetary donations intended to fund research, innovation and scientific or technological development programmes in the field of the treatment and prevention of COVID-19 infections.
Donations to help cover the costs incurred as a result of the Covid-19 health crisis
For those affected by the floods caused by the cold drop in October 2024.

CONCLUSION

Through this updated review, we have examined the latest deductions available for the 2025 tax year, both at the national and autonomous community level. This year, several new deductions and adjustments have been introduced, making it even more important for taxpayers to stay informed about the specific regulations in each community to maximize tax benefits.

By understanding the current applicable deductions, readers will be better equipped to make informed financial decisions and fully leverage the tax incentives available. Nevertheless, tax laws remain dynamic, and individual circumstances differ, so Spence Clarke continues to strongly recommend consulting a qualified professional before making any decisions.

In conclusion, while the landscape of tax regulations in Spain remains complex and often challenging to navigate, the recent updates show a gradual evolution toward more specific and targeted benefits. We can only hope for continued efforts by the administration to simplify and clarify procedures, enabling all taxpayers national and foreign alike to comply confidently and benefit fully from the incentives designed to support them.

Spence Clarke specialises in Spanish tax, accounts, law and labour services, mainly to foreigners in Spain and Spanish nationals with international interests. Our cross-border knowledge helps clients adapt to the different system with the minimum of doubt and disruption. If you have any questions about this guide or any other matter [contact us](#), with no obligation, to see how we can help you. The contents of this guide are for general information only and provided without any responsibility and must not be relied upon without taking formal and specific advice from a suitably qualified professional adviser.