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AUTONOMIC DEDUCTIONS 2024

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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.

Deduction for renting an usual dwelling:

- Taxpayers who rent an 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.
- In no case may the deduction base exceed 150 euros.

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 international adoption of children
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

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 dation-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 humanitarian aid to the Ukrainian people due to the armed conflict in their country
For taking in Ukrainian individuals or families displaced by the armed conflict in their own country
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 labor 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

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 cash donations to descendants or adoptees under 35 years of age for the acquisition or rehabilitation of their first residence
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 works 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

Deductions of Autonomous Community of Cantabria

For the rental payments made for the usual dwelling
For family care
For home improvement works, amount generated in 2020 and/or 2021 pending application
For home improvement 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 investments or donations to Social Economy entities established in Cantabria
For education expenses
For domestic assistance

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.

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 the promotion of sustainable mobility
For the rental payments made for the usual dwelling
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 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

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 taxpayers who become widowed
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

Deductions of the Autonomous Community of Extremadura

For the acquisition of housing for young people and for victims of terrorism
For acquisition or rehabilitation of the usual dwelling in rural areas
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 payments made for the usual dwelling
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

Deductions of the Autonomous Community of Galicia

For the birth or adoption of children
For families with two or more children and 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 certain subsidies and/or aid obtained as a result of the damage caused by the fires that occurred in Galicia during the month of October 2017.
To alleviate the damage caused by the explosion of pyrotechnic material that took place in Tui during the month of May 2018
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.

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 the 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

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
Deduction for the payment of interest on loans for the acquisition of housing by young people.
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 purchase of a primary residence in municipalities at risk of depopulation

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.

Deductions of the Autonomous Community of Valencia

For the birth or adoption of children or, foster care
For multiple births or adoption
For the birth or adoption of children with disabilities
For large family or single parent family
For the amounts incurred to non-occasional custody in nurseries and first-cycle centers for early childhood education of children or permanent foster children under 3 years of age
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 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 the rental payments made for the usual dwelling
For rent paid due to relocation for work purpose
For obtaining income derived from the rental of property whose rent does not exceed the reference price of private rentals
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 to 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 donations or transfers of use or loans for other non-professional cultural, scientific or sports purposes
For amounts destined to cultural subsidies
For investments in installations for self-consumption of electrical energy or for the use of renewable energy sources in the usual dwelling
For the acquisition of new electric vehicles
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 acquisition of shares or social participations or contributions to cooperative societies
For increased mortgage interest due to interest rate fluctuations.
For amounts paid for health expenses
For expenses associated with sports and health activities
For expenses incurred because of the DANA in the main dwelling

CONCLUSION

Through this project, we have explored the different deductions available, both at the national and autonomous community level, highlighting the importance of understanding the specific tax regulations of each autonomous community to maximize tax savings.

By identifying and understanding the applicable deductions, our readers (the taxpayers) will be able to make more informed financial decisions and take full advantage of the tax benefits available. However, it is critical to keep in mind that tax laws are subject to change and that each individual's tax situation may vary, so we at Spence Clarke recommend always consulting with a professional.

To conclude, seeing that the world of tax regulations is currently very complex and has a great lack of clarity in several aspects (more so here in Spain) we can only hope for a change in the mentality of the administration that not only does not complicate but also lightens the processes so that taxpayers, whether national or foreign, may see themselves in a better position to face their tax obligations.

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.