

## **SERVICES FOR FAMILIES**

### **Residency application**

Things have changed quite a lot for UK nationals when it comes moving to work in Spain, once the Brexit transitional period is over. The rights of British citizens and their family members, when they begin their legal residence in Spain after the transitional period, will be those governed by the general immigration regime.

Based on the above, there are two ways to obtain residency for foreigners who want to work in Spain.

- Initial authorisation for temporary residence and paid employment.
- Authorisation for temporary residence and fixed-term or seasonal employment.

Both procedures are carried out, in the first instance, by the immigration office in Palma, and the person authorised to initiate them is the employer or legally authorised person.

In your specific case, we understand that, as you formalise fixed-term contracts, the way to obtain residency for your employees would be through the fixed-term authorisation. It is important to know that these authorisations must be requested 3 months before the start of the employment relationship.

### **Tax advice for non-residents:**

We understand that some of your workers will not be tax residents in our country and for this reason it is necessary for them to be aware of their tax obligations as non-resident taxpayers. It is important to advise them and make them understand that any income they obtain in our country (in this case income from work) must be declared to the Spanish tax authorities. On a quarterly or annual basis, depending on the specific case, they will have to fill in tax forms with the tax authorities. Our firm can provide you with all the necessary advice on this matter.

## **LEGAL SERVICES TO OFFER TO PARENTS OF STUDENTS.**

We know that Mallorca has always been a special destination for many Europeans, not only as a tourist destination, but also as a place of permanent residence for many of them. In this sense and after having been confronted with almost every kind of situation, we have come to the conclusion that the main problem with many of the foreign residents is the lack of information regarding their rights and obligations, in terms of residence permits, legal issues and legal advice related to their residence in Spain.

Our firm can offer parents comprehensive advice on these issues, which are essential for a family to be able to reside in Mallorca.

### **Obtaining the NIE (foreigner's identification number) at the police station**

This is an essential procedure for the foreigner who arrives in our country, because without it he/she will not be able to carry out almost any procedure or deal with the public administrations, or even formalise any type of private contract. Our firm, Alfonso Benavides Abogados y Asesores, because of the existing agreement between the Bar Association of the Balearic Islands and the National Police, is able to speed up this procedure so that foreigner citizens and their family members can obtain their NIE in around 15/20 days.

### **Application for authorisation of residence in Spain for European citizens.**

Any EU citizen has the right to reside and work in any member country. This does not mean that Europeans who decide to reside in Spain do not need to carry out a series of administrative procedures at the police station in order to regularise their administrative situation in Spanish territory. For this reason, European citizens who wish to settle in Spain will need to register in the Register of European Union Citizens, providing a series of documents and proving to have sufficient economic means to be able to live in Spain.

For example, a European citizen who does not work in Spain will have to take out health insurance and prove to have sufficient financial resources to live here.

### **Legal representation in the purchase and sale of real estate.**

One of the most important decisions foreigners who are thinking of settling in Mallorca normally make is to buy a property. We know how complicated it can be for a foreigner to deal with the different agents involved in the transaction (real estate agencies, town halls, tax authorities, land registry...).

In our opinion it is VERY important that foreigners receive legal advice in order to avoid future surprises such as unregistered properties (a very common occurrence in rural land properties), charges that should have been cancelled, existence of third parties acting in good faith...

### **Initial tax advice**

Once you are established, as long as you stay more than 183 days during the calendar year in Mallorca, you will be considered by the Spanish tax authorities as a resident in Spain. This is something that many foreigners are unaware of, or if they are aware of it, they do not have enough information about their obligations as Spanish taxpayers. There is a lot of misinformation among foreign communities about their tax obligations as residents.

It is of utmost importance to carry out several communications, both in the new country of residence and in the country of departure, due to the problems that may arise in the hypothetical case that both countries consider the person to be a tax resident in the same financial year.

Once these aspects have been clarified, we offer the client a tax approach by handing them a tax report in which they will be able to see what the fiscal impact (Tax Bill) will be once they have acquired residence in Spain. (Income tax, wealth tax, taxes due to the Autonomous Region).

### **Drafting of contracts**

We prepare and review all types of contracts (lease, purchase and sale, construction works...). It is vitally important to review contracts and even more when the contracting party is a foreigner who is often unfamiliar with the regulations of our country. The review of all contractual clauses is the key to a good relationship between the parties in order to avoid disputes in the future.

### **Drafting of wills**

As a law firm specialising in civil and tax law, we believe that it is essential for foreigners residing in Spain to make a will regarding the assets located in Spain. The law does not oblige you to do so, but in a hypothetical succession, the heirs will appreciate the fact that the deceased has set up one.

In short, it makes the inheritance acceptance process quicker and cheaper in terms of costs. Therefore, it is highly recommended that foreigners grant a will in Spain, always advised by a lawyer specialised in the matter.

### **Inheritance procedures**

Following on from the previous point, when a foreigner owner of assets in Spain dies, his or her heirs have to carry out an inheritance acceptance procedure in our country. As we have said before, the procedure is greatly simplified if the deceased has set up a will in our country, since otherwise certain documentation must be requested in the country of origin, apostilled and translated into Spanish, with the consequent cost that this entails.

Regardless of whether or not a will has been set up in Spain, the acceptance of assets in Spain entails a series of administrative procedures that a foreigner will find almost impossible to carry out unless represented by a lawyer.

### **Business advice**

It may be the case that a foreigner who decides to reside in Spain also wants to start a business or professional activity, either independently or through the creation of a company structure.

Our firm can provide the necessary legal and tax advice start such an activity. Starting with the registration of an individual entrepreneur in the special regime for self-employed workers (RETA), to the incorporation of limited liability companies.

Once the legal form through which you want to operate has been created, our accounting and labour department will provide a comprehensive service to comply with all obligations according to tax and social security regulations for companies.

Should you have any doubts regarding any of the above points, please do not hesitate to contact us. We are at your entire disposal for any further clarification.

Thank you in advance for trusting us. We look forward to have the opportunity to help you.

Alfonso Benavides Colom