

Do you
know
what is
paid in
Barcelona?



Ajuntament de
Barcelona

Institut
Municipal
d'Hisenda

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If you have a flat

...a house, a parking space,
commercial premises or
any other property that you
have purchased, inherited
or received as a donation...



PROPERTY TAX (IBI)

If you own the flat, you have to pay the **IBI**.

This tax is paid annually, always by the person who is the owner of the property on 1 January.

The first year you have to pay it, the City Council will send you the document to make the payment. In the following years, if you pay the tax via direct debit, it will be paid in four instalments throughout the year.

If you do not use direct debit, you will have to pay the tax on the dates stipulated in the tax calendar of the current year.

The amount of the IBI is calculated according to the property's assessed value, which is reviewed periodically.



You also have to pay two other taxes:

The sewerage tax for the maintenance, improvement and cleaning of the sewers, which is paid according to consumption as part of the water bill.

The municipal waste collection tax for waste generated in private homes, which is also paid as part of the water bill. This is an environmental tax aimed at properly managing the household waste produced in the city, increasing waste sorting and reducing emissions.

WHAT IF YOU RENT YOUR FLAT?

In this case, **the owner must pay the IBI**. However, the sewerage and waste collection taxes are paid by the person whose name is on the property's water bill.

CONSTRUCTION, INSTALLATION AND WORKS TAX (ICIO)

If you carry out home improvement projects involving structural modifications or renovations, or build a new home or a swimming pool...

You have to pay the **ICIO**.

This tax is paid whenever you carry out any kind of construction, installation or work that requires you to get a building permit or urban development license or to submit a declaration of compliance or prior notification.

The amount is calculated by applying 4% of the cost of the material execution of the work (the costs of labour plus materials needed).

It is paid at the start of work.



CAPITAL GAINS TAX ON URBAN LAND (aka *PLUSVALÍA*)

If you have inherited a home or property, received it as a donation or sold it...

You have to pay the capital gains tax (*plusvalía*).

This tax is paid on the increase in the value of a property, a plot of land, etc., when it is transferred from one owner to another.

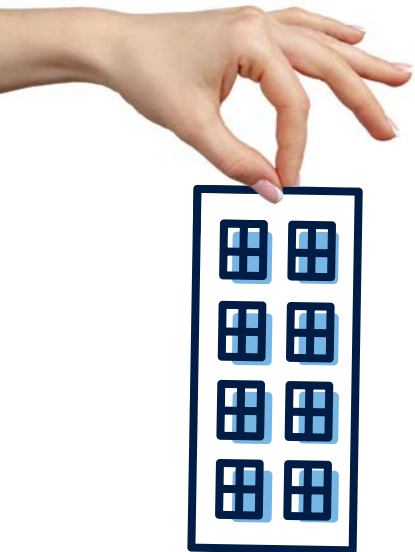
The capital gains tax has to be paid if you sell or inherit a property or receive it as a donation:

- A flat
- A house
- Commercial premises
- Etc.

You do not need to pay the capital gains tax if you purchase:

- A flat
- A house
- Commercial premises
- Etc.

The tax is paid via self-assessment.



MOVING TAX

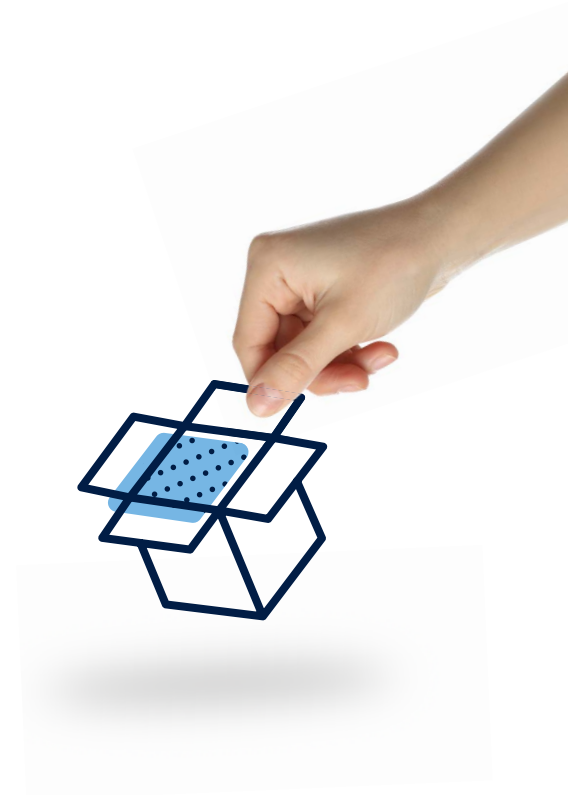
If you have to move...

You have to pay the tax for private use of public roads.

For example, if you need a lorry for the move, you have to pay a tax for this vehicle to occupy the street for a period of time.

The price to pay depends on the amount of space occupied and how long it is occupied.

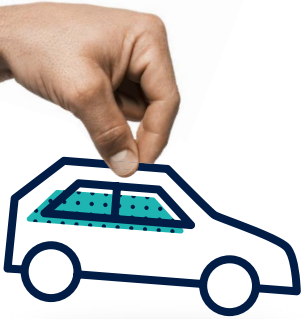
Once the tax has been paid, you also have to request a **permit to occupy public space for moving**.



If you have a car

...a van, a motorcycle,
a moped, etc., which
is suitable for driving
on public roads.





TAX ON MOTOR VEHICLES (IVTM)

If you own the vehicle, you have to pay the IVTM.

This tax is paid annually by the person who is the owner of the vehicle on 1 January or whenever **a new vehicle** is purchased.

If you purchase a **used vehicle**, you have to pay the tax starting the year after you purchase it.

The amount payable for the IVTM depends on the type of vehicle (car, van, motorcycle, etc.) and its power.



DRIVEWAY TAX

You have to pay this tax if you have a driveway at the entrance or exit to your home or commercial premises.

You pay the driveway tax for the right of way on the pavement. The amount depends on the category of the street.

For any arrangements related to the driveway tax, please contact the corresponding municipal district.



YOU SHOULD ALSO BEAR IN MIND THAT...

If you do not have a parking space, you have to get a receipt of payment in order to park your vehicle in regulated public parking zones.

If you are a resident, you can learn about the benefits of parking your vehicle in areas assigned to residents at areaverda.cat.



If you park the vehicle improperly or leave the vehicle on a public road...

You have to pay the towing service for the removal of the vehicle and its transport to the municipal lot, as well as the fee for use of the lot depending on how long the vehicle is there.



If the vehicle is not eligible for the DGT's environmental sticker (0, Eco, C, B) and therefore has limited access to the city's Low Emission Zone (LEZ), you will have to get authorisation to drive within the LEZ without a valid sticker at the Metropolitan Vehicle Registry.

The LEZ is an area measuring more than 95 km² which includes Barcelona and the municipalities around the ring roads, where the most polluting vehicles are gradually being restricted.



To charge an electric or hybrid vehicle...

You have to pay a private price for the use of city-owned charging points.



If you have a business

...or you're thinking about opening a shop, a bar, a restaurant, a hair salon or any other type of business, you have to know what taxes you need to pay in order to run the business.



TAX FOR PRIVATE USE OF PUBLIC ROADS

If your business has a terrace, you have to pay...

The tax for the use of public roads, which is paid once a year.

The amount depends on how many metres you occupy and the category of the street.



COUNCIL CHARGE FOR WASTE COLLECTION

If you do not have a private waste collection service, you have to pay **the council charge for waste collection.**

Everyone conducting a professional activity in the city of Barcelona has to have a waste collection service.

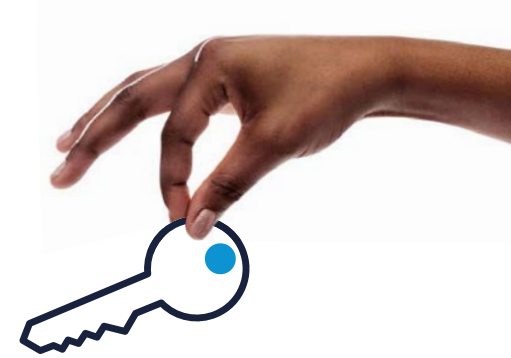
If you have not contracted a private collection service, your waste is collected by the Barcelona City Council, and as such, you'll have to pay **the council charge for waste collection** every year.



BUSINESS TAX (IAE)

This tax is applicable to economic activities (business, professional and artistic) within the municipality.

Companies and organisations engaged in business or artistic work have to pay this tax if their net turnover is equal to or higher than 1,000,000 euros.



STATEMENT OF REGISTRATION

If you are thinking of opening a business, you should know that...

You are exempt from paying the business tax if you open a small business (turnover less than 1,000,000 euros). However, regardless of this exemption, you must submit the statement of registration with the Spanish Tax Office.



CONSTRUCTION, INSTALLATION AND WORKS TAX (ICIO)

If you carry out structural changes or renovations in the commercial premises, you also have to pay this tax.

This tax is paid whenever you carry out any kind of construction, installation or work that requires you to get a building permit or urban development license or to submit a declaration of compliance or prior notification.

It is paid at the start of work.



URBAN SERVICES TAX

You have to pay this tax when you submit the application for a building permit or when you send a notification.

This is a tax for the provision of various services, such as the issue of licences and permits, reports etc. It is managed by Barcelona Cicle de l'Aigua (BCASA).



PROPERTY TAX (IBI)

If you own the commercial premises where you operate your business, you have to pay the IBI.

This tax is paid annually, always by the person who is the owner of the property on 1 January.

The first year you have to pay it, the City Council will send you the corresponding document to make the payment. In the following years, if you pay the tax via direct debit, it will be paid in four instalments throughout the year. If you do not use direct debit, you will have to pay the tax on the dates stipulated in the tax calendar of the current year.

The amount of the IBI is calculated according to the property's assessed value, which is reviewed periodically.



Other information of interest

...if you have a pet...

...or if you have to
organise a burial...



PET REGISTRATION

If you have a pet...

You have to pay a fee to register them in the Municipal Census.



FEES FOR SERVICES PROVIDED

If you have a pet and they get lost or run away...

As the owner, you must pay the fees for any services provided (pet collection on public roads, transfer to pet shelter, health check and identification, other health services if needed, etc.).



POTENTIALLY DANGEROUS DOG LICENSE (PPP)

If you have a pet listed as a potentially dangerous dog...

You must obtain the licence to own potentially dangerous dogs. The licence is personal and non-transferable and must be renewed every five years.



WHEN SOMEONE DIES

If they wished to be cremated, then...

The private price for the cremation of the body and other possible related services, such as treatment of the ashes, must be paid.

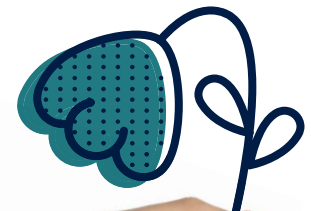
To lay the body or ashes to rest in a city cemetery...

You can acquire, by concession, a burial space where the remains of the deceased person can be deposited after the corresponding fee is paid, depending on the type chosen. To keep it clean and in proper condition, the fee for the conservation and cleaning of cemetery roads, sewers, landscaping and administrative buildings must be paid.

The fees for the preparation of the grave, the transfer, the digging and the burial must be paid at the time of death.

If you decide to renovate the grave or add decorative elements to it, you must secure the corresponding authorisation or license.

The Barcelona City Council offers affordable funeral services for city residents, which are regulated in both the private prices and the Byelaw on the Provision of Public Untaxed Assets.



Are you up on...

...when you have
to pay taxes?

...what happens if you
don't pay them?



WHAT IS THE BEST WAY TO KEEP UP ON YOUR TAX PAYMENTS?

Direct debit is the easiest and most convenient way to keep up with your tax obligations.



YES,
I KEEP UP
ON MY
PAYMENTS.

WHAT HAPPENS IF A TAX ISN'T PAID WITHIN THE STIPULATED TIME FRAME?

If a tax isn't paid within the stipulated time frame...

The tax can still be paid with a **5%** surcharge on the amount if it is paid before you receive the injunction notice.*

If it is not paid, the City Council will send this notice, which includes a **10%** surcharge on the amount of the tax and a new payment deadline.

I HAVE
NOT
KEPT UP
ON MY
PAYMENTS.

If it is still not paid by that deadline, a **20%** surcharge is generated along with the procedure to **embargo** the current accounts or other assets (homes, vehicles, salaries, pensions, etc.) owned by the person who owes the tax.

**This is an administrative action which starts the debt payment procedure in the enforcement phase.*

Customer service channels

...by telephone

...online

...personalised

...via the app





TOLL-FREE PHONE LINE 010

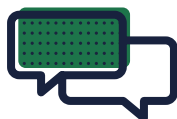
To request information and carry out certain procedures, phone 931 537 010 from outside the metropolitan area.



INTERNET

To request information and carry out procedures quickly and easily.

Without having to travel. Available at all times.



PERSONALISED SERVICE

Citizen information offices in each of the city's districts.

No appointment is needed to receive information. For any other procedures, an appointment is needed.



Municipal Tax Office

An appointment is needed. Visitors without an appointment are served on a first-come, first-served basis.

Calle de la Llacuna, 63
08005 Barcelona



BARCELONA A LA BUTXACA APP

The Barcelona City Council mobile app where you can make payments and carry out other procedures.



E-notifications. Do you know how they work?

Let us help you...



WHAT ARE E-NOTIFICATIONS?

E-notifications are the way to communicate with city residents online.

Instead of receiving notifications on paper by post, as was done until now, they are now available on a digital platform.

Every time a new notification is sent, you receive a notice by email or by text message on your mobile phone. You can open the notification from the email link or your profile.



WHO HAS TO USE E-NOTIFICATIONS?

E-notifications are compulsory for companies and legal persons but optional for individuals.

More available. Notifications are received immediately and can always be opened from any computer, mobile phone or tablet, anytime and anywhere.

More secure. Less risk of errors or missing a paper notification. Privacy in your interactions with the City Council is guaranteed.

More sustainable. Using less paper saves money and reduces the environmental impact.



The image features a solid light blue background. Three hands are visible, reaching towards the center. One hand is at the top right, another at the middle left, and a third at the bottom right. The text is arranged in four lines, centered horizontally. The first line is 'We're' in white serif font. The second line is 'creating' in a dark teal serif font. The third line is 'tomorrow' in a dark teal serif font. The fourth line is 'today' in a blue serif font. The hands appear to be interacting with the text, as if they are holding or adjusting it.

We're
creating
tomorrow
today