

RocaJunyent Informs

Real Estate Law Department
4 April 2023



Law 3/2023, of 16 March, on tax, financial, administrative and public sector measures of the Catalan Government (*Generalitat de Catalunya*) has amended various regulations affecting the real estate sector, including the following:

- ☐ It is determined how the period of two years of non-occupation of the dwellings is calculated in order for the tax on empty dwellings to accrue, clarifying that the transfer of the empty dwelling does not interrupt the calculation of this period for the new owner. Likewise, the formula for calculating the rebate foreseen for allocating housing for social renting is modified.
- ☐ With regard to the Generalitat's right of first refusal, it is extended to the onerous transfer of non-rented dwellings when the whole property is transferred, except in cases of intra-group transfers.
- ☐ With regard to the granting of licences, it is established that the technical professional associations or collaborating bodies that may issue the technical suitability

report that municipalities may require will be authorised to act throughout Catalonia by the Generalitat's Directorate General for Town Planning.

- ☐ In the field of tourism, the concept of seasonal stay is defined as any occupation of the dwelling for a continuous period of time equal to or less than 31 days, the figure of the owner of the shared household is included and the penalty regime is modified.
- ☐ The density of residential use is regulated in the ceiling for public housing.
- ☐ The regulation of urban plans for the implementation of actions declared to be of superior general interest is established.
- ☐ Donations of houses or money to acquire a house, which constitutes the first habitual residence of the donee, are encouraged by extending the 95% reduction in inheritance and gift tax to donations of land or money to acquire land so that, in both cases, the descendant builds his or her first habitual residence on it.
- ☐ The regulation of the reduced rate of transfer tax and documented legal acts of 5% on the acquisition of real estate by certain taxpayers (large families, single-parent families, people with disabilities and young people under 32 years of age) is modified, the taxable income tax base is increased from 30,000 to 36,000 euros and the acquisition of land is introduced within the scope of application of the aforementioned rates.
- ☐ A 100% rebate of the ITP-AJD tax rate in the AJD modality is introduced for public deeds documenting acts and contracts involving non-profit housing cooperatives and social initiative cooperatives related to the development and operation of housing under a regime of transfer of use, either for habitual and permanent use or for use as residences for the elderly or the disabled.
- ☐ In the area of social housing, the competence to determine the maximum prices applicable to social housing in first and subsequent adjudications is regulated, and the system used to update the modules according to the CPI is clarified.
- ☐ It is established that INCASOL must allocate the amount of the deposits it holds on deposit to investments for public housing construction, with special attention to rental developments and direct actions in old towns or urban renewal, keeping at least 10% of the resources available to meet repayments.