

CHANGES IN ANDALUSIA'S WEALTH TAX

In the meeting held on 20 September 2022, the **Governing Council** of the **Junta de Andalucía** has approved a **100% tax relief** for those liable to pay **Wealth Tax**.

As published in the **Official Gazette of the Regional Government of Andalusia** (BOJA), dated 21 September 2022, a new article 25 bis is added, related to **Wealth Tax**, with the following wording:

«Article 25 bis. General tax relief.

Subsequent to the tax deductions and allowances regulated by the State regulations, a 100% regional allowance shall be applied to the resulting tax liability if it is positive.»

Therefore, taking into account that the accrual date of **Wealth Tax** occurs in any case 31 December, **as from the tax year 2022**, this tax **will not be payable in Andalusia**.

Finally, it must be noted that, the aforementioned **100% tax relief** of the Wealth Tax liability **does not exempt from the obligation to file the corresponding tax form**, if applicable.

For further information: Full text in Spanish DL 7/2022 ([BOJA nº 182 - published 21 Sep 2022](#))