

DOCUMENTARY CHECKLIST

Foreign Real Estate Investment Tax Exemption Review

Documentary preparation before any Andorran real-estate acquisition by a foreign investor.

§ Acquirer identity

- Passports of all natural-person buyers and ultimate beneficial owners
- Corporate documents of any acquiring entity
- Andorran residence certificate (if any) and date of registration

§ Target property

- Property description, address and cadastral reference
- Draft sale agreement or letter of intent
- Use envisaged (residential, commercial, rental, promotion)
- Indicative valuation or recent appraisal

§ Residence threshold & timing

- Date of intended Andorran residence registration
- Date of intended acquisition (signing and completion)
- Confirmation whether the three-year residence threshold is met

§ Financing & source of funds

- Source-of-funds note and supporting evidence
- Bank statements covering the acquisition funds
- Any financing offer or mortgage term sheet

NEXT STEP

Exposure to the foreign real estate investment tax is mapped against the file. Where exemptions or reliefs may apply, the file is structured accordingly.