

Update on Code of Conduct – Spain Incentive payments

November 2023

EPHMRA has taken the steps to clarify the payment of incentives to HCPs in Spain:

A Healthcare professional's participation in a Market Research study in Spain, which is targeted and concerns their profession, is considered by the Spanish tax authority as a professional collaboration and as such any remuneration is subject to personal income tax (IRPF). The obligation lies with the payer to retain the tax. For further information see <https://petete.tributos.hacienda.gob.es/consultas> Consultation number: V0551-13.

The above will be incorporated in the 2024 Code of Conduct Update.

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