

General Taxpayer's Calendar 2019

| January 2019 | | | | | | |
|--------------|----|----|----|----|----|----|
| Mo | Tu | We | Th | Fr | Sa | Su |
| | 1 | 2 | 3 | 4 | 5 | 6 |
| 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 14 | 15 | 16 | 17 | 18 | 19 | 20 |
| 21 | 22 | 23 | 24 | 25 | 26 | 27 |
| 28 | 29 | 30 | 31 | | | |

| February 2019 | | | | | | |
|---------------|----|----|----|----|----|----|
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| 18 | 19 | 20 | 21 | 22 | 23 | 24 |
| 25 | 26 | 27 | 28 | | | |

| March 2019 | | | | | | |
|------------|----|----|----|----|----|----|
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| 25 | 26 | 27 | 28 | 29 | 30 | 31 |

| April 2019 | | | | | | |
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| 29 | 30 | | | | | |

| May 2019 | | | | | | |
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| June 2019 | | | | | | |
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| July 2019 | | | | | | |
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| August 2019 | | | | | | |
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| 19 | 20 | 21 | 22 | 23 | 24 | 25 |
| 26 | 27 | 28 | 29 | 30 | 31 | |

| September 2019 | | | | | | |
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| October 2019 | | | | | | |
|--------------|----|----|----|----|----|----|
| Mo | Tu | We | Th | Fr | Sa | Su |
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| 14 | 15 | 16 | 17 | 18 | 19 | 20 |
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| 28 | 29 | 30 | 31 | | | |

| November 2019 | | | | | | |
|---------------|----|----|----|----|----|----|
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| 18 | 19 | 20 | 21 | 22 | 23 | 24 |
| 25 | 26 | 27 | 28 | 29 | 30 | |

| December 2019 | | | | | | |
|---------------|----|----|----|----|----|----|
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| 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| 23 | 24 | 25 | 26 | 27 | 28 | 29 |
| 30 | 31 | | | | | |

➤ Access to the calendar in PDF



Full version

to print

➤ Access to the calendar



by months

➤ 21-01-2019 Until 21 January

INCOME AND CORPORATION TAX

Withholdings and deposits on account of earned incomes, economic activities, prizes and certain capital gains and attributions of income, gains deriving from shares and holdings in collective investment institutions, lease incomes from urban property, income from capital, authorized persons and balances in accounts.

- ▶ December 2018. Large companies: 111, 115, 117, 123, 124, 126, 128, 216, 230
- ▶ Fourth quarter 2018: 111, 115, 117, 123, 124, 126, 128, 136, 210, 216

VAT

- ▶ Communication of incorporations in December, special regime of the group of companies: 039
- ▶ Fourth quarter 2018: Electronic services: 368

INSURANCE PREMIUM TAX

- ▶ December 2018: 430
- ▶ Annual summary 2018: 480

MANUFACTURING SPECIAL TAXES

- ▶ October 2018. Large companies: 553, 554, 555, 556, 557, 558
- ▶ October 2018. Large companies: 561, 562, 563
- ▶ December 2018: 548, 566, 581
- ▶ December 2018: 570, 580
- ▶ Fourth quarter 2018: 521, 522, 547
- ▶ Fourth quarter 2018. Activities V1, V2, V7, F1, F2: 553
- ▶ Fourth quarter 2018: 582
- ▶ Fourth quarter 2018. Applications for refund: 506, 507, 508, 524, 572
Declaration of operations by registered recipients, fiscal representatives and authorised receivers: 510

SPECIAL ELECTRICITY TAX

- ▶ December 2018. Large companies: 560
- ▶ Fourth quarter 2018. Except large companies: 560

ENVIRONMENTAL TAXES

- ▶ Year 2018. Self-assessment 584
- ▶ Year 2018. Annual self-assessment: 585
- ▶ Third quarter 2018. Self-assessment 587

SPECIAL COAL TAX

- ▶ Fourth quarter 2018: 595
- ▶ Year 2018. Annual declaration of operations: 596

▶ 30-01-2019 Until 30 January

INCOME

Income tax payment by instalments

- ▶ Fourth quarter 2018:
 - ▶ Direct evaluation: 130
 - ▶ Objective evaluation: 131

VAT

- ▶ December 2018. Self-assessment 303

- ▶ December 2018. Group of companies, individual form: 322
- ▶ December 2018. Informative Tax Return of operations included in the VAT and IGIC (General Indirect Tax of the Canary Islands) register books and other operations: 340. Within the term for filing the IGC
- ▶ December 2018. Recapitulative return on intra-Community operations: 349
- ▶ December 2018. Group of companies, aggregated form: 353
- ▶ December 2018 (or year 2018). Operations assimilated to imports: 380
- ▶ Fourth quarter 2018. Self-assessment 303
- ▶ Fourth quarter 2018. Non-periodic tax return-settlement: 309
- ▶ Fourth quarter (or year 2018). Recapitulative return on intra-Community operations: 349
- ▶ Fourth quarter 2018. Operations assimilated to imports: 380
- ▶ Annual summary 2018: 390
- ▶ Request for refund compensatory charge and occasional passive subjects: 308
- ▶ Refund on compensations in the special regime for agriculture, livestock and fisheries: 341
- ▶ Option for or revocation of the application of the special proportional distribution for 2019 and following years, if activity began in the last quarter of 2018: 036/037

▶ **31-01-2019 Until 31 January**

INCOME AND CORPORATION TAX

Withholdings and deposits on account of earned incomes, economic activities, prizes and certain capital gains and attributions of income, gains deriving from shares and holdings in collective investment institutions, lease incomes from urban property, income from capital, authorized persons and balances in accounts.

- ▶ Annual summary 2018: 180, 188, 190, 193, 193-S, 194, 196, 270

VAT

- ▶ Request for application of the provisional percentage of deduction different from that fixed as definitive in the previous year: without model

INFORMATIVE DECLARATION OF INDIVIDUAL CERTIFICATES ISSUED TO SHAREHOLDERS OR PARTNERS OF COMPANIES OF NEW OR RECENT CREATION

- ▶ Annual summary 2018: 165

ANNUAL INFORMATION RETURN OF DEPOSITS, WITHDRAWALS FROM FUNDS AND COLLECTIONS FROM ANY DOCUMENT

- ▶ Year 2018: 171

QUARTERLY INFORMATIVE DECLARATION FOR TRANSFERRING THE USE OF PROPERTY FOR TOURISM PURPOSES

- ▶ Year 2018: 179

INFORMATIVE DECLARATION OF LOANS AND CREDITS AND OTHER FINANCIAL OPERATIONS RELATED TO REAL ESTATE PROPERTY

- ▶ Annual declaration 2018: 181

DONATIONS, ENDOWMENTS AND CONTRIBUTIONS RECEIVED AND WITHDRAWALS MADE

- ▶ Annual declaration 2018: 182

INFORMATION RETURN ON ORGANISATIONS UNDER THE INCOME ALLOCATION SYSTEM

- ▶ Year 2018: 184

INFORMATIVE DECLARATION OF ACQUISITIONS AND SALES OF SHARES AND HOLDINGS IN COLLECTIVE INVESTMENT INSTITUTIONS

- ▶ Annual declaration 2018: 187

OPERATIONS WITH FINANCIAL ASSETS

- ▶ Annual declaration of operations with Treasury Bills 2018: 192
- ▶ Annual declaration 2018: 198

PLANS, PENSION FUNDS, ALTERNATIVE SYSTEMS, MUTUAL INSURANCE COMPANIES, ASSURED PENSION PLANS, INDIVIDUAL SYSTEMATIC SAVINGS PLANS, COMPANY INSURANCE PLANS AND DEPENDENCE INSURANCE

- ▶ Annual declaration 2018: 345

▶ **15-02-2019 Until 15 February**

- ▶ Informative declaration for expenses in authorised nurseries or childhood education centres: 233

▶ **20-02-2019 Until 20 February**

INCOME AND CORPORATION TAX

Withholdings and deposits on account of earned incomes, economic activities, prizes and certain capital gains and attributions of income, gains deriving from shares and holdings in collective investment institutions, lease incomes from urban property, income from capital, authorized persons and balances in accounts.

- ▶ January 2019. Large companies: 111, 115, 117, 123, 124, 126, 128, 216, 230

TAX ID NUMBER (NIF)

- ▶ Fourth quarter 2018. Quarterly tax return of accounts or operations whose holders have not provided the NIF (Personal Tax ID) to the credit institutions: 195
- ▶ Annual return 2018. Identification of operations with cheques of credit institutions: 199

VAT

- ▶ January 2019. Recapitulative return on intra-Community operations: 349
- ▶ January 2019. Operations assimilated to imports: 380

SUBSIDIES, COMPENSATION OR AID FOR AGRICULTURAL, ANIMAL FARMING OR FORESTRY ACTIVITIES

- ▶ Annual declaration 2018: 346

INSURANCE PREMIUM TAX

- ▶ January 2019: 430

MANUFACTURING SPECIAL TAXES

- ▶ November 2018. Large companies: 553, 554, 555, 556, 557, 558
- ▶ November 2018. Large companies: 561, 562, 563
- ▶ January 2019: 548, 566, 581
- ▶ January 2019: 570, 580
- ▶ Fourth quarter 2018. Except large companies: 553, 554, 555, 556, 557, 558
- ▶ Fourth quarter 2018. Except large companies: 561, 562, 563

Declaration of operations by registered recipients, fiscal representatives and authorised receivers: 510

SPECIAL ELECTRICITY TAX

- ▶ January 2019. Large companies: 560

ENVIRONMENTAL TAXES

- ▶ Fourth quarter 2018. Payment in instalments: 583

▶ **28-02-2019 Until 28 of February**

VAT

- ▶ January 2019. Self-assessment 303
- ▶ January 2019. Group of companies, individual form: 322
- ▶ January 2019. Group of companies, aggregated form: 353

CORPORATION TAX

Companies whose tax period coincide with the calendar year: option/waiver of option for the calculation of split payments on the part of the tax base of the period of the three, nine or eleven months of each calendar year: 036

If the tax period does not coincide with the calendar year, the option/waiver of option will be exercised in the first two months of each tax period or between the beginning of the tax period and the end of the period for making the first split payment, if this period is less than two months.

ANNUAL TAX RETURN OF ELECTRICAL ENERGY CONSUMPTION

- ▶ Year 2018: 159

ANNUAL INFORMATION RETURN OF OPERATIONS PERFORMED BY BUSINESS PEOPLE OR PROFESSIONALS BELONGING TO THE SYSTEM OF PAYMENT COLLECTION MANAGEMENT BY CREDIT OR DEBIT CARDS

- ▶ Year 2018: 170

ANNUAL INFORMATIVE DECLARATION OF LONG-TERM SAVINGS PLANS

- ▶ Year 2018: 280

ANNUAL TAX RETURN FOR OPERATIONS WITH THIRD PARTIES

- ▶ Year 2018: 347

▶ **20-03-2019 Until 20 March**

INCOME AND CORPORATION TAX

Withholdings and deposits on account of earned incomes, economic activities, prizes and certain capital gains and attributions of income, gains deriving from shares and holdings in collective investment institutions, lease incomes from urban property, income from capital, authorized persons and balances in accounts.

- ▶ February 2019. Large companies: 111, 115, 117, 123, 124, 126, 128, 216, 230

VAT

- ▶ February 2019. Recapitulative return on intra-Community operations: 349
- ▶ February 2019. Operations assimilated to imports: 380

INSURANCE PREMIUM TAX

- ▶ February 2019: 430

MANUFACTURING SPECIAL TAXES

- ▶ December 2018. Large companies: 553, 554, 555, 556, 557, 558
- ▶ December 2018. Large companies: 561, 562, 563
- ▶ February 2019: 548, 566, 581
- ▶ February 2019: 570, 580

Declaration of operations by registered recipients, fiscal representatives and authorised receivers: 510

SPECIAL ELECTRICITY TAX

- ▶ February 2019. Large companies: 560

▶ **01-04-2019 Until 1 April**

VAT

- ▶ February 2019. Self-assessment 303
- ▶ February 2019. Group of companies, individual form: 322
- ▶ February 2019. Group of companies, aggregated form: 353

ENVIRONMENTAL TAXES

- ▶ Year 2018. Summarised declaration of operations with fluorinated greenhouse gases: 586

ANNUAL INFORMATION RETURN ON SECURITIES, INSURANCE AND INCOME

- ▶ Year 2018: 189

INFORMATIVE DECLARATION OF CLIENTS RECEIVING DISTRIBUTIONS OF EARNINGS FROM SPANISH COLLECTIVE INVESTMENT INSTITUTIONS, AND THOSE ON BEHALF OF WHOM THE TRADING ENTITY HAS CARRIED OUT REDEMPTIONS OR TRANSFERS OF SHARES OR PARTICIPATIONS

- ▶ Year 2018: 294

INFORMATIVE DECLARATION OF CLIENTS WITH AN INVESTING POSITION IN SPANISH COLLECTIVE INVESTMENT INSTITUTIONS AT 31 DECEMBER OF THE FINANCIAL YEAR, IN CASES OF CROSS-BORDER TRADING OF SHARES OR PARTICIPATIONS IN SPANISH COLLECTIVE INVESTMENT INSTITUTIONS

- ▶ Year 2018: 295

HYDROCARBON TAX

- ▶ Year 2018. Annual relation of second fee product recipients: 512
- ▶ Year 2018. Annual list of kilometres covered

INFORMATIVE RETURN ON ASSETS AND RIGHTS ABROAD

- ▶ Year 2018: 720

▶ **02-04-2019 From 2 April until 1 July**

INCOME AND WEALTH

- ▶ Online filing of 2018 Income Tax returns and 2018 Wealth Tax
- ▶ Filing by phone of the 2018 Income Tax return

Tax returns requiring payment made by direct debit until 26 June

▶ **22-04-2019 Until 22 April**

INCOME AND CORPORATION TAX

Withholdings and deposits on account of earned incomes, economic activities, prizes and certain capital gains and attributions of income, gains deriving from shares and holdings in collective investment institutions, lease incomes from urban property, income from capital, authorized persons and balances in accounts.

- ▶ March 2019. Large companies: 111, 115, 117, 123, 124, 126, 128, 216, 230
- ▶ First quarter 2019: 111, 115, 117, 123, 124, 126, 128, 136, 210, 216

Income tax payment by instalments

- ▶ First quarter 2019:
 - ▶ Direct evaluation: 130
 - ▶ Objective evaluation: 131

Payment in instalments for corporate and non-residents' permanent establishments tax

- ▶ Current year:
 - ▶ General scheme: 202
 - ▶ Tax consolidation system (tax groups): 222

VAT

- ▶ March 2019. Recapitulative return on intra-Community operations: 349
- ▶ March 2019. Operations assimilated to imports: 380
- ▶ First quarter 2019. Self-assessment 303
- ▶ First quarter 2019. Non-periodic tax return-settlement: 309
- ▶ First quarter 2019. Recapitulative return on intra-Community operations: 349
- ▶ First quarter 2019. Telecommunications, radio broadcasting or television and electronic services in VAT. Self-assessment 368
- ▶ First quarter 2019. Operations assimilated to imports: 380
- ▶ Request for refund compensatory charge and occasional passive subjects: 308
- ▶ Refund on compensations in the special regime for agriculture, livestock and fisheries: 341

INSURANCE PREMIUM TAX

- ▶ March 2019: 430

MANUFACTURING SPECIAL TAXES

- ▶ January 2019. Large companies: 553, 554, 555, 556, 557, 558
- ▶ January 2019. Large companies: 561, 562, 563
- ▶ March 2019: 548, 566, 581
- ▶ March 2019: 570, 580
- ▶ First quarter 2019: 521, 522, 547
- ▶ First quarter 2019. Activities V1, V2, V7, F1, F2: 553
- ▶ First quarter 2019. Applications for refund: 506, 507, 508, 524, 572
Declaration of operations by registered recipients, fiscal representatives and authorised receivers: 510

SPECIAL ELECTRICITY TAX

- ▶ March 2019. Large companies: 560
- ▶ First quarter 2019. Except large companies: 560
- ▶ Year 2018. Annual self-assessment: 560

ENVIRONMENTAL TAXES

- ▶ First quarter 2019. Payment in instalments: 585
- ▶ Year 2018. annual self-assessment: 589

SPECIAL COAL TAX

- ▶ First quarter 2019: 595

▶ 30-04-2019 Until 30 April**VAT**

- ▶ March 2019. Self-assessment 303
- ▶ March 2019. Group of companies, individual form: 322
- ▶ March 2019. Group of companies, aggregated form: 353

TAX ID NUMBER (NIF)

- ▶ First quarter 2019. Accounts or operations whose holders have not provided the NIF (Personal Tax ID) to the credit institutions: 195

QUARTERLY INFORMATIVE DECLARATION FOR TRANSFERRING THE USE OF PROPERTY FOR TOURISM PURPOSES

- ▶ First quarter 2019: 179

▶ 14-05-2019 From 14 May until 1 July**INCOME**

- ▶ Filing of the 2018 Annual Income Tax return in collaborating entities, Autonomous Communities and branches of the Tax Agency: D-100 and Equity: 714.
Tax returns requiring payment made by direct debit until 26 June

► **20-05-2019 Until 20 May**

INCOME AND CORPORATION TAX

Withholdings and deposits on account of earned incomes, economic activities, prizes and certain capital gains and attributions of income, gains deriving from shares and holdings in collective investment institutions, lease incomes from urban property, income from capital, authorized persons and balances in accounts

- ▶ April 2019. Large companies: 111, 115, 117, 123, 124, 126, 128, 216, 230

VAT

- ▶ April 2019. Recapitulative return on intra-Community operations: 349
- ▶ April 2019. Operations assimilated to imports: 380

INSURANCE PREMIUM TAX

- ▶ April 2019: 430

MANUFACTURING SPECIAL TAXES

- ▶ February 2019. Large companies: 553, 554, 555, 556, 557, 558
- ▶ February 2019. Large companies: 561, 562, 563
- ▶ April 2019: 548, 566, 581
- ▶ April 2019: 570, 580
- ▶ First quarter 2019. Except large companies: 553, 554, 555, 556, 557, 558
- ▶ First quarter 2019. Except large companies: 561, 562, 563

Declaration of operations by registered recipients, fiscal representatives and authorised receivers: 510

SPECIAL ELECTRICITY TAX

- ▶ April 2019. Large companies: 560

ENVIRONMENTAL TAXES

- ▶ First quarter 2019. Payment in instalments: 583
- ▶ First quarter 2019. Self-assessment 587

► **30-05-2019 Until 30 May**

VAT

- ▶ April 2019. Self-assessment 303
- ▶ April 2019. Group of companies, individual form: 322
- ▶ April 2019. Group of companies, aggregated form: 353

► **31-05-2019 Until 31 May**

ANNUAL DECLARATION OF FINANCIAL ACCOUNTS IN THE SPHERE OF MUTUAL ASSISTANCE

- ▶ Year 2018: 289

ANNUAL DECLARATION OF FINANCIAL ACCOUNTS OF CERTAIN U.S. PEOPLE

- ▶ Year 2018: 290

➤ **20-06-2019 Until 20 June**

INCOME AND CORPORATION TAX

Withholdings and deposits on account of earned incomes, economic activities, prizes and certain capital gains and attributions of income, gains deriving from shares and holdings in collective investment institutions, lease incomes from urban property, income from capital, authorized persons and balances in accounts.

- ▶ May 2019. Large companies: 111, 115, 117, 123, 124, 126, 128, 216, 230

VAT

- ▶ May 2019. Recapitulative return on intra-Community operations: 349
- ▶ May 2019. Operations assimilated to imports: 380

INSURANCE PREMIUM TAX

- ▶ May 2019: 430

MANUFACTURING SPECIAL TAXES

- ▶ March 2019. Large companies: 553, 554, 555, 556, 557, 558
- ▶ March 2019. Large companies: 561, 562, 563
- ▶ May 2019: 548, 566, 581
- ▶ May 2019: 570, 580

Declaration of operations by registered recipients, fiscal representatives and authorised receivers: 510

SPECIAL ELECTRICITY TAX

- ▶ May 2019. Large companies: 560

ENVIRONMENTAL TAXES

- ▶ Instalment payment 2019: 584

➤ **26-06-2019 Until 26 June**

INCOME AND WEALTH

- ▶ 2018 Annual Income Tax and Wealth Tax return with tax payable by direct debit: D-100, D-714

➤ **01-07-2019 Until 1 July**

INCOME AND WEALTH

- ▶ 2018 Annual Income Tax and Wealth Tax return resulting in tax refund, waiver of refund, negative amount and tax payable without direct debit of the first instalment: D-100, D-714
- ▶ Special taxation regime for Non-Residents' Income Tax for displaced workers 2018: 151

VAT

- ▶ May 2019: Self-assessment 303
- ▶ May 2019: Group of companies, individual Form: 322
- ▶ May 2019: Group of companies, aggregated form: 353

ANNUAL INFORMATIVE TAX RETURN FOR GRANTS RECEIVED WITHIN THE FRAMEWORK OF THE CANARY ISLANDS SPECIAL TAX REGIME AND OTHER STATE GRANTS BY PERSONAL INCOME TAX PAYERS OR NON-RESIDENT INCOME TAX PAYERS WITHOUT A PERMANENT ESTABLISHMENT

▶ Year 2018: 282

▶ **22-07-2019 Until 22 July**

INCOME AND CORPORATION TAX

Withholdings and deposits on account of earned incomes, economic activities, prizes and certain capital gains and attributions of income, gains deriving from shares and holdings in collective investment institutions, lease incomes from urban property, income from capital, authorized persons and balances in accounts.

▶ June 2019. Large companies: 111, 115, 117, 123, 124, 126, 128, 216, 230

▶ Second quarter 2019: 111, 115, 117, 123, 124, 126, 128, 136, 210.216

Income tax payment by instalments

▶ Second quarter 2019:

▶ Direct evaluation: 130

▶ Objective evaluation: 131

VAT

▶ June 2019. Recapitulative return on intra-Community operations: 349

▶ June 2019. Operations assimilated to imports: 380

▶ Second quarter 2019. Self-assessment 303

▶ Second quarter 2019. Non-periodic tax return-settlement: 309

▶ Second quarter 2019. Recapitulative return on intra-Community operations: 349

▶ Second quarter 2019. Telecommunications, radio broadcasting or television and electronic services in VAT. Self-assessment 368

▶ Second quarter 2019. Operations assimilated to imports: 380

▶ Request for refund compensatory charge and occasional passive subjects: 308

▶ Reimbursement of compensations in the Special Tax System of agriculture, livestock and fisheries 341

INSURANCE PREMIUM TAX

▶ June 2019: 430

MANUFACTURING SPECIAL TAXES

▶ April 2019. Large companies: 553, 554, 555, 556, 557, 558

▶ April 2019. Large companies: 561, 562, 563

▶ June 2019: 548, 566, 581

▶ June 2019: 570, 580

▶ Second quarter 2019: 521, 522, 547

▶ Second quarter 2019. Activities V1, V2, V7, F1, F2: 553

▶ Second quarter 2019. Applications for refund: 506, 507, 508, 524, 572

Declaration of operations by registered recipients, fiscal representatives and authorised receivers: 510

SPECIAL ELECTRICITY TAX

- ▶ June 2019. Large companies: 560
- ▶ Second quarter 2019. Except large companies: 560

ENVIRONMENTAL TAXES

Second quarter 2019. Payment in instalments: 585

SPECIAL COAL TAX

Second quarter 2019: 595

▶ **25-07-2019 Until 25 July**

CORPORATION TAX AND NON-RESIDENTS' INCOME TAX (PERMANENT ESTABLISHMENTS AND COMPANIES IN INCOME ALLOCATION SYSTEM INCORPORATED ABROAD WITH PRESENCE IN SPANISH TERRITORY)

Annual return 2018. Companies whose tax period does not coincide with the calendar year: 200, 206, 220 and 221

Rest of companies: in the 25 calendar days following the six months after the end of the tax period.

INFORMATIVE TAX RETURN OF GRANTS RECEIVED WITHIN THE FRAMEWORK OF THE CANARIES SPECIAL TAX REGIME AND OTHER STATE GRANTS RECEIVED BY NON-RESIDENT INCOME TAXPAYERS (PERMANENT ESTABLISHMENTS AND ENTITIES IN INCOME ALLOCATION SYSTEM INCORPORATED ABROAD WITH PRESENCE IN SPANISH TERRITORY)

Year 2018. Companies whose tax period does not coincide with the calendar year: 282

Rest of companies: in the 25 calendar days following the six months after the end of the tax period.

▶ **30-07-2019 Until 30 July**

VAT

- ▶ June 2019: Self-assessment 303
- ▶ June 2019: Group of organisations. individual form: 322
- ▶ June 2019: Group of companies, aggregated form: 353

▶ **31-07-2019 Until 31 July**

TAX ID NUMBER (NIF)

- ▶ Second quarter 2019. Accounts or operations whose holders have not provided the NIF (Personal Tax ID) to the credit institutions: 195

TAX ON DEPOSITS IN CREDIT INSTITUTIONS

- ▶ Self-Assessment 2018: 411
- ▶ Advanced tax payment. Self-assessment 2019: 410

QUARTERLY INFORMATIVE DECLARATION FOR TRANSFERRING THE USE OF PROPERTY FOR TOURISM PURPOSES

- ▶ Second quarter 2019: 179

► 20-08-2019 Until 20 August

INCOME AND CORPORATION TAX

Withholdings and deposits on account of earned incomes, economic activities, prizes and certain capital gains and attributions of income, gains deriving from shares and holdings in collective investment institutions, lease incomes from urban property, income from capital, authorized persons and balances in accounts.

- ▶ July 2019. Large companies: 111, 115, 117, 123, 124, 126, 128, 216, 230

VAT

- ▶ July 2019. Operations assimilated to imports: 380

MANUFACTURING SPECIAL TAXES

- ▶ May 2019. Large companies: 553, 554, 555, 556, 557, 558
- ▶ May 2019. Large companies: 561, 562, 563
- ▶ July 2019: 548, 566, 581
- ▶ July 2019: 570, 580
- ▶ Second quarter 2019. Except large companies: 553, 554, 555, 556, 557, 558
- ▶ Second quarter 2019. Except large companies: 561, 562, 563

Declaration of operations by registered recipients, fiscal representatives and authorised receivers: 510

SPECIAL ELECTRICITY TAX

- ▶ July 2019. Large companies: 560

► 30-08-2019 Until 30 August

VAT

- ▶ July 2019. Self-assessment 303
- ▶ July 2019. Group of companies, individual form: 322
- ▶ July 2019. Group of companies, aggregated form: 353

► 20-09-2019 Until 20 September

INCOME AND CORPORATION TAX

Withholdings and deposits on account of earned incomes, economic activities, prizes and certain capital gains and attributions of income, gains deriving from shares and holdings in collective investment institutions, lease incomes from urban property, income from capital, authorized persons and balances in accounts.

- ▶ August 2019. Large companies: 111, 115, 117, 123, 124, 126, 128, 216, 230

VAT

- ▶ July and August 2019. Recapitulative return on intra-Community operations: 349
- ▶ August 2019. Operations assimilated to imports: 380

INSURANCE PREMIUM TAX

- ▶ July and August 2019: 430

MANUFACTURING SPECIAL TAXES

- ▶ June 2019. Large companies: 553, 554, 555, 556, 557, 558
- ▶ June 2019. Large companies: 561, 562, 563
- ▶ August 2019: 548, 566, 581
- ▶ August 2019: 570, 580

Declaration of operations by registered recipients, fiscal representatives and authorised receivers: 510

SPECIAL ELECTRICITY TAX

- ▶ August 2019. Large companies: 560

ENVIRONMENTAL TAXES

- ▶ Second quarter 2019. Payment in instalments: 583
- ▶ Second quarter 2019. Self-assessment 587

▶ **30-09-2019 Until 30 September**

VAT

- ▶ August 2019. Self-assessment 303
- ▶ August 2019. Group of companies, individual form: 322
- ▶ August 2019. Group of companies, aggregated form: 353

▶ **21-10-2019 Until 21 October**

INCOME AND CORPORATION TAX

Withholdings and deposits on account of earned incomes, economic activities, prizes and certain capital gains and attributions of income, gains deriving from shares and holdings in collective investment institutions, lease incomes from urban property, income from capital, authorized persons and balances in accounts.

- ▶ September 2019. Large companies: 111, 115, 117, 123, 124, 126, 128, 216, 230
- ▶ Third quarter 2019: 111, 115, 117, 123, 124, 126, 128, 136, 210, 216

Income tax payment by instalments

- ▶ Third quarter 2019:
 - ▶ Direct evaluation: 130
 - ▶ Objective evaluation: 131

Payment in instalments for corporate and non-residents' permanent establishments tax

- ▶ Current year:
 - ▶ General scheme: 202
 - ▶ Tax consolidation system (tax groups): 222

VAT

- ▶ September 2019. Recapitulative return on intra-Community operations: 349

- ▶ September 2019. Operations assimilated to imports: 380
- ▶ Third quarter 2019. Self-assessment 303
- ▶ Third quarter 2019. Non-periodic tax return-settlement: 309
- ▶ Third quarter 2019. Recapitulative return on intra-Community operations: 349
- ▶ Third quarter 2019. Telecommunications, radio broadcasting or television and electronic services in VAT. Self-assessment 368
- ▶ Third quarter 2019. Operations assimilated to imports: 380
- ▶ Request for refund compensatory charge and occasional passive subjects: 308
- ▶ Refund on compensations in the special regime for agriculture, livestock and fisheries: 341

INSURANCE PREMIUM TAX

- ▶ September 2019: 430

MANUFACTURING SPECIAL TAXES

- ▶ July 2019. Large companies: 553, 554, 555, 556, 557, 558
- ▶ July 2019. Large companies: 561, 562, 563
- ▶ September 2019: 548, 566, 581
- ▶ September 2019: 570, 580
- ▶ Third quarter 2019: 521, 522, 547
- ▶ Third quarter 2019. Activities V1, V2, V7, F1, F2: 553
- ▶ Third quarter 2019. Applications for refund: 506, 507, 508, 524, 572

Declaration of operations by registered recipients, fiscal representatives and authorised receivers: 510

SPECIAL ELECTRICITY TAX

- ▶ September 2019. Large companies: 560
- ▶ Third quarter 2019. Except large companies: 560

ENVIRONMENTAL TAXES

- ▶ Third quarter 2019. Payment in instalments: 585
- ▶ Instalment payment 2019: 589

SPECIAL COAL TAX

- ▶ Third quarter 2019: 595

➤ **30-10-2019 Until 30 October**

VAT

- ▶ September 2019. Self-assessment 303
- ▶ September 2019. Group of companies, individual form: 322
- ▶ September 2019. Group of companies, aggregated form: 353

➤ **31-10-2019 Until 31 October**

TAX ID NUMBER (NIF)

- ▶ Third quarter 2018. Accounts or operations whose holders have not provided the NIF (Personal Tax ID) to the credit institutions: 195

QUARTERLY INFORMATIVE DECLARATION FOR TRANSFERRING THE USE OF PROPERTY FOR TOURISM PURPOSES

- ▶ Third quarter 2019: 179

TAX CURRENT ACCOUNT

- ▶ Application for inclusion for 2019: CCT
The waiver must be declared on the "application form for inclusion / communication of waiver of the current account system in tax matters"

▶ 05-11-2019 Until 5 November

INCOME

- ▶ Deposit of the second instalment in the 2018 annual tax return, in the event of split payment 102

▶ 20-11-2019 Until 20 November

INCOME AND CORPORATION TAX

Withholdings and deposits on account of earned incomes, economic activities, prizes and certain capital gains and attributions of income, gains deriving from shares and holdings in collective investment institutions, lease incomes from urban property, income from capital, authorized persons and balances in accounts.

- ▶ October 2019. Large companies: 111, 115, 117, 123, 124, 126, 128, 216, 230

VAT

- ▶ October 2019. Recapitulative return on intra-Community operations: 349
- ▶ October 2019. Operations assimilated to imports: 380

INSURANCE PREMIUM TAX

- ▶ October 2019: 430

MANUFACTURING SPECIAL TAXES

- ▶ August 2019. Large companies: 553, 554, 555, 556, 557, 558
- ▶ August 2019. Large companies: 561, 562, 563
- ▶ October 2019. 548, 566, 581
- ▶ October 2019. 570, 580
- ▶ Third quarter 2019. Except large companies: 553, 554, 555, 556, 557, 558
- ▶ Third quarter 2019. Except large companies: 561, 562, 563

Declaration of operations by registered recipients, fiscal representatives and authorised receivers: 510

SPECIAL ELECTRICITY TAX

- ▶ October 2019. Large companies: 560

ENVIRONMENTAL TAXES

- ▶ Third quarter 2019. Payment in instalments: 583

► **02-12-2019 Until 2 December**

VAT

- ▶ October 2019. Self-assessment 303
- ▶ October 2019. Group of companies, individual form: 322
- ▶ October 2019. Group of companies, aggregated form: 353
- ▶ Request for registration / cancellation. Monthly refund record: 036
- ▶ Request for application of common deduction scheme for differentiated sectors for 2019: without Form
- ▶ SII: Opt in or opt out of keeping record books electronically: 036
- ▶ SII. Notification re opt in or opt out of invoicing by recipients of operations or third parties: 036

INFORMATIVE TAX RETURN FOR RELATED-PARTY TRANSACTIONS AND SITUATIONS RELATED TO COUNTRIES OR TERRITORIES CLASSIFIED AS TAX HAVENS

- ▶ Year 2018: Companies whose tax period does not coincide with the calendar year: 232
Rest of companies: within the month following the ten months subsequent to the end of the tax period.

ENVIRONMENTAL TAXES

- ▶ Year 2018. Self-assessment 583
- ▶ Year 2019: Annual self-assessment for cessation of activity: 588

► **20-12-2019 Until 20 December**

INCOME AND CORPORATION TAX

Withholdings and deposits on account of earned incomes, economic activities, prizes and certain capital gains and attributions of income, gains deriving from shares and holdings in collective investment institutions, lease incomes from urban property, income from capital, authorized persons and balances in accounts.

- ▶ November 2019. Large companies: 111, 115, 117, 123, 124, 126, 128, 216, 230

Split payments for non-residents' companies and permanent establishments

- ▶ Current year:
 - ▶ General scheme: 202
 - ▶ Tax consolidation system (tax groups): 222

VAT

- ▶ November 2019. Recapitulative return on intra-Community operations: 349
- ▶ November 2019. Operations assimilated to imports: 380

INSURANCE PREMIUM TAX

- ▶ November 2019: 430

MANUFACTURING SPECIAL TAXES

- ▶ September 2019. Large companies: 553, 554, 555, 556, 557, 558
- ▶ September 2019. Large companies: 561, 562, 563

- ▶ November 2019: 548, 566, 581

- ▶ November 2019: 570, 580

Declaration of operations by registered recipients, fiscal representatives and authorised receivers: 510

SPECIAL ELECTRICITY TAX

- ▶ November 2019. Large companies: 560

ENVIRONMENTAL TAXES

- ▶ Payment in instalments: 584

- ▶ Year 2018. Annual informative tax return operations with taxpayers: 591

▶ **30-12-2019 Until 30 December**

VAT

- ▶ November 2019. Self-assessment 303

- ▶ November 2019. Group of companies, individual form: 322

- ▶ November 2019. Group of companies, aggregated form: 353

▶ **31-12-2019 Until 31 December**

INCOME

- ▶ Waiver or revocation of simplified direct estimate and objective assessment for 2020 and successive years: 036/037

VAT

- ▶ Waiver or revocation of simplified schemes and agriculture, livestock and fisheries for 2020 and successive years: 036/037

- ▶ Option or revocation of determination of the tax base by means of the overall profit margin in the special regime of used goods, artworks, antiques and collectable objects for 2020 and successive years: 036

- ▶ Option to pay tax in the destination for distance sales to other countries of the European Union for 2020 and 2021: 036

- ▶ Waiving of the common deduction regime for differentiated sectors for 2020: without model

- ▶ Communication of registration in the special regime of the group of companies: 039

- ▶ Option or waiver of the advanced modality of the special regime of groups of companies: 039

- ▶ Annual communication regarding the special regime of the group of companies: 039

- ▶ Opt in to the special cash basis regime for 2020: 036/037

- ▶ Opt out of the special cash basis regime for 2020, 2021 and 2022:: 036/037

