

# Taxpayer's calendar 2021

## Until 20 January

- Income and Corporation Tax
- VAT
- Insurance Premium Tax
- Manufacturing Special Taxes
- Special Electricity Tax
- Impuestos Medioambientales
- Impuesto Especial sobre el Carbón

## 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 unit trusts, lease incomes from urban property, income from capital, authorized persons and balances in accounts.

- December 2020.Large companies:111, 115, 117, 123, 124, 126, 128, 216, 230
- Fourth quarter 2020:111, 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 2020:Electronic services:368

## INSURANCE PREMIUM TAX

- December 2020:430
- Annual summary 2020:480

## MANUFACTURING SPECIAL TAXES

- October 2020.Large companies:553, 554, 555, 556, 557, 558
- October 2020.Large companies:561, 562, 563
- December 2020:548, 566, 581
- December 2020:570, 580
- Fourth quarter 2020:521, 522, 547
- Fourth quarter 2020.Activities V1, V2, V7, F1, F2:553
- Fourth quarter 2020.Applications for refund:506, 507, 508, 524, 572

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

## **SPECIAL ELECTRICITY TAX**

- December 2020.Large companies:560
- Fourth quarter 2020.Except large companies:560

## **ENVIRONMENTAL TAXES**

- Year 2020.Self-assessment584
- Year 2020.Annual self-assessment:585
- Third quarter 2020.Self-assessment587

## **SPECIAL COAL TAX**

- Fourth quarter 2020:595
- Year 2020.Annual statement of operations:596

## **Until 1 of February**

- Income and Corporation Tax
- VAT
- Informative Tax Return of individual certifications issued to the partners or shareholders of new or recently created companies
- Annual informative return of deposits, withdrawals from funds and of collections from any document
- Informative Tax Return of loans and credits and other financial operations related to real estate
- Informative Tax Return of donations and contributions received and withdrawals made
- Informative Tax Return of companies in income allocation regime
- Informative Tax Return of acquisitions and stock and share transfers in institutions of collective investment
- Operations with financial assets
- Informative declaration for authorised nursery or childhood education centre expenses
- Plans, pension funds, alternative systems, provident societies, guaranteed pension plans, individual systematic savings plans, company pension schemes and dependence insurance

## **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 unit trusts, lease incomes from urban property, income from capital, authorized persons and balances in accounts.
  - Annual summary 2020:180, 188, 190, 193, 193-S, 194, 196, 270
- Income tax payment by instalments

- Fourth quarter 2020:
  - Estimación directa:130
  - Objective evaluation:131

## **VAT**

- December 2020.Self-assessment303
- December 2020.Group of companies, individual form:322
- December 2020.Recapitulative return on intra-Community operations:349
- December 2020.Group of companies, aggregated form:353
- December 2020 (or 2020).Operations assimilated to imports:380
- Fourth quarter 2020.Self-assessment303
- Fourth quarter 2020.Non-periodic tax return-settlement:309
- Fourth quarter 2020.Recapitulative return on intra-Community operations:349
- Fourth quarter 2020.Operations assimilated to imports:380
- Annual summary 2020:390
- Request for reimbursement of equivalence surcharge and occasional taxpayers:308
- Adjustment of the tax proportions of the settlement periods prior to the start of trading.318
- 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 2021 and following years, if activity began in the last quarter of 2020:036/037
- 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 CERTIFICATIES ISSUED TO SHAREHOLDERS OR PARTNERS OF COMPANIES OF NEW OR RECENT CREATION**

- Annual summary 2020:165

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

- Año 2020:171

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

- Annual Tax return 2020:181

## **DONATIONS, ENDOWMENTS AND CONTRIBUTIONS RECEIVED AND WITHDRAWALS MADE**

- Annual Tax return 2020:182

## **INFORMATION RETURN ON ORGANISATIONS UNDER THE INCOME ALLOCATION SYSTEM**

- Año 2020:184

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

- Annual Tax return 2020:187

## **OPERATIONS WITH FINANCIAL ASSETS**

- Annual tax return for operations with Treasury Bills 2020:192
- Annual tax return for transactions with financial assets 2020:198

## **INFORMATIVE DECLARATION FOR EXPENSES IN AUTHORISED NURSERIES OR CHILDHOOD EDUCATION CENTRES**

- Annual Tax return 2020:233

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

- Annual Tax return 2020:345

### **Until 22 of February**

- Income and Corporation Tax
- Tax Identification Number
- VAT
- Subsidies, compensation or aid for agricultural, farming or forestry-related activities
- Insurance Premium Tax
- Manufacturing Special Taxes
- Special Electricity Tax
- Environmental taxes
- Tax on Financial Transactions

## **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 unit trusts, lease incomes from urban property, income from capital, authorized persons and balances in accounts.

- January 2021.Large companies:111, 115, 117, 123, 124, 126, 128, 216, 230

## **TAX ID NUMBER (NIF)**

- Fourth quarter 2020.Quarterly tax return for accounts and operations in which the holders have not supplied credit institutions with their tax numbers (NIFs): 195
- Annual return 2020.Identification of operations with cheques of credit institutions:199

## **VAT**

- January 2021.Recapitulative return on intra-Community operations:349
- January 2021.Operations assimilated to imports:380

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

- Annual Tax return 2020:346

## **INSURANCE PREMIUM TAX**

- January 2021:430

## **MANUFACTURING SPECIAL TAXES**

- November 2020.Large companies: 553, 554, 555, 556, 557, 558
- November 2020.Large companies: 561, 562, 563
- January 2021: 548, 566, 581
- Fourth quarter 2020.Except large companies: 553, 554, 555, 556, 557, 558
- Fourth quarter 2020.Except large companies: 561, 562, 563
- Statement of operations by registered recipients, fiscal representatives and authorised receivers:510

## **SPECIAL ELECTRICITY TAX**

- January 2021.Large companies:560

## **ENVIRONMENTAL TAXES**

- Fourth quarter 2020.Payment in instalments:583

## **Until 1 March**

- VAT
- Corporation Tax
- Annual electricity consumption tax return
- Annual Informative Tax Return of operations performed by employers or professionals belonging to the system of collection management by credit or debit cards
- Annual informative declaration of long-term savings plans
- Annual tax return operations with third parties

## **VAT**

- January 2021.Self-assessment:303
- January 2021.Group of companies, individual form:322
- January 2021.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 for this form of instalment payment 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 instalment payment, if this period is less than two months:036

## **ANNUAL TAX RETURN OF ELECTRICAL ENERGY CONSUMPTION**

- Año 2020:159

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

- Año 2020:170

## **ANNUAL INFORMATIVE DECLARATION OF LONG-TERM SAVINGS PLANS**

- Año 2020:280

## **ANNUAL TAX RETURN FOR OPERATIONS WITH THIRD PARTIES**

- Año 2020:347

## **Until 22 March**

- Income and Corporation Tax
- VAT
- Insurance Premium Tax
- Manufacturing Special Taxes
- Special Electricity Tax
- Tax on Financial Transactions

## **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 unit trusts, lease incomes from urban property, income from capital, authorized persons and balances in accounts.

- February 2021.Large companies:111, 115, 117, 123, 124, 126, 128, 216, 230

## **VAT**

- February 2021.Recapitulative return on intra-Community operations:349
- February 2021.Operations assimilated to imports:380

## **INSURANCE PREMIUM TAX**

- February 2021:430

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- December 2020.Large companies:561, 562, 563
- February 2021:548, 566, 581
- Statement of operations by registered recipients, fiscal representatives and authorised receivers:510

## **SPECIAL ELECTRICITY TAX**

- February 2021.Large companies:560

## **Until 30 March**

- VAT
- Environmental taxes

## **VAT**

- February 2021.Self-assessment303
- February 2021.Group of companies, individual form:322
- February 2021.Group of companies, aggregated form:353

## **ENVIRONMENTAL TAXES**

- Year 2020.Summarised declaration of operations with fluorinated greenhouse gases:586

## **Until 31 March**

- Informative Tax Return of securities, insurances and incomes
- 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
- Informative declaration of clients with an investing position in Spanish collective investment institutions, dated at 31 of December of the financial year, in the cases of cross-border

- trading of shares or participations in Spanish collective investment institutions
- Informative declaration on goods and rights located abroad
- Hydrocarbons Tax

## **ANNUAL INFORMATION RETURN ON SECURITIES, INSURANCE AND INCOME**

- Año 2020:189

## **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**

- Año 2020:294

## **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**

- Año 2020:295

## **INFORMATIVE DECLARATION ON ASSETS AND RIGHTS ABROAD**

- Año 2020:720

## **HYDROCARBON TAX**

- Year 2020.Annual relation of second fee product recipients:512
- Year 2020.Annual list of kilometres covered

## **From 7 April to 30 June**

- Income and Wealth Taxes

## **INCOME AND WEALTH**

- Online filing of 2020 Income Tax returns and 2020 Wealth Tax

**Tax returns requiring payment made by direct debit until 25 June**

## **Until 20 April**



- Income and Corporation Tax
- VAT
- Insurance Premium Tax
- Manufacturing Special Taxes
- Special Electricity Tax
- Impuestos Medioambientales
- Impuesto Especial sobre el Carbón
- Tax on Financial Transactions

## **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 unit trusts, lease incomes from urban property, income from capital, authorized persons and balances in accounts.
  - March 2021.Large companies:111, 115, 117, 123, 124, 126, 128, 216, 230
  - First quarter 2021:111, 115, 117, 123, 124, 126, 128, 136, 210, 216
- **Income tax payment by instalments**
  - First quarter 2021:
    - Estimación directa:130
    - Objective evaluation:131
- **Split payments of non-residents' companies and permanent establishments**
  - Current year:
    - General scheme:202
    - Tax consolidation system (tax groups):222

## **VAT**

- March 2021.Recapitulative return on intra-Community operations:349
- March 2021.Operations assimilated to imports:380
- First quarter 2021.Self-assessment303
- First quarter 2021.Non-periodic tax return-settlement:309
- First quarter 2021.Recapitulative return on intra-Community operations:349
- First quarter 2021.Telecommunications, radio broadcasting or television and electronic services in VAT.Self-assessment368
- First quarter 2021.Operations assimilated to imports:380
- Request for reimbursement of equivalence surcharge and occasional taxpayers:308
- Refund on compensations in the special regime for agriculture, livestock and fisheries:341

## **INSURANCE PREMIUM TAX**

- March 2021:430

## **MANUFACTURING SPECIAL TAXES**

- January 2021.Large companies:561, 562, 563
- March 2021:548, 566, 581
- First quarter 2020:521, 522, 547
- First quarter 2021 (\*) Activities V1, V2, F1, F2:553 - (establishments approved for the keeping of accounts on paper)
- First quarter 2021.Applications for refund:506, 507, 508, 524, 572
- Statement of operations by registered recipients, fiscal representatives and authorised receivers:510

## **SPECIAL ELECTRICITY TAX**

- March 2021.Large companies:560
- First quarter 2021.Except large companies:560
- Year 2020.Annual self-assessment:560

## **ENVIRONMENTAL TAXES**

- First quarter 2021.Payment in instalments:585
- Year 2020.Annual self-assessment:589

## **SPECIAL COAL TAX**

- First quarter 2021:595

## **Until 30 April**

- VAT
- Quarterly informative declaration for transferring the use of property for tourism purposes
- Tax ID Number (NIF)
- Tax on Certain Digital Services

## **VAT**

- March 2021.Self-assessment:303
- March 2021.Group of companies, individual form:322
- March 2021.Group of companies, aggregated form:353

## **TAX ID NUMBER (NIF)**

- First quarter 2021.Accounts or operations whose holders have not provided the NIF (Personal Tax ID) to the credit institutions:195

## **From 6 May to 30 June**

Filing by phone of the 2020 Income Tax return

Filing by phone of the 2020 Income Tax return

## Until 20 May

- Income and Corporation Tax
- VAT  
Insurance Premium Tax
- Manufacturing Special Taxes
- Special Electricity Tax
- Impuestos Medioambientales
- Tax on Financial Transactions

## 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 2021. Large companies: 111, 115, 117, 123, 124, 126, 128, 216, 230

## VAT

- April 2021. Recapitulative return on intra-Community operations: 349
- April 2021. Operations assimilated to imports: 380

## INSURANCE PREMIUM TAX

- April 2021: 430

## MANUFACTURING SPECIAL TAXES

- February 2021. Large companies: 561, 562, 563
- April 2021: 548, 566, 581
- First quarter 2021. Except large companies: 561, 562, 563
- Statement of operations by registered recipients, fiscal representatives and authorised receivers: 510

## SPECIAL ELECTRICITY TAX

- April 2021. Large companies: 560

## ENVIRONMENTAL TAXES

- First quarter 2021. Payment in instalments: 583
- First four-month period 2021. Self-assessment: 587

## Until 31 May

- VAT
- Annual declaration of financial accounts in the sphere of mutual assistance
- Annual Informative Tax Return on the financial accounts of certain United States citizens

## **IVA**

- April 2021.Self-assessment:303
- April 2021.Group of companies, individual form:322
- April 2021.Group of companies, aggregated form:353

## **ANNUAL DECLARATION OF FINANCIAL ACCOUNTS IN THE SPHERE OF MUTUAL ASSISTANCE**

- Año 2020:289

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

- Año 2020:290

### **From 2 June to 30 June**

Presentation of the 2020 Income Tax Return with the Tax Agency

Presentation of the 2020 Income Tax Return with the Tax Agency

### **Until 21 June**

- Income and Corporation Tax
- VAT
- Insurance Premium Tax
- Manufacturing Special Taxes
- Special Electricity Tax
- Impuestos Medioambientales
- Tax on Financial Transactions

## **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 unit trusts, lease incomes from urban property, income from capital, authorized persons and balances in accounts.

- May 2021.Large companies:111, 115, 117, 123, 124, 126, 128, 216, 230

## **VAT**

- May 2021. Recapitulative return on intra-Community operations:349
- May 2021. Operations assimilated to imports:380

## **INSURANCE PREMIUM TAX**

- May 2021:430

## **MANUFACTURING SPECIAL TAXES**

- March 2021. Large companies:561, 562, 563
- May 2021:548, 566, 581
- Statement of operations by registered recipients, fiscal representatives and authorised receivers:510

## **SPECIAL ELECTRICITY TAX**

- May 2021. Large companies:560

## **ENVIRONMENTAL TAXES**

- Instalment payment 2021:584

## **TAX ON FINANCIAL TRANSACTIONS**

- January, February, March, April and May 2021:604

### **Until 25 June**

- Income and Wealth Taxes

## **INCOME AND WEALTH**

- 2020 Annual Income Tax and Wealth Tax return with tax payable by direct debit:D-100, D-714

### **Until 30 June**

- Income and Wealth Taxes
- VAT
- Annual informative tax return for grants received within the framework of the Economic and Tax System of the Canary Islands and other State grants by Personal Income Tax payers or Non-resident Income Tax payers without a permanent establishment.

## **INCOME AND WEALTH**

- 2020 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 2020:151

## **VAT**

- May 2021:Self-assessment303
- May 2021: Group of companies, individual form:322
- May 2021:Group of companies, aggregated form:353

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

- Año 2020:282

## **Until 20 July**

- Income and Corporation Tax
- VAT
- Insurance Premium Tax
- Manufacturing Special Taxes
- Special Electricity Tax
- Impuestos Medioambientales
- Impuesto Especial sobre el Carbón
- Tax on Financial Transactions

## **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 unit trusts, lease incomes from urban property, income from capital, authorized persons and balances in accounts.

- June 2021.Large companies:111, 115, 117, 123, 124, 126, 128, 216, 230
- Second quarter 2021:111, 115, 117, 123, 124, 126, 128, 136, 210, 216

### **Income tax payment by instalments**

- Second quarter 2021:
  - Estimación directa:130
  - Objective evaluation:131

## **VAT**

- June 2021.Recapitulative return on intra-Community operations:349

- June 2021.Operations assimilated to imports:380
- Second quarter 2021.Self-assessment303
- Second quarter 2021.Non-periodic tax return-settlement:309
- Second quarter 2021.Recapitulative return on intra-Community operations:349
- Second quarter 2021.Telecommunications, radio broadcasting or television and electronic services in VAT.Self-assessment368
- Second quarter 2021.Operations assimilated to imports:380
- Request for reimbursement of equivalence surcharge and occasional taxpayers:308
- Reimbursement of compensations in the Special Tax System of agriculture, livestock and fisheries341

## **INSURANCE PREMIUM TAX**

- June 2021:430

## **MANUFACTURING SPECIAL TAXES**

- April 2021.Large companies:561, 562, 563
- June 2021:548, 566, 581
- Second quarter 2021:521, 522, 547
- Second quarter 2021 Activities V1, V2, F1, F2:553 - (establishments approved for the keeping of accounts on paper)
- Second quarter 2021.Applications for refund:506, 507, 508, 524, 572
- Statement of operations by registered recipients, fiscal representatives and authorised receivers:510

## **SPECIAL ELECTRICITY TAX**

- June 2021.Large companies:560
- Second quarter 2021.Except large companies:560

## **ENVIRONMENTAL TAXES**

Second quarter 2021.Payment in instalments:585

## **SPECIAL COAL TAX**

Second quarter 2021:595

## **TAX ON FINANCIAL TRANSACTIONS**

- June 2021:604

## **Until 26 July**

- Corporation Tax and Non-Residents' Income Tax (Permanent Establishments and Companies in Income Allocation System incorporated abroad with presence in Spanish

territory)

- Declaration of asset-related provision through conversion of assets for deferred tax as credit payable to the Tax Administration.
- Informative tax return of grants received within the framework of the Economic and Tax System of the Canary Islands and other State grants received by Non-Residents' Income Taxpayers (permanent establishments and entities in income allocation system incorporated abroad with presence in Spanish territory).

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

Annual return 2020. 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.

## **DECLARATION OF ASSET-RELATED PROVISION THROUGH CONVERSION OF ASSETS FOR DEFERRED TAX AS CREDIT PAYABLE TO THE TAX ADMINISTRATION**

Year 2020. Companies whose tax period does not coincide with the calendar year: 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 ECONOMIC AND TAX SYSTEM OF THE CANARY ISLANDS 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 2020. 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.

### **Until 30 July**

- VAT

### **VAT**

- June 2021: Self-assessment 303
- June 2021: Group of organisations. individual form: 322



- June 2021:Group of companies, aggregated form:353

## Until 2 August

- Tax ID Number (NIF)
- Tax on Deposits in Credit institutions
- Quarterly informative declaration for transferring the use of property for tourism purposes
- Tax on Certain Digital Services

## TAX ID NUMBER (NIF)

- Second quarter 2021.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 2020:411
- Advanced tax payment.Self-Assessment 2021:410

## TAX ON CERTAIN DIGITAL SERVICES

- First and second quarter 2021:490

## Until 20 August

- Income and Corporation Tax
- VAT
- Manufacturing Special Taxes
- Special Electricity Tax
- Tax on Financial Transactions

## 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 unit trusts, lease incomes from urban property, income from capital, authorized persons and balances in accounts.

- July 2021.Large companies:111, 115, 117, 123, 124, 126, 128, 216, 230

## VAT

- July 2021.Operations assimilated to imports:380

## MANUFACTURING SPECIAL TAXES

- May 2021.Large companies:561, 562, 563

- July 2021:548, 566, 581
- Second quarter 2021.Except large companies:561, 562, 563
- Statement of operations by registered recipients, fiscal representatives and authorised receivers:510

## **SPECIAL ELECTRICITY TAX**

- July 2021.Large companies:560

## **TAX ON FINANCIAL TRANSACTIONS**

- July 2021:604

## **Until 30 August**

- VAT

## **VAT**

- July 2021.Self-assessment303
- July 2021.Group of companies, individual form:322
- July 2021.Group of companies, aggregated form:353

## **Until 20 September**

- Income and Corporation Tax
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## **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 unit trusts, lease incomes from urban property, income from capital, authorized persons and balances in accounts.

- August 2021.Large companies:111, 115, 117, 123, 124, 126, 128, 216, 230

## **VAT**

- July and August 2021.Recapitulative return on intra-Community operations:349
- August 2021.Operations assimilated to imports:380

## INSURANCE PREMIUM TAX

- July and August 2021:430

## MANUFACTURING SPECIAL TAXES

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## ENVIRONMENTAL TAXES

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- Second four-month period 2021.Self-assessment587

## TAX ON FINANCIAL TRANSACTIONS

- August 2021:604

### Until 30 September

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### Until 20 October

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### **Income tax payment by instalments**

- Third quarter 2021:
  - Estimación directa:130
  - Objective evaluation:131

### **Split payments of non-residents' companies and permanent establishments**

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

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- September 2021.Operations assimilated to imports:380
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- Third quarter 2021.Non-periodic tax return-settlement:309
- Third quarter 2021.Recapitulative return on intra-Community operations:349
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- Third quarter 2021.Operations assimilated to imports:380
- Request for reimbursement of equivalence surcharge and occasional taxpayers:308
- Refund on compensations in the special regime for agriculture, livestock and fisheries:341

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- September 2021:430

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- Third quarter 2021:595

## **TAX ON FINANCIAL TRANSACTIONS**

- September 2021:604

## **Until 2 November**

- VAT
- Quarterly informative declaration for transferring the use of property for tourism purposes
- Tax ID Number (NIF)
- Declaration of information updating certain marketable cross-border mechanisms
- Tax Current Account

## **VAT (Value Added Tax)**

- September 2021.Self-assessment303
- September 2021.Group of companies, individual form:322
- September 2021.Group of companies, aggregated form:353

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

- Second and third quarter of 2021:179

## **TAX ID NUMBER (NIF)**

- Third quarter 2021.Accounts or operations whose holders have not provided the NIF (Personal Tax ID) to the credit institutions:195

## **DECLARATION OF INFORMATION UPDATING CERTAIN MARKETABLE CROSS-BORDER MECHANISMS**

- Third quarter 2021:235

## TAX CURRENT ACCOUNT

- Application for inclusion for 2022:TCC (Taxation Current Account)  
The waiver must be declared on the "application form for inclusion / communication of waiver of the current account system in tax matters"

## TAX ON CERTAIN DIGITAL SERVICES

- Third quarter 2021:490

### Until 5 November

- Personal Income Tax

## INCOME TAX

- Deposit of the second instalment in the 2020 annual tax return, in the event of split payment<sup>102</sup>

### Until 22 November

- Income and Corporation Tax
- VAT
- Insurance Premium Tax
- Manufacturing Special Taxes
- Special Electricity Tax
- Impuestos Medioambientales
- Tax on Financial Transactions

## 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 unit trusts, lease incomes from urban property, income from capital, authorized persons and balances in accounts.

- October 2021.Large companies:111, 115, 117, 123, 124, 126, 128, 216, 230

## VAT

- October 2021.Recapitulative return on intra-Community operations:349
- October 2021.Operations assimilated to imports:380

## INSURANCE PREMIUM TAX

- October 2021:430

## **MANUFACTURING SPECIAL TAXES**

- August 2021.Large companies:561, 562, 563
- October 2021:548, 566, 581
- Third quarter 2021.Except large companies:561, 562, 563
- Statement of operations by registered recipients, fiscal representatives and authorised receivers:510

## **SPECIAL ELECTRICITY TAX**

- October 2021.Large companies:560

## **ENVIRONMENTAL TAXES**

- Third quarter 2021.Payment in instalments:583

## **TAX ON FINANCIAL TRANSACTIONS**

- October 2021:604

## **Until 30 November**

- VAT
- Informative tax return for related-party transactions and transactions and situations related to countries or territories considered tax havens.
- Impuestos Medioambientales

## **VAT**

- October 2021.Self-assessment303
- October 2021.Group of companies, individual form:322
- October 2021.Group of companies, aggregated form:353
- Request for registration / cancellation.Monthly refund registry: 036
- Request for application of the common deduction regime for differentiated sectors for 2021: without model
- 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**

- Año 2020: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 2020.Self-assessment:583
- Year 2021:Annual self-assessment for cessation of activity:588

### Until 20 December

- Income and Corporation Tax
- VAT
- Insurance Premium Tax
- Manufacturing Special Taxes
- Special Electricity Tax
- Impuestos Medioambientales
- Tax on Financial Transactions

## 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 unit trusts, lease incomes from urban property, income from capital, authorized persons and balances in accounts.

- November 2021.Large companies:111, 115, 117, 123, 124, 126, 128, 216, 230

### Split payments of non-residents' companies and permanent establishments

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

## VAT

- November 2021.Recapitulative return on intra-Community operations:349
- November 2021.Operations assimilated to imports:380

## INSURANCE PREMIUM TAX

- November 2021:430

## MANUFACTURING SPECIAL TAXES

- September 2021.Large companies:561, 562, 563
- November 2021:548, 566, 581
- Statement of operations by registered recipients, fiscal representatives and authorised receivers:510

## SPECIAL ELECTRICITY TAX



- November 2021.Large companies:560

## ENVIRONMENTAL TAXES

- Payment in instalments:584
- Year 2020.Annual informative tax return operations with taxpayers:591

## TAX ON FINANCIAL TRANSACTIONS

- November 2021:604

### Until 30 December

- IVA

#### IVA

- November 2021.Self-assessment303
- November 2021.Group of companies, individual form:322
- November 2021.Group of companies, aggregated form:353

### Until 31 December

- Personal Income Tax
- VAT

## INCOME TAX

- Waiving or revocation of simplified direct estimate and objective estimate for 2022 and subsequent years:036/037

#### VAT

- Waiving or revocation of simplified and agriculture, stockbreeding and fishing systems for 2022 and subsequent years:036/037
- Option or revocation of determination of the gross tax base by means of the overall profit margin in the Special System of used goods, artworks, antiques and collectable objects for 2022 and successive years:036
- Option to pay tax at destination for distance sales to other countries of the European Union for 2022 and 2023:036
- Waiver of the common deduction scheme for differentiated sectors for 2022: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 system for 2022:036/037
- Opt out of the special cash basis system for 2022, 2023 and 2024:036/037



## Calendar by month

January

February

March

April

May

June

July

August

September

October

November

December

[Full year](#)

## Related content

**Recuerde:** If the due date coincides with a local or regional public holiday, the last date for payment will be the first working day following the date shown on this calendar.

[Instructions for integrating a calendar](#)

## Glossary of abbreviations

1. IVA: Value Added Tax
2. NIFs: Tax ID Number (NIF)
3. SII: Immediate Supply of Information on VAT
4. VAT: Value Added Tax

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