

## Taxpayer calendar 2023



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# Annual calendar

January 2023						
L	M	X	J	V	S	D
						1
<u>2</u>	3	4	5	6	7	8
9	10	11	<u>12</u>	13	14	15
16	17	18	19	<u>20</u>	21	22
23	24	25	26	27	28	29
<u>30</u>	<u>31</u>					

February 2023						
L	M	X	J	V	S	D
		1	2	3	4	5
6	7	8	9	10	11	12
<u>13</u>	14	15	16	17	18	19
<u>20</u>	21	22	23	24	25	26
27	<u>28</u>					

March 2023						
L	M	X	J	V	S	D
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6	7	8	9	10	11	12
<u>13</u>	14	15	16	17	18	19
<u>20</u>	21	22	23	24	25	26
27	28	29	<u>30</u>	<u>31</u>		

April 2023						
L	M	X	J	V	S	D

April 2023						
L	M	X	J	V	S	D
					1	2
3	4	5	6	7	8	9
10	<u>11</u>	<u>12</u>	13	14	15	16
17	18	19	<u>20</u>	21	22	23
24	25	26	27	28	29	<u>30</u>

May 2023						
L	M	X	J	V	S	D
1	<u>2</u>	3	4	<u>5</u>	6	7
8	9	10	11	<u>12</u>	13	14
15	16	17	18	19	20	21
<u>22</u>	23	24	25	26	27	28
29	<u>30</u>	<u>31</u>				

June 2023						
L	M	X	J	V	S	D
			<u>1</u>	2	3	4
5	6	7	8	9	10	11
<u>12</u>	13	14	15	16	17	18
19	<u>20</u>	21	22	23	24	25
26	<u>27</u>	28	29	<u>30</u>		

July 2023						
L	M	X	J	V	S	D
					1	2
3	4	5	6	7	8	9
10	11	<u>12</u>	13	14	15	16
17	18	19	<u>20</u>	21	22	23
24	<u>25</u>	26	27	28	29	30
<u>31</u>						

August 2023						
L	M	X	J	V	S	D
	1	2	3	4	5	6
7	8	9	10	11	12	13
<u>14</u>	15	16	17	18	19	20
<u>21</u>	22	23	24	25	26	27
28	29	<u>30</u>	<u>31</u>			

September 2023						
L	M	X	J	V	S	D
				1	2	3
4	5	6	7	8	9	10
11	<u>12</u>	13	14	15	16	17
18	19	<u>20</u>	21	22	23	24
25	26	27	28	29	<u>30</u>	

October 2023						
L	M	X	J	V	S	D
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<u>2</u>	3	4	5	6	7	8
9	10	11	12	<u>13</u>	14	15
16	17	18	19	<u>20</u>	21	22
23	24	25	26	27	28	29
<u>30</u>	<u>31</u>					

November 2023						
L	M	X	J	V	S	D
		1	2	3	4	5
<u>6</u>	7	8	9	10	11	12
<u>13</u>	14	15	16	17	18	19
<u>20</u>	21	22	23	24	25	26
27	28	29	<u>30</u>			

December 2023						
L	M	X	J	V	S	D
				1	2	3
4	5	6	7	8	9	10
11	<u>12</u>	13	14	15	16	17
18	19	<u>20</u>	21	22	23	24
25	26	27	28	29	30	<u>31</u>

January 2024						
L	M	X	J	V	S	D
1	<u>2</u>	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	22	26	27	28
29	30					

## January

January 2023						
L	M	X	J	V	S	D
						1
<u>2</u>	3	4	5	6	7	8
9	10	11	<u>12</u>	13	14	15
16	17	18	19	<u>20</u>	21	22
23	24	25	26	27	28	29
<u>30</u>	<u>31</u>					

until January 2

**VAT (Value Added Tax)**

- Option or revocation for the determination of the tax base through the global profit margin in the special regime for used goods, art objects, antiques and collectibles for 2023 and subsequent periods: 036
- Destination taxation option for distance sales to other countries of the European Union for 2023 and 2024: 036
- Renunciation of the common deduction regime for differentiated sectors for 2023: 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
- Option for the special regime of the cash criterion for 2023: 036/037
- Renunciation of the special regime of the cash criterion for 2023, 2024 and 2025: 036/037

## **Declaration of information on the use of certain cross-border tax planning mechanisms**

- Year 2021: 236

## **Until January 12**

### **INTRASTAT - Intra-Community Trade Statistics**

- December 2022. Obligated to provide statistical information

## **Until 20 January**

### **Income and Corporation Tax**

Withholdings and income on account of earnings from work, economic activities, prizes and certain capital gains and income allocations, profits derived from shares and participations of Collective Investment Institutions, rental income from urban real estate, movable capital, authorized persons and balances in accounts.

- December 2022. Large companies: 111, 115, 117, 123, 124, 126, 128, 216, 230
- Fourth quarter 2022: 111, 115, 117, 123, 124, 126, 128, 136, 210, 216

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

- Communication of incorporations in December, special regime of the group of companies: 039

## Insurance Premium Tax

- December 2022: 430

## Manufacturing Special Taxes

- October 2022. Large companies: 561, 562, 563
- December 2022: 548, 566, 581
- Fourth quarter 2022: 521, 522, 547
- Fourth quarter 2022. Activities V1, F1: 553 - (establishments approved for the keeping of accounts on paper)
- Fourth quarter 2022. Applications for refund: 506, 507, 508, 524, 572
- Statement of operations by registered recipients, fiscal representatives and authorised receivers: 510

## Special Electricity Tax

- December 2022. Large companies: 560
- Fourth quarter 2022. Except large companies: 560

## Environmental Taxes

- Year 2022. Tax on the production of spent nuclear fuel and radioactive waste resulting from nuclear power generation. Self-assessment 584
- Year 2022. Tax on the storage of spent nuclear energy and radioactive waste in centralised facilities. Annual self-assessment: 585
- Fourth quarter 2022. Tax on fluorinated greenhouse gases. Self-assessment 587
- Fourth quarter 2022. Tax on fluorinated greenhouse gases. Return request: A23

## Coal Special Tax

- Fourth quarter 2022: 595
- Year 2022. Annual statement of operations: 596

## Taxes on Financial Transactions

- December 2022: 604

## Until January 30



## Income tax payment by instalments

- Fourth quarter 2022:
  - Direct evaluation: 130
  - Objective evaluation: 131

## VAT (Value Added Tax)

- December 2022. Self-assessment 303
- December 2022. Group of companies, individual form: 322
- December 2022. Recapitulative return on intra-Community operations: 349
- December 2022. Group of companies, aggregated form: 353
- December 2022 (or year 2022). Operations assimilated to imports: 380
- Fourth quarter 2022. Self-assessment 303
- Fourth quarter 2022. Non-periodic tax return-settlement: 309
- Fourth quarter 2022. Recapitulative return on intra-Community operations: 349
- Fourth quarter 2022. Operations assimilated to imports: 380
- Annual summary 2022: 390
- Request for refund of fees reimbursed to travelers by businessmen in equivalence surcharge: 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 or revocation of the application of the special prorata for 2023 and following, if the activity began in the last quarter of 2022: 036/037

## Until January 31

### Income Tax

- Waiver or revocation of simplified direct estimate and objective estimate for 2023 and subsequent years: 036/037

### Income and Corporation Tax

Withholdings and income on account of earnings from work, economic activities, prizes and certain capital gains and income allocations, profits derived from shares and participations of Collective Investment Institutions, rental income from urban real estate, movable capital, authorized persons and balances in accounts.

- Annual summary 2022: 180, 188, 190, 193, 193-S, 194, 196, 270

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

- Renunciation or revocation of simplified regimes and agriculture, livestock and fishing for 2023 and subsequent periods: 036/037
- Request for application of the provisional percentage of deduction different from that fixed as definitive in the previous year: without model
- December 2022. Single window - Import regime: 369
- Fourth quarter 2022: Single window – Foreign and Union Regimes: 369

### **Quarterly information return on housing ceded for use in tourism**

- Fourth quarter 2022: 179

### **Declaration of information updating certain marketable cross-border mechanisms**

- Fourth quarter 2022: 235

### **Insurance Premium Tax**

- Annual summary 2022: 480

### **Tax on Certain Digital Services**

- Fourth quarter 2022: 490

### **Informative Tax Return of individual certifications issued to the partners or shareholders of new or recently created companies**

- Annual summary 2022: 165

### **Annual informative return of deposits, withdrawals from funds and of collections from any document**

- Year 2022: 171

### **Informative Tax Return of loans and credits and other financial operations related to real estate**

- Annual declaration 2022: 181

### **Informative Tax Return of donations and contributions received and withdrawals made**

- Annual declaration 2022: 182

### **Informative Tax Return of companies in income allocation regime**

- Year 2022: 184

### **Informative declaration of acquisitions and disposals of shares and participations in Collective Investment Institutions**

- Annual declaration 2022: 187

### **Operations with financial assets**

- Annual declaration of operations with Treasury Bills 2022: 192
- Annual declaration of operations with financial assets 2022: 198

### **Informative declaration for authorised nursery or childhood education centre expenses**

- Annual declaration 2022: 233

### **Plans, pension funds, alternative systems, provident societies, guaranteed pension plans, individual systematic savings plans, company pension schemes and dependence insurance**

- Annual declaration 2022: 345

## **February**

February 2023						
L	M	X	J	V	S	D
		1	2	3	4	5
6	7	8	9	10	11	12
<a href="#">13</a>	14	15	16	17	18	19
<a href="#">20</a>	21	22	23	24	25	26
27	<a href="#">28</a>					

## Until February 13

### **INTRASTAT - Intra-Community Trade Statistics**

- January 2023. Obligated to provide statistical information

## Until February 20

### **Income and Corporation Tax**

Withholdings and income on account of earnings from work, economic activities, prizes and certain capital gains and income allocations, profits derived from shares and participations of Collective Investment Institutions, rental income from urban real estate, movable capital, authorized persons and balances in accounts.

- January 2023. Large companies: 111, 115, 117, 123, 124, 126, 128, 216, 230

### **Tax ID Number (NIF)**

- Fourth quarter 2022. Quarterly declaration of accounts and operations whose owners have not provided NIF (Tax ID Number (NIF)) to credit institutions: 195
- Annual declaration 2022. Identification of operations with cheques of credit institutions: 199

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

- January 2023. Recapitulative return on intra-Community operations: 349

### **Subsidies, compensation or aid for agricultural, farming or forestry-related activities**

- Annual declaration 2022: 346

### **Insurance Premium Tax**

- January 2023: 430

### **Manufacturing Special Taxes**

- November 2022. Large companies: 561, 562, 563
- January 2023: 548, 566, 581
- Fourth quarter 2022. Except large companies: 561, 562, 563

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

## **Special Electricity Tax**

- January 2023. Large companies: 560

## **Environmental Taxes**

- Fourth quarter 2022. Tax on the value of electricity generation. Self-assessment and installment payment: 583
- January 2023. Special tax on non-reusable plastic containers. Self-assessment 592

## **Tax on Financial Transactions**

- January 2023: 604

## **Temporary energy lien**

- Advance payment 2023: 796

## **Temporary lien of credit institutions and financial credit establishments**

- Advance payment 2023: 798

## **Until February 28**

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

- January 2023. Self-assessment 303
- January 2023. Group of companies, individual form: 322
- January 2023. Group of companies, aggregated form: 353
- January 2023. Single window - Import regime: 369
- January 2023. Operations assimilated to imports: 380

## **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 electricity consumption tax return

- Year 2022: 159

## Annual Informative Tax Return of operations performed by employers or professionals belonging to the system of collection management by credit or debit cards

- Year 2022: 170

## Annual informative declaration of long-term savings plans

- Year 2022: 280

## Annual tax return operations with third parties

- Year 2022: 347

## March

March 2023						
L	M	X	J	V	S	D
		1	2	3	4	5
6	7	8	9	10	11	12
<a href="#">13</a>	14	15	16	17	18	19
<a href="#">20</a>	21	22	23	24	25	26
27	28	29	<a href="#">30</a>	<a href="#">31</a>		

### Until March 13

#### INTRASTAT - Intra-Community Trade Statistics

- February 2023. Obligated to provide statistical information

### Until March 20

#### Income and Corporation Tax

Withholdings and income on account of earnings from work, economic activities, prizes and certain capital gains and income allocations, profits derived from shares and participations of Collective Investment Institutions, rental income from urban real estate, movable capital, authorized persons and balances in accounts.

- February 2023. Large companies: 111, 115, 117, 123, 124, 126, 128, 216, 230

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

- February 2023. Recapitulative return on intra-Community operations: 349

### **Insurance Premium Tax**

- February 2023: 430

### **Manufacturing Special Taxes**

- December 2022. Large companies: 561, 562, 563
- February 2023: 548, 566, 581
- Statement of operations by registered recipients, fiscal representatives and authorised receivers: 510

### **Special Electricity Tax**

- February 2023. Large companies: 560

### **Environmental Taxes**

- February 2023. Special tax on non-reusable plastic containers. Self-assessment 592

### **Special Tax on Financial Transactions**

- February 2023. Large companies: 604

## **Until the 30th of March**

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

- February 2023. Self-assessment 303
- February 2023. Group of companies, individual form: 322
- February 2023. Group of companies, aggregated form: 353
- February 2023. Operations assimilated to imports: 380

### **Environmental Taxes**

- Year 2022. Summarised declaration of operations with fluorinated greenhouse gases: 586  
It will include operations carried out from January 1 to August 31, 2022.

## Until 31 March

### VAT (Value Added Tax)

- February 2023. Single window - Import regime: 369

### **Informative Tax Return of securities, insurances and incomes**

- Year 2022: 189

### **Informative declaration on clients receiving benefits distributed by Spanish Collective Investment Institutions, as well as those on behalf of whom the marketing entity has made reimbursements or transfers of shares or participations**

- Year 2022: 294

### **Informative declaration on clients with an investment position in Spanish Collective Investment Institutions, referring to December 31 of the year, in the cases of cross-border marketing of shares or participations in Spanish Collective Investment Institutions**

- Year 2022: 295

### **Informative declaration on goods and rights located abroad**

- Year 2022: 720

### **Hydrocarbon Tax**

- Year 2022. Annual relation of second fee product recipients: 512
- Year 2022. Annual list of kilometres covered

## April

April 2023						
L	M	X	J	V	S	D
					1	2



L	M	X	J	V	S	D
3	4	5	6	7	8	9
10	<a href="#">11</a>	<a href="#">12</a>	13	14	15	16
17	18	19	<a href="#">20</a>	21	22	23
24	25	26	27	28	29	<a href="#">30</a>

## From April 11 to June 30

### Income and Assets

- Online presentation of the 2022 Income and 2022 Asset declarations

**Tax returns requiring payment made by direct debit until 27 June**

## Until April 12

### INTRASTAT - Intra-Community Trade Statistics

- March 2023. Obligated to provide statistical information

## Until April 20

### Income and Corporation Tax

Withholdings and income on account of earnings from work, economic activities, prizes and certain capital gains and income allocations, profits derived from shares and participations of Collective Investment Institutions, rental income from urban real estate, movable capital, authorized persons and balances in accounts.

- March 2023. Large companies: 111, 115, 117, 123, 124, 126, 128, 216, 230
- First quarter 2023: 111, 115, 117, 123, 124, 126, 128, 136, 210, 216

### Income tax payment by instalments

- First quarter 2023:
  - Direct evaluation: 130
  - Objective evaluation: 131

### Fractional payments Companies and permanent establishments of non-residents

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

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

- March 2023. Recapitulative return on intra-Community operations: 349
- First quarter 2023. Self-assessment 303
- First quarter 2023. Non-periodic tax return-settlement: 309
- First quarter 2023. Recapitulative return on intra-Community operations: 349
- First quarter 2023. Operations assimilated to imports: 380
- Request for refund of fees reimbursed to travelers by businessmen in equivalence surcharge: 308
- Refund on compensations in the special regime for agriculture, livestock and fisheries: 341

### **Insurance Premium Tax**

- March 2023: 430

### **Manufacturing Special Taxes**

- January 2023. Large companies: 561, 562, 563
- March 2023: 548, 566, 581
- First quarter 2023: 521, 522, 547
- First quarter 2023 Activities V1, F1: 553 - (establishments approved for the keeping of accounts on paper)
- First quarter 2023. Applications for refund: 506, 507, 508, 524, 572
- Statement of operations by registered recipients, fiscal representatives and authorised receivers: 510

### **Special Electricity Tax**

- March 2023. Large companies: 560
- First quarter 2023. Except large companies: 560
- Year 2022. Annual self-assessment: 560

## Environmental Taxes

- March 2023. Special tax on non-reusable plastic containers. Self-assessment 592
- First quarter 2023. Tax on the storage of spent nuclear energy and radioactive waste in centralised facilities. Payment by instalments: 585
- First quarter 2023. Tax on fluorinated greenhouse gases. Self-assessment 587
- First quarter 2023. Special tax on non-reusable plastic containers. Self-assessment 592
- First quarter 2023. Special tax on non-reusable plastic containers. Application for refund. Return request: A22
- First quarter 2023. Tax on fluorinated greenhouse gases. Return request: A23
- Year 2022. Tax on the Value of the Extraction of Gas, Oil and Condensates. Annual self-assessment and installment payment: 589

## Coal Special Tax

- First quarter 2023: 595

## Tax on Financial Transactions

- March 2023: 604

## Contribution to be made by the providers of the television audiovisual communication service and by the providers of the video exchange service through a platform with a national geographical scope or greater than that of an Autonomous Community

- Payment on account 1P 2023: 793

## Until April 30

### VAT (Value Added Tax)

- March 2023. Single window - Import regime: 369
- First quarter 2023: Single window – External and Union regimes: 369

## May

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May 2023						
L	M	X	J	V	S	D
1	<u>2</u>	3	4	<u>5</u>	6	7
8	9	10	11	<u>12</u>	13	14
15	16	17	18	19	20	21
<u>22</u>	23	24	25	26	27	28
29	<u>30</u>	<u>31</u>				

## Until May 2

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

- March 2023. Self-assessment 303
- March 2023. Group of companies, individual form: 322
- March 2023. Group of companies, aggregated form: 353
- March 2023. Operations assimilated to imports: 380

### **Tax ID Number (NIF)**

- First quarter 2023. Accounts and operations whose owners have not provided NIF (Tax ID Number (NIF)) to credit institutions: 195

### **Declaration of information updating certain marketable cross-border mechanisms**

- First quarter 2023: 235

### **Tax on Certain Digital Services**

- First quarter 2023: 490

### **Environmental Taxes**

- First quarter 2023. Tax on the deposit of waste in landfills, incineration and co-incineration of waste. Self-assessment 593

## From May 5 to June 30

Presentation by telephone of the 2022 Income Tax return

## Until May 12

### **INTRASTAT - Intra-Community Trade Statistics**

- April 2023. Obligated to provide statistical information

## Until May 22

### **Income and Corporation Tax**

Withholdings and income on account of income from work, economic activities, prizes and certain capital gains and income allocations, profits derived from shares and participations of Collective Investment Institutions, rental income from urban real estate, movable capital, authorized persons and balances in accounts

- April 2023. Large companies: 111, 115, 117, 123, 124, 126, 128, 216, 230

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

- April 2023. Recapitulative return on intra-Community operations: 349

### **Insurance Premium Tax**

- April 2023: 430

### **Manufacturing Special Taxes**

- February 2023. Large companies: 561, 562, 563
- April 2023: 548, 566, 581
- First quarter 2023. Except large companies: 561, 562, 563
- Statement of operations by registered recipients, fiscal representatives and authorised receivers: 510

### **Special Electricity Tax**

- April 2023. Large companies: 560

### **Environmental Taxes**

- April 2023. Special tax on non-reusable plastic containers. Self-assessment 592
- First quarter 2023. Tax on the value of electricity generation. Self-assessment and installment payment: 583

## Taxes on Financial Transactions

- April 2023: 604

### Until May 30

#### VAT (Value Added Tax)

- April 2023. Self-assessment 303
- April 2023. Group of companies, individual form: 322
- April 2023. Group of companies, aggregated form: 353
- April 2023. Operations assimilated to imports: 380

### Until 31 May

#### VAT (Value Added Tax)

- April 2023. Single window - Import regime: 369

## Annual declaration of financial accounts in the sphere of mutual assistance

- Year 2022: 289

## Annual Informative Tax Return on the financial accounts of certain United States citizens

- Year 2022: 290

## June

June 2023						
L	M	X	J	V	S	D
			<u>1</u>	2	3	4
5	6	7	8	9	10	11
<u>12</u>	13	14	15	16	17	18
19	<u>20</u>	21	22	23	24	25
26	<u>27</u>	28	29	<u>30</u>		

## From June 1 to June 30

Presentation of the 2022 Income Tax return at the Tax Agency offices

## Until June 12

### **INTRASTAT - Intra-Community Trade Statistics**

- May 2023. Obligated to provide statistical information

## Until June 20

### **Income and Corporation Tax**

Withholdings and income on account of earnings from work, economic activities, prizes and certain capital gains and income allocations, profits derived from shares and participations of Collective Investment Institutions, rental income from urban real estate, movable capital, authorized persons and balances in accounts.

- May 2023. Large companies: 111, 115, 117, 123, 124, 126, 128, 216, 230

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

- May 2023. Recapitulative return on intra-Community operations: 349

### **Insurance Premium Tax**

- May 2023: 430

### **Manufacturing Special Taxes**

- March 2023. Large companies: 561, 562, 563
- May 2023: 548, 566, 581
- Statement of operations by registered recipients, fiscal representatives and authorised receivers: 510

### **Special Electricity Tax**

- May 2023. Large companies: 560

### **Environmental Taxes**

- May 2023. Special tax on non-reusable plastic containers. Self-assessment 592
- Tax on the production of spent nuclear fuel and radioactive waste resulting from nuclear

power generation. Fractional payment 2022: 584

## Tax on Financial Transactions

- May 2022: 604

## Until June 27

### Income and Wealth Taxes

- Annual Income and Assets Declaration 2022 with results to be deposited with direct debit: D-100, D-714

## Until June 30th

### Income and Wealth Taxes

- Annual Income and Assets Declaration 2022 with result to be returned, waiver of refund, negative and to enter without direct debit for the first installment: D-100, D-714
- IRPF (Personal Income Tax). Declaration of the special tax regime for displaced workers 2022: 151

### VAT (Value Added Tax)

- May 2023: Self-assessment 303
- May 2023: Group of companies, individual form: 322
- May 2023: Group of companies, aggregated form: 353
- May 2023. Single window - Import regime: 369
- March 2023. Operations assimilated to imports: 380

### **Annual informative declaration of aid received within the framework of the economic and fiscal regime of the Canary Islands and other state aid by taxpayers of the Personal Income Tax or the Income Tax of non-Residents without permanent establishment**

- Year 2022: 282

## July

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July 2023						
L	M	X	J	V	S	D
					1	2
3	4	5	6	7	8	9
10	11	<u>12</u>	13	14	15	16
17	18	19	<u>20</u>	21	22	23
24	<u>25</u>	26	27	28	29	30
<u>31</u>						

## Until July 12

### INTRASTAT - Intra-Community Trade Statistics

- June 2023. Obligated to provide statistical information

## Until July 20

### Income and Corporation Tax

Withholdings and income on account of earnings from work, economic activities, prizes and certain capital gains and income allocations, profits derived from shares and participations of Collective Investment Institutions, rental income from urban real estate, movable capital, authorized persons and balances in accounts.

- June 2023. Large companies: 111, 115, 117, 123, 124, 126, 128, 216, 230
- Second quarter 2023: 111, 115, 117, 123, 124, 126, 128, 136, 210, 216

### Income tax payment by instalments

- Second quarter 2023:
  - Direct evaluation: 130
  - Objective evaluation: 131

### VAT (Value Added Tax)

- June 2023. Recapitulative return on intra-Community operations: 349
- Second quarter 2023. Self-assessment 303
- Second quarter 2023. Non-periodic tax return-settlement: 309

- Second quarter 2023. Recapitulative return on intra-Community operations: 349
- Second quarter 2023. Operations assimilated to imports: 380
- Request for refund of fees reimbursed to travelers by businessmen in equivalence surcharge: 308
- Reimbursement of compensations in the Special Tax System of agriculture, livestock and fisheries 341

## **Insurance Premium Tax**

- June 2023: 430

## **Manufacturing Special Taxes**

- April 2023. Large companies: 561, 562, 563
- June 2023: 548, 566, 581
- Second quarter 2023: 521, 522, 547
- Second quarter 2023 Activities V1, F1: 553 - (establishments approved for the keeping of accounts on paper)
- Second quarter 2023. Applications for refund: 506, 507, 508, 524, 572
- Statement of operations by registered recipients, fiscal representatives and authorised receivers: 510

## **Special Electricity Tax**

- June 2023. Large companies: 560
- Second quarter 2023. Except large companies: 560

## **Environmental Taxes**

- June 2023. Special tax on non-reusable plastic containers. Self-assessment 592
- Second quarter 2023. Tax on the storage of spent nuclear energy and radioactive waste in centralised facilities. Payment by instalments: 585
- Second quarter 2023. Tax on fluorinated greenhouse gases. Self-assessment 587
- Second quarter 2023. Special tax on non-reusable plastic containers. Self-assessment 592
- Second quarter 2023. Special tax on non-reusable plastic containers. Return request: A22
- Second quarter 2023. Tax on fluorinated greenhouse gases. Return request: A23

## Coal Special Tax

- Second quarter 2023: 595

## Tax on Financial Transactions

- June 2023: 604

## Contribution to be made by the providers of the television audiovisual communication service and by the providers of the video exchange service through a platform with a national geographical scope or greater than that of an Autonomous Community

- Payment on account 2P 2023: 793

## Until July 25

### Corporate Tax and Non-Resident Income Tax (permanent establishments and income entities incorporated abroad with presence in Spanish territory)

- Annual declaration 2022. Companies whose tax period does not coincide with the calendar year: 200, 206, 220.

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

### Declaration of capital benefit for conversion of deferred tax assets into credit payable before the Tax Administration

- Year 2022. 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.

### Annual informative declaration of aid received within the framework of the economic and fiscal regime of the Canary Islands and other State aid by taxpayers of Corporate Tax and Income Tax of non-residents (permanent establishments and entities in attribution of income constituted abroad with presence in Spanish territory)

- Year 2022. 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 July 31

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

- June 2023. Self-assessment 303
- June 2023. Group of organisations. Single model: 322
- June 2023. Group of companies, aggregated form: 353
- June 2023. Single window - Import regime: 369
- June 2023. Operations assimilated to imports: 380
- Second quarter 2023: Single window – External and Union regimes: 369

### **Tax ID Number (NIF)**

- Second quarter 2023. Accounts and operations whose owners have not provided NIF (Tax ID Number (NIF)) to credit institutions: 195

### **Tax on Deposits in Credit institutions**

- Self-assessment 2022: 411
- Advanced tax payment. Self-assessment 2023: 410

### **Declaration of information updating certain marketable cross-border mechanisms**

- Second quarter 2023: 235

### **Tax on Certain Digital Services**

- Second quarter 2023: 490

### **Environmental Taxes**

- Second quarter 2023. Tax on the deposit of waste in landfills, incineration and co-incineration of waste. Self-assessment 593

### **Temporary Solidarity Tax on Large Fortunes**

- Year 2022: 718

## August

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August 2023						
L	M	X	J	V	S	D
	1	2	3	4	5	6
7	8	9	10	11	12	13
<a href="#">14</a>	15	16	17	18	19	20
<a href="#">21</a>	22	23	24	25	26	27
28	29	<a href="#">30</a>	<a href="#">31</a>			

## Until August 14

### INTRASTAT - Intra-Community Trade Statistics

- July 2023. Obligated to provide statistical information

## Until August 21

### Income and Corporation Tax

Withholdings and income on account of earnings from work, economic activities, prizes and certain capital gains and income allocations, profits derived from shares and participations of Collective Investment Institutions, rental income from urban real estate, movable capital, authorized persons and balances in accounts.

- July 2023. Large companies: 111, 115, 117, 123, 124, 126, 128, 216, 230

### Manufacturing Special Taxes

- May 2023. Large companies: 561, 562, 563
- July 2023: 548, 566, 581
- Second quarter 2023. Except large companies: 561, 562, 563
- Statement of operations by registered recipients, fiscal representatives and authorised receivers: 510

### Special Electricity Tax

- July 2023. Large companies: 560

### Environmental Taxes

- July 2023. Special tax on non-reusable plastic containers. Self-assessment 592

## Tax on financial transactions

- July 2023: 604

### Until 30 August

#### VAT (Value Added Tax)

- July 2023. Self-assessment 303
- July 2023. Group of companies, individual form: 322
- July 2023. Group of companies, aggregated form: 353
- July 2023. Operations assimilated to imports: 380

### Until August 31

#### VAT (Value Added Tax)

- July 2023. Single window - Import regime: 369

## September

September 2023						
L	M	X	J	V	S	D
				1	2	3
4	5	6	7	8	9	10
11	<u>12</u>	13	14	15	16	17
18	19	<u>20</u>	21	22	23	24
25	26	27	28	29	<u>30</u>	

### Until September 12

#### INTRASTAT - Intra-Community Trade Statistics

- August 2023. Obligated to provide statistical information

### Until September 20

## **Income and Corporation Tax**

Withholdings and income on account of earnings from work, economic activities, prizes and certain capital gains and income allocations, profits derived from shares and participations of Collective Investment Institutions, rental income from urban real estate, movable capital, authorized persons and balances in accounts.

- August 2023. Large companies: 111, 115, 117, 123, 124, 126, 128, 216, 230

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

- July and August 2023. Recapitulative return on intra-Community operations: 349

## **Insurance Premium Tax**

- July and August 2023: 430

## **Manufacturing Special Taxes**

- June 2023. Large companies: 561, 562, 563
- August 2023: 548, 566, 581
- Statement of operations by registered recipients, fiscal representatives and authorised receivers: 510

## **Special Electricity Tax**

- August 2023. Large companies: 560

## **Environmental Taxes**

- August 2023. Special tax on non-reusable plastic containers. Self-assessment 592
- Second quarter 2023. Tax on the value of electricity generation. Self-assessment and installment payment: 583

## **Tax on Financial Transactions**

- August 2023: 604

## **Temporary energy lien**

- Self-assessment 2023: 795

## **Temporary lien of credit institutions and financial credit establishments**

- Self-assessment 2023:797

## Until 30 September

### VAT (Value Added Tax)

- August 2023. Single window - Import regime: 369

## October

October 2023						
L	M	X	J	V	S	D
						1
<u>2</u>	3	4	5	6	7	8
9	10	11	12	<u>13</u>	14	15
16	17	18	19	<u>20</u>	21	22
23	24	25	26	27	28	29
<u>30</u>	<u>31</u>					

## Until October 2

### VAT (Value Added Tax)

- Year 2022. Request for refund of VAT (Value Added Tax) supported: 360,361
- August 2023. Self-assessment 303
- August 2023. Group of companies, individual form: 322
- August 2023. Group of companies, aggregated form: 353
- August 2023. Operations assimilated to imports: 380

## Until October 13

### **INTRASTAT - Intra-Community Trade Statistics**

- September 2023. Obligated to provide statistical information

## Until 20 October



## Income and Corporation Tax

Withholdings and income on account of earnings from work, economic activities, prizes and certain capital gains and income allocations, profits derived from shares and participations of Collective Investment Institutions, rental income from urban real estate, movable capital, authorized persons and balances in accounts.

- September 2023. Large companies: 111, 115, 117, 123, 124, 126, 128, 216, 230
- Third quarter 2023: 111, 115, 117, 123, 124, 126, 128, 136, 210, 216

## Income tax payment by instalments

- Third quarter 2023:
  - Direct evaluation: 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 (Value Added Tax)

- September 2023. Recapitulative return on intra-Community operations: 349
- Third quarter 2023. Self-assessment 303
- Third quarter 2023. Non-periodic tax return-settlement: 309
- Third quarter 2023. Recapitulative return on intra-Community operations: 349
- Third quarter 2023. Operations assimilated to imports: 380
- Request for refund of fees reimbursed to travelers by businessmen in equivalence surcharge: 308
- Refund on compensations in the special regime for agriculture, livestock and fisheries: 341

## Insurance Premium Tax

- September 2023: 430

## Manufacturing Special Taxes

- July 2023. Large companies: 561, 562, 563
- September 2023: 548, 566, 581
- Third quarter 2023: 521, 522, 547
- Third quarter 2023. Activities V1, F1: 553 - (establishments approved for the keeping of accounts on paper)
- Third quarter 2023. Applications for refund: 506, 507, 508, 524, 572
- Statement of operations by registered recipients, fiscal representatives and authorised receivers: 510

### **Special Electricity Tax**

- September 2023. Large companies: 560
- Third quarter 2023. Except large companies: 560

### **Environmental Taxes**

- September 2023. Special tax on non-reusable plastic containers. Self-assessment 592
- Third quarter 2023. Tax on the storage of spent nuclear energy and radioactive waste in centralised facilities. Payment by instalments: 585
- Third quarter 2023. Tax on fluorinated greenhouse gases. Self-assessment 587
- Tax on the Value of the Extraction of Gas, Oil and Condensates. Self-assessment and installment payment 2023: 589
- Third quarter 2023. Special tax on non-reusable plastic containers. Self-assessment 592
- Third quarter 2023. Special tax on non-reusable plastic containers. Return request: A22
- Third quarter 2023. Tax on fluorinated greenhouse gases. Return request: A23

### **Coal Special Tax**

- Third quarter 2023: 595

### **Tax on Financial Transactions**

- September 2023: 604

**Contribution to be made by the providers of the television audiovisual communication service and by the providers of the video exchange service through a platform with a national geographical scope or greater than that of an Autonomous Community**

- Payment on account 3P 2023: 793

## Until October 30th

### VAT (Value Added Tax)

- September 2023. Self-assessment 303
- September 2023. Group of companies, individual form: 322
- September 2023. Group of companies, aggregated form: 353
- September 2023. Operations assimilated to imports: 380

### **Environmental Taxes**

- Third quarter 2023. Tax on the deposit of waste in landfills, incineration and co-incineration of waste. Self-assessment 593

## Until October 31

### VAT (Value Added Tax)

- September 2023. Single window - Import regime: 369
- Third quarter 2023. Single window – External and Union regimes: 369

### **Tax ID Number (NIF)**

- Third quarter 2023. Accounts and operations whose owners have not provided NIF (Tax ID Number (NIF)) to credit institutions: 195

### **Declaration of information updating certain marketable cross-border mechanisms**

- Third quarter 2023: 235

### **Tax Current Account**

- Inclusion request for the year 2024: 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"

### **Taxes on Certain Digital Services**

- Third quarter 2023: 490

# November

November 2023						
L	M	X	J	V	S	D
		1	2	3	4	5
<a href="#">6</a>	7	8	9	10	11	12
<a href="#">13</a>	14	15	16	17	18	19
<a href="#">20</a>	21	22	23	24	25	26
27	28	29	<a href="#">30</a>			

## Until November 6

### Income Tax

- Income of the second installment of the 2022 annual declaration, if the payment was split: 102

## Until November 13

### INTRASTAT - Intra-Community Trade Statistics

- October 2023. Obligated to provide statistical information

## Until November 20

### Income and Corporation Tax

Withholdings and income on account of earnings from work, economic activities, prizes and certain capital gains and income allocations, profits derived from shares and participations of Collective Investment Institutions, rental income from urban real estate, movable capital, authorized persons and balances in accounts.

- October 2023. Large companies: 111, 115, 117, 123, 124, 126, 128, 216, 230

### VAT (Value Added Tax)

- October 2023. Recapitulative return on intra-Community operations: 349

### Insurance Premium Tax

- October 2023: 430

## **Manufacturing Special Taxes**

- August 2023. Large companies: 561, 562, 563
- October 2023: 548, 566, 581
- Third quarter 2023. Except large companies: 561, 562, 563
- Statement of operations by registered recipients, fiscal representatives and authorised receivers: 510

## **Special Electricity Tax**

- October 2023. Large companies: 560

## **Environmental Taxes**

- October 2023. Special tax on non-reusable plastic containers. Self-assessment 592
- Third quarter 2023. Tax on the value of electricity generation. Self-assessment and installment payment: 583

## **Tax on Financial Transactions**

- October 2022: 604

## **until November 30**

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

- October 2023. Self-assessment 303
- October 2023. Group of companies, individual form: 322
- October 2023. Group of companies, aggregated form: 353
- October 2023. Single window - Import regime: 369
- October 2023. Operations assimilated to imports: 380
- Request for registration / cancellation. Monthly refund registry: 036
- Application for the common deduction regime for differentiated sectors for 2024: without model
- IBS (Immediate Supply of Information on VAT). Waiver of electronic record keeping: 036

## Informative tax return for related-party transactions and transactions and situations related to countries or territories considered tax havens

- Year 2022: 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 2022. Tax on the value of electricity generation. Self-assessment and installment payment: 583
- Year 2023: Tax on the value of electricity generation. Annual self-assessment for cessation of activity from January to October: 588

## December

December 2023						
L	M	X	J	V	S	D
				1	2	3
4	5	6	7	8	9	10
11	<u>12</u>	13	14	15	16	17
18	19	<u>20</u>	21	22	23	24
25	26	27	28	29	30	<u>31</u>

### Until December 12

#### INTRASTAT - Intra-Community Trade Statistics

- November 2023. Obligated to provide statistical information

### Until December 20

#### Income and Corporation Tax

Withholdings and income on account of earnings from work, economic activities, prizes and certain capital gains and income allocations, profits derived from shares and participations of Collective Investment Institutions, rental income from urban real estate, movable capital, authorized persons and balances in accounts.

- November 2023. Large companies: 111, 115, 117, 123, 124, 126, 128, 216, 230

## **Fractional payments Companies and permanent establishments of non-residents**

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

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

- November 2023. Recapitulative return on intra-Community operations: 349

## **Insurance Premium Tax**

- November 2023: 430

## **Manufacturing Special Taxes**

- September 2023. Large companies: 561, 562, 563
- November 2023: 548, 566, 581
- Statement of operations by registered recipients, fiscal representatives and authorised receivers: 510

## **Special Electricity Tax**

- November 2023. Large companies: 560

## **Environmental Taxes**

- November 2023. Special tax on non-reusable plastic containers. Self-assessment 592
- Tax on the production of spent nuclear fuel and radioactive waste resulting from nuclear power generation. Payment by instalments: 584
- Year 2022. Tax on the value of electrical energy production. Annual informative declaration of operations with taxpayers: 591

## **Tax on Financial Transactions**

- November 2023: 604

## **Until 31 December**

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

- November 2023. Single window - Import regime: 369

# January 2024

January 2024						
L	M	X	J	V	S	D
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	22	26	27	28
29	30					

## Until January 2, 2024

### VAT (Value Added Tax)

- November 2023. Self-assessment 303
- November 2023. Group of companies, individual form: 322
- November 2023. Group of companies, aggregated form: 353
- November 2023. Operations assimilated to imports: 380
- Third and fourth quarter 2022 and first and second quarter 2023: request for reimbursement of tax contributions borne by the armed forces of the Member States of the EU (European Union): 381
- Option or revocation for determining the tax base through the global profit margin in the special regime for used goods, art objects, antiques and collectibles for 2024 and beyond: 036
- Destination taxation option for distance sales to other countries of the European Union for 2024 and 2025: 036
- Resignation of the common deduction regime for differentiated sectors for 2024: 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



- Option for the special regime of the cash criterion for 2024: 036/037
- Renunciation of the special regime of the cash criterion for 2024, 2025 and 2026: 036/037

### **Environmental taxes**

- November 2023. Special tax on non-reusable plastic containers: accounting presentation and stock record book

### **Declaration of information on the use of certain cross-border tax planning mechanisms**

- Year 2022: 236

# Obligation to present self-assessments

The obligation to submit periodic self-assessments according to the tax and the taxpayer may be:

- **Annual** , for individuals, individual entrepreneurs, professionals, companies and entities without legal personality.
- **Quarterly** , for individual entrepreneurs in objective or direct estimation, professionals, companies and entities without legal personality.
- **Monthly** , for individual entrepreneurs, professionals, companies and entities without legal personality with a volume of operations greater than **€6,010,121.04** in 2022 (large companies) and for taxpayers of VAT (Value Added Tax), who must keep record books through the electronic headquarters of the Tax Agency or present the IOSS (Single import window), as well as for public administrations, including Social Security.

# Forms of presentation of the models

The **forms of presentation** of the models can be those indicated below, unless it is established that it is mandatory to use one in particular and taking into account that in general the presentation of the models The declaration will be made online.

- **ELECTRONICALLY**

- **Pre-declaration (self-assessments obtained on printed paper from the AEAT (State Revenue Office) printing service).**

Models **05, 036, 037, 111, 115, 121, 122, 130, 131, 140, 143, 210, 211, 213, 309, 650, 651, 655, 695 and 696** can be obtained by completing the **forms** available at the Tax Agency's electronic headquarters, or by using the **declaration models** obtained by using programs that generate a file with the same format and the same characteristics and specifications as that one. **Internet connection** will be necessary for the data to be recorded pending confirmation by submitting the declaration.

Once the form *on line* has been completed, a PDF document must be validated and generated that will be printed for presentation at the AEAT offices (State Revenue Office) if the result of the declaration is "to be returned", negative or "to be compensated", or in collaborating entities if the result is "to be paid" or "to be returned".

These models may also be submitted online.

- **Electronics over the Internet. The declaration will be prepared and presented *online*** . In general, using the **help forms** you can obtain a file with the declaration that will be presented over the Internet with proper authentication.

They have **help form or declaration model to complete** (also online) the following models: **06, 030, 035, 036 06** (only administrative managers and ITV (Technical inspection of vehicles) electronic), **037, 039, 100, 102, 111, 113, 115, 117, 121, 122, 123, 124, 126, 128, 130, 131, 136, 140, 143, 149, 151, 165, 179, 180, 182, 184, 187, 188, 190, 193, 198, 200, 202, 206, 210, 211, 213, 216, 217, 220, 221, 222, 230, 231, 232, 233, 234, 235, 2 36,**  
**237, 250, 282, 296, 303, 308, 309, 318, 322, 341, 345, 347, 349, 353, 360, 361, 364, 365, 368, 369, 381, 390**  
**30, 480, 490, 510, 548, 553, 554, 555, 556, 557, 558, 559, 560, 561, 562, 563, 566,**  
**568, 570, 572, 576, 580, 581, 583, 586, 587, 588, 589, 591, 592, 593, 595, 596, 604,**  
**650, 651, 655, 681, 682, 683, 684, 685, 695, 696, 714, 7 18, 720, 763, 793, 795, 796,**  
**797, 798, 840, 848** (online) , **A22 and A23** .

- **Telephone** , by appointment, for the models: **030, 100, 140 and 143.**

- **PAPER**

Models **01, 04, 06 , 030, 036, 037, 043, 044, 045, 145, 146, 147, 247, 362, 363, 503, 600 , 610, 615, 620, 630, 650, 651, 655 and 777** can be completed on the Internet, at the Headquarters of the State Tax Administration Agency (AEAT), in the section “Submission of declarations, calendar of the taxpayer”, **print on paper** and **present at the offices of the AEAT (State Revenue Office)**, and provided that refer to those required to present online with an electronic certificate.

## Deadlines for submitting self-assessments with direct debit

The deadline for submitting **self-assessments** with **direct debit** will depend on the end of the submission deadline for each form. Thus, if the expiration of the submission period coincides with a non-business day, the period ends on the first following business day and the direct debit period will generally be extended by the same number of days that the deadline is extended. presentation of said declaration . Below are the general and direct debit deadlines for each model, corresponding to the year 2023:

MODEL	BANK DOMICILIATION DEADLINE YEAR 2023	DUE SUBMISSION DEADLINE YEAR 2023
Models <b>100, 151 and 714</b>	Until June 27	Until June 30
Model <b>102</b>	Until September 30 (for taxpayers who have domiciled the first installment)	
Models <b>111, 115, 117, 123, 124, 126, 128 and 216</b> (quarterly obligation)	January 1 to 15, April, July and October	January 1 to 20, April, July and October
Models <b>111, 115, 117, 123, 124, 126, 128, 216, 230 and 430</b> (monthly obligation)	1 to 15 of each month for all months except: <ul style="list-style-type: none"> <li>• April: May 1 to 17</li> <li>• July: August 1 to 16</li> </ul> The month of July of model 430, until September 15	1 to 20 of each month for all months except: <ul style="list-style-type: none"> <li>• April: May 1 to 22</li> <li>• July: August 1 to 21</li> </ul> The month of July of the 430 model, until September 20
Models <b>130 and 131</b> (quarterly obligation)	January 1 to 25 and April 1 to 15, July and October	January 1 to 30 and April 1 to 20, July and October
Model <b>136</b> (quarterly)	January 1 to 15, April, July and	January 1 to 20, April, July

MODEL	BANK DOMICILIATION DEADLINE YEAR 2023	DUE SUBMISSION DEADLINE YEAR 2023
obligation)	October	and October
Models <b>200, 206, 220 and 221</b>	July 1 to 20 (tax periods that coincide with the calendar year)	July 1 to 25 (tax periods that coincide with the calendar year)
Models <b>202-0A and 222-0A</b> (Basque Country)	October 1 to 20	October 1 to 25
Models <b>202-2P and 222-2P</b> (Navarra)	October 1 to 15	October 1 to 20
Models <b>202 and 222</b>	April 1 to 15, October and December	April 1 to 20, October and December
Model <b>210</b> (except gains derived from property transfers)	January 1 to 15, April, July and October  Imputed income from urban properties: January 1 to December 25	January 1 to 20, April, July and October  Imputed income from urban properties: calendar year following the accrual. In 2023 until January 2, 2024
Model <b>213</b>	January 1 to 25	January 1 to 31
Models <b>303 and 353</b> (monthly obligation)	1 to 25 of each month, for all months except: <ul style="list-style-type: none"> <li>• January: February 1 to 23</li> <li>• June: July 1 to 26</li> <li>• August: September 1 to 27</li> <li>• November: December 1 to 26</li> </ul>	1 to 30 of each month, for all months except: <ul style="list-style-type: none"> <li>• January: February 1 to 28</li> <li>• March: April 1 to May 2</li> <li>• June: July 1 to 31</li> <li>• August: September 1 to October 2</li> <li>• November: December 1 to January 2, 2024</li> </ul>

MODEL	BANK DOMICILIATION DEADLINE YEAR 2023	DUE SUBMISSION DEADLINE YEAR 2023
Model <b>303</b> (quarterly obligation)	January 1 to 25 and April 1 to 15, July and October	January 1 to 30 and April 1 to 20, July and October
Models <b>410 and 411</b>	July 1 to 26	July 1 to 31
Model <b>490</b> (quarterly obligation)	<ul style="list-style-type: none"> <li>• Q4 22: January 1 to 25</li> <li>• 1Q 23: April 1 to 25</li> <li>• 2Q 23: July 1 to 26</li> <li>• 3T 23: October 1 to 26</li> </ul>	<ul style="list-style-type: none"> <li>• Q4 22: January 1 to 31</li> <li>• 1Q 23: April 1 to May 2</li> <li>• 2Q 23: July 1 to 31</li> <li>• 3T 23: October 1 to 31</li> </ul>
Model <b>560</b>	<p><b>Monthly obligation:</b> 1 to 15 of each month for all months except:</p> <ul style="list-style-type: none"> <li>• April: May 1 to 17</li> <li>• July: August 1 to 16</li> </ul> <p><b>Quarterly obligation:</b> January 1 to 15, April, July and October</p> <p><b>Annual obligation :</b> April 1 to 15</p>	<p><b>Monthly obligation:</b> 1 to 20 of each month for all months except:</p> <ul style="list-style-type: none"> <li>• April: May 1 to 22</li> <li>• July: August 1 to 21</li> </ul> <p><b>Quarterly obligation:</b> January 1 to 20, April, July and October</p> <p><b>Annual obligation:</b> April 1 to 20</p>
Models <b>561, 562 and 563</b>	<p><b>Monthly obligation:</b> 1 to 15 of the third month following the end of the month, except:</p> <ul style="list-style-type: none"> <li>• February: May 1 to 17</li> <li>• May: August 1 to 16</li> </ul> <p><b>Quarterly obligation:</b> 1 to 15 of the second month following the end of the quarter, except:</p> <ul style="list-style-type: none"> <li>• 1Q 23: May 1 to 17</li> <li>• 2Q 23: August 1 to 16</li> </ul>	<p><b>Monthly obligation :</b> 1 to 20 of the third month following the end of the month, except:</p> <ul style="list-style-type: none"> <li>• February: May 1 to 22</li> <li>• May: August 1 to 21</li> </ul> <p><b>Quarterly obligation:</b> 1 to 20 of the second month following the end of the quarter, except:</p> <ul style="list-style-type: none"> <li>• 1Q 23: May 1 to 22</li> </ul>

MODEL	BANK DOMICILIATION DEADLINE YEAR 2023	DUE SUBMISSION DEADLINE YEAR 2023
		<ul style="list-style-type: none"> <li>• 2Q 23: August 1 to 21</li> </ul>
Models <b>566 and 581</b> (monthly obligation)	1 to 15 of each month for all months, except: <ul style="list-style-type: none"> <li>• April: May 1 to 17</li> <li>• July: August 1 to 16</li> </ul>	1 to 20 of each month for all months, except: <ul style="list-style-type: none"> <li>• April: May 1 to 22</li> <li>• July 1 to August 21</li> </ul>
Model <b>583</b>	<p><b>Quarterly obligation:</b></p> <ul style="list-style-type: none"> <li>• Q4 22: February 1 to 15</li> <li>• 1Q 23: May 1 to 17</li> <li>• 2Q 23: September 1 to 15</li> <li>• 3T 23: November 1 to 15</li> </ul> <p><b>Annual obligation:</b> November 1 to 25</p>	<p><b>Quarterly obligation:</b></p> <ul style="list-style-type: none"> <li>• Q4 22: February 1 to 20</li> <li>• 1Q 23: May 1 to 22</li> <li>• 2Q 23: September 1 to 20</li> <li>• 3T 23: November 1 to 20</li> </ul> <p><b>Annual obligation:</b> November 1 to 30</p>
Model <b>587</b>	<p><b>Quarterly obligation:</b></p> <p>January 1 to 15, April, July and October</p>	<p><b>Quarterly obligation:</b></p> <p>January 1 to 20, April, July and October</p>
Model <b>588</b>	November 1 to 25	November 1 to 30
Model <b>589</b>	<p><b>Installment payment :</b> October 1 to 15</p> <p><b>Annual self-assessment :</b> April 1 to 15</p>	<p><b>Installment payment :</b> October 1 to 20</p> <p><b>Annual self-assessment :</b> April 1 to 20</p>
Model <b>592</b> (quarterly obligation)	April 1 to 15, July and October	April 1 to 20, July and October



<b>MODEL</b>	<b>BANK DOMICILIATION DEADLINE YEAR 2023</b>	<b>DUE SUBMISSION DEADLINE YEAR 2023</b>
Model <b>592</b> (monthly obligation)	1 to 15 of each month for all months, except: <ul style="list-style-type: none"> <li>• April: May 1 to 17</li> <li>• July: August 1 to 16</li> </ul>	1 to 20 of each month for all months, except: <ul style="list-style-type: none"> <li>• April: May 1 to 22</li> <li>• July: August 1 to 21</li> </ul>
Model <b>593</b> (quarterly obligation)	January 1 to 25, April, July and October except: <ul style="list-style-type: none"> <li>• 1Q 23: April 1 to 25</li> <li>• 2Q 23: July 1 to 26</li> </ul>	January 1 to 30, April, July and October except: <ul style="list-style-type: none"> <li>• 1Q 23: April 1 to May 2</li> <li>• 2Q 23: July 1 to 31</li> </ul>
Model <b>595</b> (quarterly obligation)	January 1 to 15, April, July and October	January 1 to 20, April, July and October
Model <b>718</b>	July 1 to 26	July 1 to 31
Model <b>793</b>	April 1 to 15, July and October	April 1 to 20, July and October
Models <b>795</b> and <b>797</b>	September 1 to 15	September 1 to 20
Models <b>796</b> and <b>798</b>	February 1 to 15	February 1 to 20

## News for this year

Disappears for self-assessments of **model 303** -Self-assessment of VAT (Value Added Tax)- corresponding to fiscal year 2023 and following, presentation through the web form, which allows printing the model for presentation on paper “pre-declaration”. However, and only for taxpayers who until now have been able to use the pre-declaration, a payment document can be obtained and printed that will allow payment to be made at a collaborating entity.

**model 777** disappears “Extemporaneous and complementary declarations-settlements. “Income or return document” used to present late declarations for years for which there was no declaration model in euros. The obligation to use models in euros is established as of January 1, 2002.

Models **172** , “Informative declaration on balances in virtual currencies” and **173** “Informative declaration on operations with virtual currencies” are approved to be submitted. on an annual basis by those required to declare.

The presentation of forms 172 and 173 will be annual and its submission deadline will be the month of January of the year following that to which the declared information corresponds. The presentation of these models will be made for the first time in the month of January 2024, with respect to the balances and operations corresponding to the year 2023.

It should be noted that the first declaration regarding the obligation to report on operations with virtual currencies, form 173, must be presented in the month of January 2024, **with respect to the operations corresponding to the year 2023 carried out since 25 April 2023** .

Model **721** is approved, "Informative declaration on virtual currencies located abroad" which must be submitted annually by those required to declare.

The presentation of form 721 will be annual and its filing period will be from January 1 to March 31 of the year following the year to which the declaration refers. The presentation of this model will take place for the first time in 2024, in relation to the 2023 financial year.

Model **179** is approved, “Annual informative declaration of the transfer of use of homes for tourist purposes”, which must be submitted annually by those required to declare. The submission period is modified from quarterly to annual. The deadline for submitting form 179 will be between January 1 and 31 of each year, in relation to the information and operations that correspond to the immediately preceding calendar year.

The new submission deadline provided for form 179 will be applicable, for the first time, to the informative returns corresponding to the 2023 financial year, which must be submitted in January 2024.

The following models will be presented for the first time in fiscal year 2023 and their presentation deadline is as follows:

- **Model 381.** "Value Added Tax. Request for reimbursement of the tax contributions borne by the armed forces of the Member States of the European Union affected by an effort in the field of the common security and defense policy" (art. 5.2 of the regulation approved by Royal Decree 443/2023 , June 13): six months following the end of each quarter.

Applications corresponding to the third quarter and fourth quarter of 2022 and the first quarter of 2023 will be submitted in the same submission period corresponding to the second quarter of 2023 (until January 2, 2024).

- **Form 587.** "Tax on fluorinated greenhouse gases -as of September 1, 2022-. Self-assessment": 1 to 20 of the month following the end of the settlement period (direct debit from 1 to 15), and **Form A23** . "Tax on fluorinated greenhouse gases. Return request": 1 to the 20th of the following month in which the corresponding quarter ends.
- **Form 592.** "Special tax on non-reusable plastic containers. Self-assessment": 1 to 20 of the month following the month in which the corresponding settlement period ends (direct debit from 1 to 15), and **Form A22** . "Special tax on non-reusable plastic containers. Refund request": 1 to the 20th of the month following the month in which the corresponding quarter ends.

The settlement period will coincide with the calendar quarter, except in the case of taxpayers whose settlement period for VAT (Value Added Tax) was monthly, in which case the settlement period for this tax will also be monthly. They will be presented in electronic format.

- **Model 593.** "Tax on the deposit of waste in landfills, incineration and co-incineration of waste": 30 first calendar days following the month in which the settlement period ends, which will coincide with the calendar quarter (direct debit from 1 to 25). It will be presented in electronic format.
- **Model 718.** "Temporary solidarity tax on large fortunes": 1 to July 31 of each year, in relation to the information that corresponds to the immediately preceding calendar year (fiscal year 2022 to be presented between July 1 and 31, 2023). It will be available exclusively in electronic format and its presentation and entry will be done electronically through the Internet.
- **Model 793.** "Payments on account of the Contribution to be made by the providers of the television audiovisual communication service and by the providers of the video exchange service through a platform with a state geographical scope or greater than that of an Autonomous Community": April 1 to 20, July and October (direct debit from 1 to 15). It will be presented in electronic format.
- **Model 795.** "Temporary energy tax. Self-assessment": September 1 to 20 (direct debit from September 1 to 15). It will be presented in electronic format.
- **Model 796.** "Temporary energy tax. Prepaid": February 1 to 20 (direct debit from February 1 to 15). It will be presented in electronic format.


- **Model 797.** “Temporary lien of credit institutions and financial credit establishments. Self-assessment”: September 1 to 20 (direct debit from September 1 to 15). It will be presented in electronic format.
- **Model 798.** “Temporary lien of credit institutions and financial credit establishments. Prepaid”: February 1 to 20 (direct debit from February 1 to 15). It will be presented in electronic format.

## Remember

### Maturities on non-business days – Saturdays and holidays

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If the expiration coincides with a local or regional holiday, the term ends on the first business day following that indicated in this calendar, except for form 369.

You can consult the published regulations and obtain more tax information by calling the Basic Tax Information service - **91 554 87 70 / 901 33 55 33** - and accessing the [headquarters on the Internet \(State Revenue Office\) AEAT ##2##](https://sede.agenciatributaria.gob.es), <https://sede.agenciatributaria.gob.es> 

This calendar has been prepared in December 2022, with regulatory projects in the pipeline.

### Identification to present self-assessments

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- **Electronic filing over the Internet** may be made with electronic DNI (National ID Card), electronic certificate, CI@ve PIN or reference number. For all models, the electronic DNI (National ID Card) and/or the electronic certificate may be used, either for natural persons, representatives of legal entities or entities without legal personality. **The CI@ve PIN system and the reference number may only be used by natural persons .**
- The **natural persons** have the electronic DNI (National ID Card), electronic certificate, CI@ve PIN or reference number to present, where appropriate, informative and census returns. , certain self-assessments, communications and refund requests, of a tax nature.

**The CI@ve PIN system, for exclusive use by natural persons, can be used to present the models 01, 04, 030, 035, 036, 037, 038, 100, 102, 111, 115, 117, 121, 122, 123, 124, 126, 128, 130, 131, 136, 140, 143, 149, 151, 179, 180, 182, 187, 188, 190, 193, 198, 216, 231, 233, 234, 235, 236, 282, 296, 303, 308, 309, 318, 341, 345, 347, 349, 360, 361, 364, 365, 368, 369, 60, 568, 572, 576, 585, 586, 587, 589, 590, 604, 650, 651, 655, 714 and 720. The reference number allows, only natural persons, to carry out procedures related to Personal Income Tax (Personal Income Tax).**

- **The SA (Anonymous Societies) and SL (Limited Companies)**, as well as taxpayers assigned to the **Large Business Management Units** or the **Central Delegation of Large Taxpayers**, are *required to present online with electronic certificate* your informative returns, self-assessments and, in general, also your census returns.

- The **rest of the entities (cooperatives, associations, foundations)** will present the **self-assessments** online with an electronic certificate or printed pre-declaration and the informative returns online. with electronic certificate.
- **Public Administrations** are required to present online with an electronic certificate.

## Income and Heritage campaign dates

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We remind you of the dates to prepare your 2022 Income Tax return:

- **April 11** until June 30, 2023: online presentation of the 2022 Income and Asset declarations.
- **May 5** until June 30, 2023: The Tax Agency can prepare your 2022 Income Tax return by phone (appointment request from May 3 to June 29).
- **June 1-30** 2023: The Tax Agency will be able to prepare your 2022 Income Tax return in person at its offices (appointment request from May 25 to June 29).

To be attended to by the Tax Agency both by telephone and in person, **make an appointment in advance** , online or by calling the following telephone numbers: 91 535 73 26 / 901 12 12 24 or 91 553 00 71 / 901 22 33 44.

## Other issues of interest

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- Taxpayers who, making quarterly settlements of VAT #, are exempt from submitting form **390 "Annual Declaration-Summary of VAT (Value Added Tax) (Value Added Tax)###3##**, pay taxes only in common territory and carry out activities under a simplified regime and/or leasing operations of urban real estate (although they also carry out activities for which there is no obligation to submit periodic self-assessments), as well as taxable persons who keep the record books through the Electronic Headquarters of the Tax Agency, having to complete the additional information requested, in the self-assessment of the last settlement period of form 303 of VAT (Value Added Tax) of the year. The exemption will not apply when there is no obligation to present the self-assessment corresponding to the last settlement period of the year.
- The **system for keeping record books** through the electronic headquarters of the Tax Agency - SII (Immediate Supply of Information on VAT)- consisting of the electronic provision of billing records , **is mandatory since July 1, 2017** , for entrepreneurs, professionals and other taxpayers whose settlement period coincides with the calendar month: large companies (volume of operations in accordance with article 121 LIVA (Value Added Tax Law) exceeding €6,010,121.04 in the previous year), groups of VAT (Value Added Tax) and registered in the REDEME (Monthly Refund Registry of VAT (Value Added Tax)).

Those who are not obliged to take advantage of SII (Immediate Supply of Information on VAT) may do so voluntarily, exercising the option in form 036, which may be submitted throughout the year and will take effect for the first settlement period that occurs. starts

after exercising said option. The option will be understood to be extended for subsequent years as long as its application is not renounced. The resignation will be made in form 036 during the month of November prior to the beginning of the year in which it must take effect.

Those who apply SII (Immediate Supply of Information on VAT) are exempt from submitting forms **347** “Declaration of operations with third parties” and **390** “Annual summary declaration of VAT (Value Added Tax)”.

- The information relating to circulation notes and delivery notes (procedure) will be submitted through the electronic headquarters of the Tax Agency in the **SIANE (Integrated System of Provisioning and Delivery Notes)** system. of sales en route), delivery receipts issued to document supplies of fuel exempt from the Hydrocarbon Tax to aircraft, and the request for a refund for marked diesel supplied to vessels with a refund of the Hydrocarbon Tax (articles 27, 101, 102 and 110 of the Special Tax Regulations).
- Information regarding fuel supplies to vessels exempt from the Hydrocarbon Tax that are not carried out through the **EMCS (Special Tax Movement Control System)** system will be presented through the route sales procedure.
- Establishments that keep records of the products subject to the Taxes are exempt from the obligation to present the declarations of operations in relation to the Special Manufacturing Taxes (forms 553, 554, 555, 556, 557, 558, 570 and 580). Manufacturing Specials through the electronic headquarters of the Tax Agency.
- Authorized establishments such as factories, tax warehouses, tax warehouses, reception warehouses and vinegar factories will be required to keep the accounting of Special Manufacturing Taxes through the Electronic Headquarters of the Tax Agency from January 1, 2020.

## Information on the presentation of non-periodic models and expansion of the information content of certain models

### Form 030. Census declaration of registration in the census of taxpayers, change of address and/or change of personal data

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To communicate the change in identification data, marital status, request a new NIF (Tax ID Number (NIF)) card, etc. Additionally, those who do not carry out economic activities may:

- Request registration in the census of taxpayers or NIF (Tax ID Number (NIF)) when they do not have DNI (National ID Card) or NIE (Alien identification number) and participate in operations with tax significance.
- Communicate the change of address: In general, 3 months from the change (those who carry out economic activities will present form 036/037 – 1 month deadline). The communication will be made in the Income Tax return – for resident individuals – if the deadline for submitting it ends earlier.

### Model 035. Declaration of initiation, modification or cessation of operations included in the special regimes applicable to taxable persons who provide services to persons who do not have the status of taxable persons or who carry out distance sales of goods or certain national deliveries of goods

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- **Starting statement:** at any time before the start of activities (the regime will begin to apply from the first day of the following quarter - Foreign or Union Regime -, or from the communication of the operator number for the purposes of the Import Regime) or, when the activity had already started, until the tenth day of the month following this start.
- **Modification statement:** until the tenth day of the month following the modification.



- **Unsubscribe statement:** at least fifteen days before the end of the month or quarter preceding the one in which you intend to stop using the regime.

## Models 036/037. census declaration

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- **Discharge declaration:** before starting the corresponding activities or the birth of the obligation to withhold or deposit into the account.
- **Modification statement:** 1 month from the day following the modification.
- **Unsubscribe statement:** 1 month from the cessation or effective cancellation of the entries in the Commercial Registry. 6 months from the death of the taxpayer (the heirs will present it).
- **Request NIF (Tax ID Number (NIF)):** month following the constitution or establishment in Spanish territory of legal persons and entities without legal personality, always before the start of the activity.
- **Registration in REDEME (Monthly Return Record):** generally, the month of November prior to the year in which it must take effect.
- **Options or waivers to special regimes:** generally, the month of December prior to the year in which they must take effect.
- **Option for payment in installments on the part of the tax base for the period of the first 3, 9 or 11 months of each calendar year ( article 40.3 - LIS (Corporation Tax Act)) :** month of February of the year in which it must take effect, only for tax periods that coincide with the calendar year. If the tax period does not coincide with the calendar year, the option may be exercised within a period of 2 months from the beginning of the tax period or within the period between the beginning of said tax period and the end of the period to carry out the tax period. first installment payment corresponding to the aforementioned tax period when this last period is less than 2 months.
- **Option subject to VAT (Value Added Tax) and communication of subjection to VAT (Value Added Tax)** for taxable persons under the agricultural regime, exempt taxable persons without the right to deduction and legal entities that do not act as businessmen or professionals if their intra-community acquisitions of goods have not exceeded €10,000: at any time and 1 month from when said limit is reached, respectively.
- **Communication of subjection to VAT (Value Added Tax) in distance sales :** 1 month from when they exceed €10,000.
- **Option or waiver to enter the import tax payments settled by Customs** in the declaration corresponding to the period in which the document recording the settlement carried out is received: generally, in the month of November.
- **Communication of the status of reseller of mobile phones and video game consoles, laptops and digital tablets:** generally, in the month of November.

- **Renunciation of the maintenance of record books through the electronic headquarters of the Tax Agency ( SII (Immediate Supply of Information on VAT) ) :** generally, in the month of November prior to the beginning of the calendar year in which it must take effect.

The option to SII (Immediate Supply of Information on VAT) may be exercised throughout the entire year, taking effect for the first settlement period that begins after it is exercised.

## Form 038. Informative declaration

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List of operations carried out by entities registered in public registries: Those of the previous calendar month are declared monthly.

## Model 039. Data communication. Entity group

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- **Communication of start of activities and option for special pro rata:** within the deadline for submitting the self-assessment of the period in which the usual delivery of goods or provision of services begins.
- **Communication of modifications or incorporation of newly created entities:** within the deadline for submitting the self-assessment of the period in which the modification or incorporation occurs.
- **Registration in REDEME (Monthly Return Record) and options or waivers:** generally, the month of December prior to the year in which they must take effect.

## Personal Income Tax

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**Form 113.** Communication of data related to capital gains due to change of residence to another Member State of the European Union or the European Economic Area with effective exchange of tax information: between the date of the move and the end date of the tax declaration period corresponding to the first financial year in which the taxpayer did not have such a condition as a result of the change of residence and the communication of variations, two months from when they occur.

**Form 121.** Personal Income Tax. Deductions for large families or those caring for persons with disabilities. Communication of the transfer of the right to deduction by taxpayers not required to file a declaration: deadline established in each fiscal year to submit the Income Tax return.

**Form 122.** Personal Income Tax. deductions for large families, for those caring for persons with disabilities or a legally separated ascendant with two children or without marriage ties. Regularization of the right to deduction by taxpayers not required to file a declaration: between the date on which the advance payments have been received improperly until the end of the deadline for submitting the Income Tax return for the year in which the advance payment has been received improperly.

**Form 140.** Request for early payment of maternity deductions and communication of variations that affect their payment: when you opt for the advance payment method and 15 calendar days following the variations, respectively.

**Form 143.** Request for early payment of deductions for large families, for ascendants with two children or dependent people with disabilities and for communication of variations that affect their payment: when you opt for the advance payment method and 15 calendar days following the variations, respectively.

**Form 145.** Communication to the payer of the personal and family situation of the recipient of work income, or its variation: before the beginning of each calendar year or at the beginning of the relationship.

**Form 146.** Pensioners with two or more payers. Request for determination of the amount of withholdings: January and February of each year.

**Form 147.** Voluntary notification of employed workers who are going to acquire the status of taxpayers for Personal Income Tax (Personal Income Tax), by moving to Spanish territory, for the practice of withholdings: from 30 days prior to entry into Spanish territory until 183 days following the start of work or until June 30 of the following year when the start is after July 2.

**Form 149.** Communication of the option, resignation, exclusion and end of the posting of the special tax regime applicable to workers posted to Spanish territory. Option: 6 months from the start of the activity. Resignation: November and December prior to the beginning of the calendar year in which it must take effect. Exclusion: 1 month from failure to comply with the requirements to apply the regime. End of movement: 1 month since it had ended.

**Form 156.** Annual informative declaration of contributions of members and mutualists for the purposes of the maternity deduction. In general: 1 to January 31 of the year following that to which the declaration corresponds. Exceptions (Social Security managing bodies or entities): until the 1st of April.

**Form 179.** Annual informative declaration of the transfer of use of homes for tourist purposes (annual obligation): 1 to January 31 of each year, in relation to the information and operations that correspond to the immediately preceding calendar year.

**Form 185.** Monthly informative declaration of Social Security and Mutual Insurance contributions: 10 calendar days following the month to which the information refers.

**Form 186.** Informative declaration of births and deaths: following calendar month.

## Corporation Tax

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**Models 202-2P.** Corporation tax. Fractional payment general regime and **222-2P** Fractional payment Tax Regime of Groups of Companies. For taxpayers subject to regional regulations of **Navarra** and who pay taxes jointly in both Administrations: October 1 to 20, 2023.

**Models 202-0A.** Corporation tax. Fractional payment general regime and **222-0A** Fractional payment Tax Regime of Groups of Companies. For taxpayers subject to regional regulations of **Basque Country** and who pay taxes jointly in both Administrations: October 1 to 25, 2023.

**Form 217.** Self-assessment of Corporate Tax: special levy on dividends or shares in profits distributed by listed public limited companies on the real estate investment market: 2 months from the day of the profit distribution agreement by the general meeting of shareholders or equivalent body.

**Form 221.** Capital benefit for conversion of deferred tax assets into credit payable to the Tax Administration: same period for filing Corporation Tax (25 calendar days following the six months after the end of the tax period).

**Form 231.** Country-by-Country information: 12 months following the completion of the tax period (1 January to 31 December when the tax period coincides with the calendar year). Prior notification shall be provided by entities residing in Spain that form part of a group required to file form 231 before the end of the tax period to which the information corresponds.

**Form 232.** Informative tax return for related-party transactions and transactions and situations related to countries or territories considered tax havens: within the month following the ten months after the end of the tax period to which the information to be supplied corresponds. 1 to 30 November when the tax period coincides with the calendar year.

**Model 234.** Informative declaration of certain cross-border tax planning mechanisms: 30 calendar days following the birth of the obligation to inform.

**Form 235.** Declaration of update information for certain tradable cross-border mechanisms: calendar month following the end of the calendar quarter in which new information has been obtained that must be reported on tradable cross-border mechanisms.

**Model 236.** Declaration of information on the use of certain cross-border tax planning mechanisms: last quarter of the following calendar year (October 1 to December 31) to that in which the use in Spain of the cross-border mechanisms that must have been previously declared occurred.

**Model 237.** Special tax on undistributed profits by listed investment companies in the real estate market. Corporation Tax. Self-assessment two months from the day of the agreement to apply the results of the year by the general meeting of shareholders, or equivalent body.

## **Income Tax of non-Residents with permanent establishment or entities under the regime of attribution of income established abroad with presence in Spanish territory**

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**Form 206.** Income/return document: 25 calendar days following 6 months after the conclusion of the tax period.

## Income Tax for Non-Residents without Permanent Establishment

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**Form 210.** Non-residents who are not permanently established. Self-assessment. In general: **to enter** , from April 1 to 20, July, October and January. **Zero fee** , from January 1 to 20 of the year following the accrual year. **To be returned** , from February 1 of the year following the year of accrual and within 4 years from the end of the declaration period and payment of the withholding. Income from property transfers: 3 months after 1 month has passed since the transmission. Imputed income from urban properties: calendar year following the accrual.

**Form 211.** Withholding in the acquisition of real estate from non-residents without permanent establishment: 1 month from the transfer of the property.

**Form 213.** Special lien on properties of non-resident entities: month of January.

**Form 216.** Declaration-document of entry of withholdings and payments on account of non-resident income obtained without permanent establishment: January 1 to 20, April, July and October. For large companies, monthly.

**Form 247.** Voluntary notification of employed workers who are going to acquire the status of taxpayers for the Non-Resident Income Tax by moving abroad. The submission period will depend on the duration of the trip.

**Form 291.** Informative declaration of non-resident accounts: January 1 to 31.

**Models 294 and 295.** Shares and participations and investment position in Collective Investment Institutions marketed by entities resident abroad: first quarter of the year.

**Form 296.** Annual declaration of withholdings and payments on account: January 1 to 31.

## Form 282. Informative declaration of aid received

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**Form 282.** Annual informative declaration of aid received within the framework of REF (Economic and Fiscal Regime) of the Canary Islands and other State aid, derived from the application of European Union Law: same deadline established for the presentation of the corresponding self-assessment of the Personal Income Tax, the Corporation Tax or the Non-Resident Income Tax.

## Value Added Tax

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**Model 04.** Request to apply the 4% rate to vehicles for the regular transportation of disabled people in wheelchairs or reduced mobility: before purchasing the vehicle.

**Form 308.** Request for refund by occasional taxpayers for deliveries of new means of transport: 30 calendar days from delivery. Refund request by taxable persons in the simplified regime of VAT (Value Added Tax) and who carry out the activity of transporting passengers or goods by road, for acquiring certain means of transport: 20 calendar days of the month following its acquisition. Request for refund by public entities or private establishments of a social nature in the acquisition of goods that are delivered to recognized organizations that export them (humanitarian, charitable or educational activities): 3 months from delivery.

**Form 309.** Intra-community acquisitions of new means of transport (non-businessmen or professionals): before final registration. Administrative or judicial procedures of forced execution (except transfer of real estate): 1 month from payment of the award amount. Non-compliance with the requirement of non-subsequent transmission by acts *inter vivos* of the vehicle (beneficiaries of the reduced rate of VAT (Value Added Tax) on intra-community deliveries or acquisitions of vehicles): 4 years following its acquisition date.

**Forms 303 and 322.** Option or revocation of the application of the special prorata, for ongoing activities: presentation of the self-assessment for the last period until January 30 of the following year.

**360 model.** Request for refund of VAT (Value Added Tax) borne in other Member States by businessmen and professionals established in the territory of application of the tax and in the Canary Islands, Ceuta and Melilla and request for refund of VAT (Value Added Tax) borne in the territory of application of the Spanish peninsular tax and the Balearic Islands by businessmen and professionals established in the Canary Islands, Ceuta or Melilla: from the day following the period to which the request refers and until September 30 of the following calendar year.

**Model 361.** Request for refund of VAT (Value Added Tax) borne in the Spanish peninsular territory and the Balearic Islands by businessmen and professionals not established in the territory of application of the tax or in the European Union, Canary Islands, Ceuta or Melilla: from the day following the period to which the request refers and until September 30 of the following calendar year.

**Form 362.** Reimbursement request within the framework of diplomatic, consular relations and recognized international organizations: 6 months after the end of each calendar quarter.

**Form 363.** Request for prior recognition of exemption within the framework of diplomatic, consular relations and recognized international organizations: before performing the operation.

**Form 364.** Request for reimbursement of the tax contributions borne relative to NATO (North Atlantic Treaty Organization), to the International Headquarters of said Organization and to the States party to said Treaty: six months after the end of the quarter to which the borne fees correspond.

**Form 365.** Request for prior recognition of exemptions relating to NATO (North Atlantic Treaty Organization), the International Headquarters of said Organization and the States party to said Treaty: prior to carrying out each operation.

**Form 368.** Special regimes applicable to telecommunications, radio or television services and those provided electronically: until the 20th day of the month following the calendar quarter to which the declaration refers. It will only be used to present modifications to declarations already submitted or declare late, until the 2Q period of 2021.

**Form 369.** Self-assessment of the special regimes applicable to taxable persons who provide services to persons who do not have the status of taxable persons, who carry out distance sales of goods and certain internal deliveries of goods: month following the monthly or quarterly settlement, to which the declaration refers. The expiration periods of form 369 are not extended when the last day of the period is a non-business day.

## Excises on Certain Means of Transport

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**Models 05 and 06.** Request for non-subjection, exemption and reduction of tax base with prior recognition and declaration of exemptions and non-subjection without prior recognition, respectively: before final registration.

**Form 568.** Request for return for resale and shipping of means of transport outside the territory: January 1 to 20, April, July and October.

**Form 576.** Self-assessment. Subject and non-exempt operations will be declared: after requesting the definitive registration of the means of transport and before it has occurred. If the taxable event is not the final registration: 15 calendar days from the accrual of the tax.

## Manufacturing Special Taxes

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**SIANE (Integrated System of Provisioning and Delivery Notes).** Products shipped through the route sales procedure. Circulation note: 7 business days prior to the start of circulation.

**SIANE (Integrated System of Provisioning and Delivery Notes).** Products shipped through the route sales procedure. Delivery Notes: 5 business days following the termination of circulation.

**SIANE (Integrated System of Provisioning and Delivery Notes).** Proof of delivery to document supplies to aircraft exempt from the Hydrocarbon Tax: month following the provisioning.

**SIANE (Integrated System of Provisioning and Delivery Notes).** Request for return article 110 RIE (Special Tax Regulations): 1 to the 20th of the month following the end of the quarter in which the provisioning that generates the right to a refund was carried out.

**Models 544 and 545.** List of payments made by check - subsidized diesel and cards - subsidized diesel and the list of fuel supplies made within the framework of international relations with refund of the Hydrocarbon Tax made during a quarter: 1 to 20 of the month following the end of the quarter.

**Form 547.** List of payments made to retailers of subsidized diesel by the entities issuing specific means of payment, made during a quarter: 1 to 20 of the month following the end of the quarter.

**Form 551.** Monthly list of simplified accompanying documents issued: month following the referred expeditions.

**Form 553.** Declaration of operations in wine and fermented beverage factories and warehouses: 1 to the 20th of the month following the end of the quarter in which the accruals for the Tax on wine and fermented beverages occur. Authorized establishments will be required to keep accounting on paper.

**Models 559 and list of beneficiaries of the harvester regime** , for the settlement and payment of the Tax on Alcohol and Derived Beverages in the artisanal distillation and harvester regimes. Settlement of rate 1: moment when authorization to distill is requested. Settlement of rate 2: calendar quarter or monthly for taxpayers who pay monthly VAT (Value Added Tax): 20 first calendar days of the second month following the month in which the quarter ends or the third month following the month in which the month ends, respectively.

**DDC and DCC.** Breakdown declaration of centralized fees: in the same terms as your single declaration-settlement.

## Environmental Taxes

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**Form 586.** Informative declaration Fluorinated gases: during the first 30 calendar days of the month of March, in relation to the operations of the period between January 1 to August 31 of the previous calendar year.

**Form 588.** Tax on the value of electricity generation. Self-assessment for cessation of activity from January to October: within the month of November of the same calendar year in which the termination occurs.

**Model 591** . Tax on the value of electricity generation. Annual declaration of operations with taxpayers: twenty first calendar days of the month of December following the calendar year to which the data correspond.

## INTRASTAT - Intra-Community Trade Statistics

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Obligated to provide statistical information: First 12 calendar days of the month following the one in which the operations were carried out.

## Tax on gaming activities in the cases of annual or multi-annual activities

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**Form 763.** Self-assessment during the month following the end of each calendar quarter .



# Economic Activities Tax

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## Form 840.

- Discharge declaration:
  - Taxpayers not exempt from IAE (Economic Activities Tax), 1 month from the start of the activity.
  - Taxpayers who have been applying for a tax exemption and lose the right to apply it: month of December prior to the year in which the taxable person becomes obligated.
- Variation declaration: 1 month from the date of variation.
- Unsubscribe statement:
  - Taxpayers not exempt from IAE (Economic Activities Tax): 1 month from termination.
  - Taxpayers who apply any tax exemption: during the month of December prior to the year in which the taxpayer is exempt from paying this tax.

The deadline for payment of **municipal fees** is determined based on the day of notification and will be indicated on the receipt. The deadline for the payment of the **provincial and national** fees will be that established, for this purpose, in the Resolution of the AEAT (State Revenue Office) that is published each year.

**Form 848.** Communication of the net amount of the turnover: January 1 to February 14 of the year in which the communication must take effect.

# File and consult returns by form

File and consult returns by form

## Glossary of abbreviations

1. AEAT: State Revenue Office
2. DNI: National ID Card
3. EMCS: Special Tax Movement Control System
4. EU: European Union
5. IAE: Economic Activities Tax
6. IBS: Immediate Supply of Information on VAT
7. IOSS: Single import window
8. IRPF: Personal Income Tax
9. ITV: Technical inspection of vehicles
10. LIS: Corporation Tax Act
11. LIVA: Value Added Tax Law
12. NATO: North Atlantic Treaty Organization
13. NIE: Alien identification number
14. NIF: Tax ID Number (NIF)
15. Personal Income Tax: Personal Income Tax
16. REDEME: Monthly Return Record
17. REF: Economic and Fiscal Regime
18. RIE: Special Tax Regulations
19. SA: Anonymous Societies
20. SIANE: Integrated System of Provisioning and Delivery Notes
21. SII: Immediate Supply of Information on VAT
22. SL: Limited Companies
23. VAT: Value Added Tax
24. VAT #, are exempt from submitting form 390 "Annual Declaration-Summary of VAT: Value Added Tax

- 25. electronic DNI: National ID Card
- 26. headquarters on the Internet: State Revenue Office
- 27. offices: State Revenue Office

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