

## Taxpayer's calendar 2024



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# Annual calendar

January 2024						
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	20	21
<u>22</u>	23	24	25	26	27	28
29	<u>30</u>	<u>31</u>				

February 2024						
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	<u>29</u>			

March 2024						
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>

April 2024						
L	M	X	J	V	S	D
<u>1</u>	2	<u>3</u>	4	5	6	7

L	M	X	J	V	S	D
<u>8</u>	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>					

May 2024						
L	M	X	J	V	S	D
		1	2	3	4	5
6	<u>7</u>	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>		

June 2024						
L	M	X	J	V	S	D
					1	2
<u>3</u>	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	<u>26</u>	27	28	29	<u>30</u>

July 2024						
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	20	21
<u>22</u>	23	24	<u>25</u>	26	27	28
29	<u>30</u>	<u>31</u>				

August 2024						
L	M	X	J	V	S	D
			1	2	3	4

L	M	X	J	V	S	D
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>	

**September 2024**

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 2024**

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>			

**November 2024**

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

**December 2024**

L	M	X	J	V	S	D
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December 2024						
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>					

## January

January 2024						
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	20	21
<u>22</u>	23	24	25	26	27	28
29	<u>30</u>	<u>31</u>				

## until January 2

### VAT

- 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 quarters of 2022 and first and second quarters of 2023: request for reimbursement of tax contributions borne by the armed forces of the Member States of the EU: 381
- Option or revocation for determining the tax base by means of the global profit margin in the special regime for used goods, works of art, antiques and collectibles for 2024 and subsequent years: 036

- Option for taxation at destination for distance sales to other countries of the European Union for 2024 and 2025: 036
- Waiver of 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 cash basis regime for 2024: 036/037
- Waiver of the special cash basis regime for 2024, 2025 and 2026: 036/037

## **Environmental taxes**

- November 2023. Special tax on non-reusable plastic packaging: presentation of accounting and inventory record book

## **Disclosure Statement on the Use of Certain Cross-Border Tax Planning Arrangements**

- Year 2022: 236

## **Until January 12th**

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

- December 2023. Obligated to provide statistical information

## **Until January 22nd**

### **Income and Corporation Tax**

Withholdings and payments on account of work income, economic activities, prizes and certain capital gains and income imputations, gains derived from shares and interests in Collective Investment Institutions, rental income from urban real estate, movable capital, authorized persons and account balances.

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

### **VAT**

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

## Tax on Insurance Premiums

- December 2023: 430

## Manufacturing Special Taxes

- October 2023. Large companies: 561, 562, 563
- December 2023: 548, 566, 581
- Fourth quarter 2023: 521, 522, 547
- Fourth quarter 2023. Activities V1, F1: 553 - (establishments approved for the keeping of accounts on paper)
- Fourth 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

- December 2023. Large companies: 560
- Fourth quarter 2023. Except large companies: 560

## Environmental Taxes

- December 2023. Special tax on non-reusable plastic packaging. Self-assessment 592
- Fourth quarter 2023. Tax on fluorinated greenhouse gases. Self-assessment 587. Return request: A23. Presentation of inventory accounting
- Fourth quarter 2023. Special tax on non-reusable plastic packaging. Self-assessment 592. Return request: A22
- Year 2023. Tax on the production of spent nuclear fuel and radioactive waste resulting from the generation of nuclear power. Production of radioactive waste. Self-assessment 584
- Year 2023. Tax on the storage of spent nuclear energy and radioactive waste in centralised facilities. Annual self-assessment: 585

## Coal Special Tax

- Fourth quarter 2023: 595
- Year 2023. Annual statement of operations: 596

## Taxes on financial transactions



- December 2023: 604

## Until January 30th

### Income tax payment by instalments

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

### VAT

- December 2023. Self-assessment 303
- December 2023. Group of companies, individual form: 322
- December 2023. Recapitulative return on intra-Community operations: 349
- December 2023. Group of companies, aggregated form: 353
- December 2023 (or year 2023). Operations assimilated to imports: 380
- Fourth quarter 2023. Self-assessment 303
- Fourth quarter 2023. Non-periodic tax return-settlement: 309
- Fourth quarter 2023. Recapitulative return on intra-Community operations: 349
- Fourth quarter 2023. Operations assimilated to imports: 380
- Annual summary 2023: 390
- Request for refund of fees reimbursed to business travelers 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 apportionment for 2024 and subsequent years, if the activity started in the last quarter of 2023: 036/037

### Environmental taxes

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

## Until January 31st

## Income Tax

- Waiver or revocation of simplified direct estimation and objective estimation for 2024 and subsequent years: 036/037

## Income and Corporation Tax

Withholdings and payments on account of work income, economic activities, prizes and certain capital gains and income imputations, gains derived from shares and interests in Collective Investment Institutions, rental income from urban real estate, movable capital, authorized persons and account balances.

- Annual summary 2023: 180, 188, 190, 193, 193-S, 194, 196, 270

## Operations with financial assets

- Annual declaration of operations with Treasury Bills 2023: 192
- Annual declaration of operations with financial assets 2023: 198

## VAT

- Waiver or revocation of simplified regimes and agriculture, livestock and fishing for 2024 and beyond: 036/037
- Request for application of the provisional percentage of deduction different from that fixed as definitive in the previous year: without model
- December 2023. One-stop shop - Import regime: 369
- Fourth quarter 2023: One-stop shop – Foreign and Union regimes: 369

## Insurance Premium Tax

- Annual summary 2023: 480

## Tax on Certain Digital Services

- Fourth quarter 2023: 490

## Environmental taxes

- December 2023. Special tax on non-reusable plastic packaging. Presentation of accounting and inventory record book
- Fourth quarter 2023. Special tax on non-reusable plastic packaging. Presentation of accounting and inventory record book

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

- Annual summary 2023: 165

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

- Year 2023: 171

### **Information statement on virtual currency balances and on operations with virtual currencies**

- Year 2023: 172, 173

### **Annual information statement on the transfer of use of housing for tourist purposes**

- Year 2023: 179

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

- Annual declaration 2023: 181

### **Informative statement of donations, gifts and contributions received and provisions made**

- Annual declaration 2023: 182

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

- Year 2023: 184

### **Informative statement of acquisitions and disposals of shares and interests in Collective Investment Institutions**

- Annual declaration 2023: 187

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

- Annual declaration 2023: 233

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

- Fourth quarter 2023: 235

**Quarterly information declaration of trade operations of tangible goods carried out in the Canary Islands special zone without the goods transiting through Canary Islands territory**

- First, second, third and fourth quarter 2023: 281

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

- Annual declaration 2023: 345

**February**

February 2024						
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	<u>29</u>			

**Until February 12th**

**INTRASTAT - Intra-Community Trade Statistics**

- January 2024. Obligated to provide statistical information

**Until February 20th**

**Income and Corporation Tax**

Withholdings and payments on account of work income, economic activities, prizes and certain capital gains and income imputations, gains derived from shares and interests in Collective Investment Institutions, rental income from urban real estate, movable capital, authorized persons and account balances.

- January 2024. Large companies: 111, 115, 117, 123, 124, 126, 128, 216, 230

**Tax ID Number (NIF)**

- Fourth quarter 2023. Quarterly statement of accounts and operations whose holders have not provided the NIF to the credit institutions: 195
- Annual declaration 2023. Identification of operations with cheques of credit institutions: 199

## **VAT**

- January 2024. Recapitulative return on intra-Community operations: 349

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

- Annual declaration 2023: 346

## **Tax on Insurance Premiums**

- January 2024: 430

## **Manufacturing Special Taxes**

- November 2023. Large companies: 561, 562, 563
- January 2024: 548, 566, 581
- Fourth quarter 2023. Except large companies: 561, 562, 563
- Statement of operations by registered recipients, fiscal representatives and authorised receivers: 510

## **Special Electricity Tax**

- January 2024. Large companies: 560

## **Environmental Taxes**

- January 2024. Special tax on non-reusable plastic packaging. Self-assessment 592
- Year 2023. Tax on the value of electricity generation. Fourth split payment: 583

## **Tax on Financial Transactions**

- January 2024: 604

## **Temporary energy tax**

- Advance payment 2024: 796

## **Temporary levy on credit institutions and financial credit institutions**

- Advance payment 2024: 798

## Until February 29th

### VAT

- January 2024. Self-assessment 303
- January 2024. Group of companies, individual form: 322
- January 2024. Group of companies, aggregated form: 353
- January 2024. One-stop shop - Import regime: 369
- January 2024. 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

### **Environmental Taxes**

- January 2024. Special tax on non-reusable plastic packaging. Presentation of accounting and inventory record book

### **Annual electricity consumption tax return**

- Year 2023: 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 2023: 170

### **Annual informative declaration of long-term savings plans**

- Year 2023: 280

### **Annual tax return for transactions with third parties**

- Year 2023: 347

## Self-assessment of the contribution to be made by providers of the television audiovisual communication service and by providers of the video exchange service through a platform with a state geographic scope or greater than that of an Autonomous Community

- Year 2023: 792

### March

March 2024						
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 March 12th

#### INTRASTAT - Intra-Community Trade Statistics

- February 2024. Obligated to provide statistical information

### Until March 20th

#### Income and Corporation Tax

Withholdings and payments on account of work income, economic activities, prizes and certain capital gains and income imputations, gains derived from shares and interests in Collective Investment Institutions, rental income from urban real estate, movable capital, authorized persons and account balances.

- February 2024. Large companies: 111, 115, 117, 123, 124, 126, 128, 216, 230

#### VAT

- February 2024. Recapitulative return on intra-Community operations: 349

#### Insurance Premium Tax

- February 2024: 430

## Manufacturing Special Taxes

- December 2023. Large companies: 561, 562, 563
- February 2024: 548, 566, 581
- Statement of operations by registered recipients, fiscal representatives and authorised receivers: 510

## Special Electricity Tax

- February 2024. Large companies: 560

## Environmental Taxes

- February 2024. Special tax on non-reusable plastic packaging. Self-assessment 592

## Special Tax on Financial Transactions

- February 2024: 604

## Until 31 March

### VAT

- February 2024. One-stop shop - Import regime: 369

## April

April 2024						
L	M	X	J	V	S	D
<u>1</u>	2	<u>3</u>	4	5	6	7
<u>8</u>	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>					

## Until 1 April

### VAT

- February 2024. Self-assessment 303



- February 2024. Group of companies, individual form: 322
- February 2024. Group of companies, aggregated form: 353
- February 2024. Operations assimilated to imports: 380
- Third quarter 2024: request for reimbursement of tax contributions borne by the armed forces of the Member States of the EU: 381

## **Hydrocarbon Tax**

- Year 2023. Annual relation of second fee product recipients: 512
- Year 2023. Annual list of kilometres covered

## **Environmental Taxes**

- February 2024. Special tax on non-reusable plastic packaging. Presentation of accounting and inventory record book

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

- Year 2023: 189

## **Information statement on clients receiving benefits distributed by Spanish Collective Investment Institutions, as well as those on whose behalf the marketing entity has made refunds or transfers of shares or interests**

- Year 2023: 294

## **Information statement on clients with investment positions in Spanish Collective Investment Institutions, as of December 31 of the year, in the cases of cross-border marketing of shares or interests in Spanish Collective Investment Institutions**

- Year 2023: 295

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

- Year 2023: 720

## **Information statement on virtual currencies located abroad**

- Year 2023: 721

## **From April 3rd to July 1st**

## **Income and Assets**

- Online filing of 2023 Income Tax and 2023 Wealth Tax returns

**With a result to be paid by direct debit, until June 26**

## Until 8 April

### **Information statement for the communication of information by platform operators**

- Year 2023: 238

## Until April 12th

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

- March 2024. Obligated to provide statistical information

## Until April 22nd

### **Income and Corporation Tax**

Withholdings and payments on account of work income, economic activities, prizes and certain capital gains and income imputations, gains derived from shares and interests in Collective Investment Institutions, rental income from urban real estate, movable capital, authorized persons and account balances.

- March 2024. Large companies: 111, 115, 117, 123, 124, 126, 128, 216, 230
- First quarter 2024: 111, 115, 117, 123, 124, 126, 128, 136, 210, 216

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

- First quarter 2024:
  - Direct evaluation: 130
  - Objective evaluation: 131

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

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

## **VAT**

- March 2024. Recapitulative return on intra-Community operations: 349
- First quarter 2024. Self-assessment 303
- First quarter 2024. Non-periodic tax return-settlement: 309
- First quarter 2024. Recapitulative return on intra-Community operations: 349
- First quarter 2024. Operations assimilated to imports: 380
- Request for refund of fees reimbursed to business travelers in equivalence surcharge: 308
- Refund on compensations in the special regime for agriculture, livestock and fisheries: 341

## **Insurance Premium Tax**

- March 2024: 430

## **Manufacturing Special Taxes**

- January 2024. Large companies: 561, 562, 563
- March 2024: 548, 566, 581
- First quarter 2024: 521, 522, 547
- First quarter 2024 Activities V1, F1: 553 - (establishments approved for the keeping of accounts on paper)
- First quarter 2024. Applications for refund: 506, 507, 508, 524, 572
- Statement of operations by registered recipients, fiscal representatives and authorised receivers: 510

## **Special Electricity Tax**

- March 2024. Large companies: 560
- First quarter 2024. Except large companies: 560
- Year 2023. Annual self-assessment: 560

## **Environmental Taxes**

- March 2024. Special tax on non-reusable plastic packaging. Self-assessment 592
- First quarter 2024. Tax on fluorinated greenhouse gases. Self-assessment 587. Return request: A23. Presentation of inventory accounting
- First quarter 2024. Special tax on non-reusable plastic packaging. Self-assessment 592. Return request: A22

- Year 2023. Tax on the production of spent nuclear fuel and radioactive waste resulting from the generation of nuclear power. Production of radioactive waste. Self-assessment 584
- Year 2023. Tax on the Value of Gas, Oil and Condensate Extraction. Annual self-assessment: 589
- Year 2024. Tax on the storage of spent nuclear energy and radioactive waste in centralised facilities. First split payment 585

## **Coal Special Tax**

- First quarter 2024: 595

## **Tax on Financial Transactions**

- March 2024: 604

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

- Payment on account 1P 2024: 793

## **Until April 30**

### **VAT**

- March 2024. Self-assessment 303
- March 2024. Group of companies, individual form: 322
- March 2024. Group of companies, aggregated form: 353
- March 2024. One-stop shop - Import regime: 369
- March 2024. Operations assimilated to imports: 380
- First quarter 2024: One-stop shop – Foreign and Union regimes: 369

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

- First quarter 2024. Accounts and operations whose holders have not provided the NIF to credit institutions: 195

## **Tax on Certain Digital Services**

- First quarter 2024: 490

## Environmental Taxes

- March 2024. Special tax on non-reusable plastic packaging. Presentation of accounting and inventory record book
- First quarter 2024. Special tax on non-reusable plastic packaging. Presentation of accounting and inventory record book
- First quarter 2024. Tax on the disposal of waste in landfills, incineration and co-incineration of waste. Self-assessment 593

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

- First quarter 2024: 235

## Quarterly information declaration of trade operations of tangible goods carried out in the Canary Islands special zone without the goods transiting through Canary Islands territory

- First quarter 2024: 281

## Information statement on cross-border payments

- First quarter 2024: 379

## May

May 2024						
L	M	X	J	V	S	D
		1	2	3	4	5
6	<u>7</u>	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>		

## From May 7th to July 1st

Filing your 2023 Income Tax Return by phone

## Until May 13th

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

- April 2024. Obligated to provide statistical information

## Until May 20th

### **Income and Corporation Tax**

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

- April 2024. Large companies: 111, 115, 117, 123, 124, 126, 128, 216, 230

### **VAT**

- April 2024. Recapitulative return on intra-Community operations: 349

### **Insurance Premium Tax**

- April 2024: 430

### **Manufacturing Special Taxes**

- February 2024. Large companies: 561, 562, 563
- April 2024: 548, 566, 581
- First quarter 2024. Except large companies: 561, 562, 563
- Statement of operations by registered recipients, fiscal representatives and authorised receivers: 510

### **Special Electricity Tax**

- April 2024. Large companies: 560

### **Environmental Taxes**

- April 2024. Special tax on non-reusable plastic packaging. Self-assessment 592
- Year 2024. Tax on the value of electricity generation. First split payment: 583

### **Taxes on financial transactions**

- April 2024: 604

## Until May 30th

### VAT

- April 2024. Self-assessment 303
- April 2024. Group of companies, individual form: 322
- April 2024. Group of companies, aggregated form: 353
- April 2024. Operations assimilated to imports: 380

## Until 31 May

### VAT

- April 2024. One-stop shop - Import regime: 369

### Environmental Taxes

- April 2024. Special tax on non-reusable plastic packaging. Presentation of accounting and inventory record book

### Annual information statement of financial accounts in the field of mutual assistance

- Year 2023: 289

### Annual informative tax return. Accounts belonging to specific American persons ( FATCA).

- Year 2023: 290

## June

June 2024						
L	M	X	J	V	S	D
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16

L	M	X	J	V	S	D
17	18	19	<u>20</u>	21	22	23
24	25	<u>26</u>	27	28	29	<u>30</u>

## From June 3rd to July 1st

Filing of the 2023 Income Tax Return at the Tax Agency offices

## Until June 12th

### INTRASTAT - Intra-Community Trade Statistics

- May 2024. Obligated to provide statistical information

## Until June 20th

### Income and Corporation Tax

Withholdings and payments on account of work income, economic activities, prizes and certain capital gains and income imputations, gains derived from shares and interests in Collective Investment Institutions, rental income from urban real estate, movable capital, authorized persons and account balances.

- May 2024. Large companies: 111, 115, 117, 123, 124, 126, 128, 216, 230

### VAT

- May 2024. Recapitulative return on intra-Community operations: 349

### Insurance Premium Tax

- May 2024: 430

### Manufacturing Special Taxes

- March 2024. Large companies: 561, 562, 563
- May 2024: 548, 566, 581
- Statement of operations by registered recipients, fiscal representatives and authorised receivers: 510

### Special Electricity Tax

- May 2024. Large companies: 560



## Environmental Taxes

- May 2024. Special tax on non-reusable plastic packaging. Self-assessment 592
- Year 2024. Tax on the production of spent nuclear fuel and radioactive waste resulting from the generation of nuclear power. First split payment: 584

## Tax on Financial Transactions

- May 2023: 604

## Until June 26th

## Income and Wealth Taxes

- Annual Income and Assets Declaration 2023 with the result to be paid by direct debit: D-100, D-714

## Until June 30th

## VAT

- May 2024. One-stop shop - Import regime: 369

## July

July 2024						
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	20	21
<u>22</u>	23	24	<u>25</u>	26	27	28
29	<u>30</u>	<u>31</u>				

## Until 1 July

## Income and Wealth Taxes

- Annual Income and Assets Declaration 2023 with a result to be refunded, waiver of the refund, negative and to enter without direct debit of the first installment: D-100, D-714

- Income Tax. Declaration of the special tax regime for displaced workers, professionals, entrepreneurs and investors 2023: 151

## **VAT**

- May 2024: Self-assessment 303
- May 2024: Group of companies, individual form: 322
- May 2024: Group of companies, aggregated form: 353
- May 2024. Operations assimilated to imports: 380
- Fourth quarter 2023: request for reimbursement of tax contributions borne by the armed forces of the Member States of the EU: 381

## **Environmental Taxes**

- May 2024. Special tax on non-reusable plastic packaging. Presentation of accounting and inventory record book

## **Annual information 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 Non-Resident Income Tax without a permanent establishment**

- Year 2023: 282

## **Until July 12th**

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

- June 2024. Obligated to provide statistical information

## **Until July 22nd**

### **Income and Corporation Tax**

Withholdings and payments on account of work income, economic activities, prizes and certain capital gains and income imputations, gains derived from shares and interests in Collective Investment Institutions, rental income from urban real estate, movable capital, authorized persons and account balances.

- June 2024. Large companies: 111, 115, 117, 123, 124, 126, 128, 216, 230
- Second quarter 2024: 111, 115, 117, 123, 124, 126, 128, 136, 210, 216

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

- Second quarter 2024:
  - Direct evaluation: 130
  - Objective evaluation: 131

## **VAT**

- June 2024. Recapitulative return on intra-Community operations: 349
- Second quarter 2024. Self-assessment 303
- Second quarter 2024. Non-periodic tax return-settlement: 309
- Second quarter 2024. Recapitulative return on intra-Community operations: 349
- Second quarter 2024. Operations assimilated to imports: 380
- Request for refund of fees reimbursed to business travelers in equivalence surcharge: 308
- Reimbursement of compensations in the Special Tax System of agriculture, livestock and fisheries 341

## **Insurance Premium Tax**

- June 2024: 430

## **Manufacturing Special Taxes**

- April 2024. Large companies: 561, 562, 563
- June 2024: 548, 566, 581
- Second quarter 2024: 521, 522, 547
- Second quarter 2024. Activities V1, F1: 553 - (establishments approved for the keeping of accounts on paper)
- Second quarter 2024. Applications for refund: 506, 507, 508, 524, 572
- Statement of operations by registered recipients, fiscal representatives and authorised receivers: 510

## **Special Electricity Tax**

- June 2024. Large companies: 560
- Second quarter 2024. Except large companies: 560

## **Environmental Taxes**

- June 2024. Special tax on non-reusable plastic packaging. Self-assessment 592
- Second quarter 2024. Tax on fluorinated greenhouse gases. Self-assessment 587. Return request: A23. Presentation of inventory accounting
- Second quarter 2024. Special tax on non-reusable plastic packaging. Self-assessment 592. Return request: A22
- Year 2023. Tax on the production of spent nuclear fuel and radioactive waste resulting from the generation of nuclear power. Production of radioactive waste. Self-assessment 584
- Year 2024. Tax on the storage of spent nuclear energy and radioactive waste in centralised facilities. Second split payment 585

### **Coal Special Tax**

- Second quarter 2024: 595

### **Tax on Financial Transactions**

- June 2024: 604

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

- Payment on account 2P 2024: 793

### **Until July 25th**

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

- Annual declaration 2023. 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 patrimonial benefit for conversion of deferred tax assets into a claimable credit against the Tax Authority**

- Year 2023. 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 information 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 Corporate Tax and Income Tax of non-residents (permanent establishments and entities in attribution of income established abroad with presence in Spanish territory)**

- Year 2023. Companies whose tax period does not coincide with the calendar year: 282

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

## **Until 30 July**

### **VAT**

- June 2024. Self-assessment 303
- June 2024. Group of companies, individual form: 322
- June 2024. Group of companies, aggregated form: 353
- June 2024. Operations assimilated to imports: 380

### **Environmental Taxes**

- Second quarter 2024. Tax on the disposal of waste in landfills, incineration and co-incineration of waste. Self-assessment 593

## **Until July 31st**

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

- Second quarter 2024. Accounts and operations whose holders have not provided the NIF to credit institutions: 195

### **VAT**

- June 2024. One-stop shop - Import regime: 369
- Second quarter 2024: One-stop shop – Foreign and Union regimes: 369

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

- Self-assessment 2023: 411
- Advanced tax payment. Self-assessment 2024: 410

### Tax on Certain Digital Services

- Second quarter 2024: 490

### Environmental Taxes

- June 2024. Special tax on non-reusable plastic packaging. Presentation of accounting and inventory record book
- Second quarter 2024. Special tax on non-reusable plastic packaging. Presentation of accounting and inventory record book

### Temporary Solidarity Tax on Large Fortunes

- Year 2023: 718

### Information statement on cross-border payments

- Second quarter 2024:379

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

- Second quarter 2024: 235

### Quarterly information declaration of trade operations of tangible goods carried out in the Canary Islands special zone without the goods transiting through Canary Islands territory

- Second quarter 2024: 281

## August

August 2024						
L	M	X	J	V	S	D
			1	2	3	4
5	6	7	8	9	10	11
<a href="#">12</a>	13	14	15	16	17	18
19	<a href="#">20</a>	21	22	23	24	25

L	M	X	J	V	S	D
26	27	28	29	<u>30</u>	<u>31</u>	

## Until August 12th

### INTRASTAT - Intra-Community Trade Statistics

- July 2024. Obligated to provide statistical information

## Until the 20th of August

### Income and Corporation Tax

Withholdings and payments on account of work income, economic activities, prizes and certain capital gains and income imputations, gains derived from shares and interests in Collective Investment Institutions, rental income from urban real estate, movable capital, authorized persons and account balances.

- July 2024. Large companies: 111, 115, 117, 123, 124, 126, 128, 216, 230

### Manufacturing Special Taxes

- May 2024. Large companies: 561, 562, 563
- July 2024: 548, 566, 581
- Second quarter 2024. Except large companies: 561, 562, 563
- Statement of operations by registered recipients, fiscal representatives and authorised receivers: 510

### Special Electricity Tax

- July 2024. Large companies: 560

### Environmental Taxes

- July 2024. Special tax on non-reusable plastic packaging. Self-assessment 592

### Financial Transaction Tax

- July 2024: 604

## Until 30 August

### VAT

- July 2024. Self-assessment 303
- July 2024. Group of companies, individual form: 322
- July 2024. Group of companies, aggregated form: 353
- July 2024. Operations assimilated to imports: 380

## Until August 31

### VAT

- July 2024. One-stop shop - Import regime: 369

## September

September 2024						
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 12th

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

- August 2024. Obligated to provide statistical information

## Until September 20th

### **Income and Corporation Tax**

Withholdings and payments on account of work income, economic activities, prizes and certain capital gains and income imputations, gains derived from shares and interests in Collective Investment Institutions, rental income from urban real estate, movable capital, authorized persons and account balances.

- August 2024. Large companies: 111, 115, 117, 123, 124, 126, 128, 216, 230



## **VAT**

- July and August 2024. Recapitulative return on intra-Community operations: 349

## **Insurance Premium Tax**

- July and August 2024: 430

## **Manufacturing Special Taxes**

- June 2024. Large companies: 561, 562, 563
- August 2024: 548, 566, 581
- Statement of operations by registered recipients, fiscal representatives and authorised receivers: 510

## **Special Electricity Tax**

- August 2024. Large companies: 560

## **Environmental Taxes**

- August 2024. Special tax on non-reusable plastic packaging. Self-assessment 592
- Year 2024. Tax on the value of electricity generation. Second split payment: 583

## **Tax on Financial Transactions**

- August 2024: 604

## **Temporary energy tax**

- Declaration of benefit income 2024: 795

## **Temporary levy on credit institutions and financial credit institutions**

- Declaration of benefit income 2024: 797

## **Until 30 September**

## **VAT**

- Year 2023. Request for refund of VAT supported: 360,361
- August 2024. Self-assessment 303
- August 2024. Group of companies, individual form: 322

- August 2024. Group of companies, aggregated form: 353
- August 2024. One-stop shop - Import regime: 369
- August 2024. Operations assimilated to imports: 380
- First quarter 2024: request for reimbursement of tax contributions borne by the armed forces of the Member States of the EU: 381

## Environmental Taxes

- July and August 2024. Special tax on non-reusable plastic packaging. Presentation of accounting and inventory record book

## October

October 2024						
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 October 14th

#### INTRASTAT - Intra-Community Trade Statistics

- September 2024. Obligated to provide statistical information

### Until October 21st

#### Income and Corporation Tax

Withholdings and payments on account of work income, economic activities, prizes and certain capital gains and income imputations, gains derived from shares and interests in Collective Investment Institutions, rental income from urban real estate, movable capital, authorized persons and account balances.

- September 2024. Large companies: 111, 115, 117, 123, 124, 126, 128, 216, 230
- Third quarter 2024: 111, 115, 117, 123, 124, 126, 128, 136, 210, 216

## Income tax payment by instalments

- Third quarter 2024:
  - 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

- September 2024. Recapitulative return on intra-Community operations: 349
- Third quarter 2024. Self-assessment 303
- Third quarter 2024. Non-periodic tax return-settlement: 309
- Third quarter 2024. Recapitulative return on intra-Community operations: 349
- Third quarter 2024. Operations assimilated to imports: 380
- Request for refund of fees reimbursed to business travelers in equivalence surcharge: 308
- Refund on compensations in the special regime for agriculture, livestock and fisheries: 341

## Insurance Premium Tax

- September 2024: 430

## Manufacturing Special Taxes

- July 2024. Large companies: 561, 562, 563
- September 2024: 548, 566, 581
- Third quarter 2024: 521, 522, 547
- Third quarter 2024. Activities V1, F1: 553 - (establishments approved for the keeping of accounts on paper)
- Third quarter 2024. Applications for refund: 506, 507, 508, 524, 572

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

## **Special Electricity Tax**

- September 2024. Large companies: 560
- Third quarter 2024. Except large companies: 560

## **Environmental Taxes**

- September 2024. Special tax on non-reusable plastic packaging. Self-assessment 592
- Third quarter 2024. Tax on fluorinated greenhouse gases. Self-assessment 587. Return request: A23. Presentation of inventory accounting
- Third quarter 2024. Special tax on non-reusable plastic packaging. Self-assessment 592. Return request: A22
- Year 2024. Tax on the storage of spent nuclear energy and radioactive waste in centralised facilities. Third split payment: 585
- Year 2024. Tax on the Value of Gas, Oil and Condensate Extraction. Payment by instalments: 589

## **Coal Special Tax**

- Third quarter 2024: 595

## **Tax on Financial Transactions**

- September 2024: 604

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

- Payment on account 3P 2024: 793

## **Until October 30th**

### **VAT**

- September 2024. Self-assessment 303
- September 2024. Group of companies, individual form: 322
- September 2024. Group of companies, aggregated form: 353

- September 2024. Operations assimilated to imports: 380

## **Environmental Taxes**

- Third quarter 2024. Tax on the disposal of waste in landfills, incineration and co-incineration of waste. Self-assessment 593

## **Until October 31st**

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

- Third quarter 2024. Accounts and operations whose holders have not provided the NIF to credit institutions: 195

### **VAT**

- September 2024. One-stop shop - Import regime: 369
- Third quarter 2024. One-stop shop – Foreign and Union regimes: 369

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

- Third quarter 2024: 490

### **Environmental Taxes**

- September 2024. Special tax on non-reusable plastic packaging. Presentation of accounting and inventory record book
- Third quarter 2024. Special tax on non-reusable plastic packaging. Presentation of accounting and inventory record book

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

- Third quarter 2024: 235

### **Quarterly information declaration of trade operations of tangible goods carried out in the Canary Islands special zone without the goods transiting through Canary Islands territory**

- Third quarter 2024: 281

### **Information statement on cross-border payments**

- Third quarter 2024: 379

### **Tax Current Account**

- Application for inclusion for the year 2025: 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"

## November

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

### until the 5th of November

#### Income Tax

- Payment of the second installment of the 2023 annual declaration, if the payment was split: 102

### Until November 12th

#### INTRASTAT - Intra-Community Trade Statistics

- October 2024. Obligated to provide statistical information

### Until November 20th

#### Income and Corporation Tax

Withholdings and payments on account of work income, economic activities, prizes and certain capital gains and income imputations, gains derived from shares and interests in Collective Investment Institutions, rental income from urban real estate, movable capital, authorized persons and account balances.

- October 2024. Large companies: 111, 115, 117, 123, 124, 126, 128, 216, 230

#### VAT

- October 2024. Recapitulative return on intra-Community operations: 349

## **Insurance Premium Tax**

- October 2024: 430

## **Manufacturing Special Taxes**

- August 2024. Large companies: 561, 562, 563
- October 2024: 548, 566, 581
- Third quarter 2024. Except large companies: 561, 562, 563
- Statement of operations by registered recipients, fiscal representatives and authorised receivers: 510

## **Special Electricity Tax**

- October 2024. Large companies: 560

## **Environmental Taxes**

- October 2024. Special tax on non-reusable plastic packaging. Self-assessment 592
- Year 2024. Tax on the value of electricity generation. Third split payment: 583

## **Tax on Financial Transactions**

- October 2024: 604

## **Until November 26th**

### **Annual information declaration of aid received under the special tax regime of the Balearic Islands**

- Year 2023: 283. For taxpayers whose deadline for filing Form 283 ended before November 1, 2024.

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

## **until November 30**

### **VAT**

- October 2024. Single window - Import regime: 369

## December

December 2024						
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 2 December

#### VAT

- October 2024. Self-assessment 303
- October 2024. Group of companies, individual form: 322
- October 2024. Group of companies, aggregated form: 353
- October 2024. Operations assimilated to imports: 380
- Request for registration / cancellation. Monthly refund registry: 036
- Application for common deduction regime for differentiated sectors for 2025: without model
- SII. Waiver of electronic record keeping: 036

#### **Environmental Taxes**

- October 2024. Special tax on non-reusable plastic packaging. Presentation of accounting and inventory record book
- Year 2023. Tax on the value of electricity generation. Annual self-assessment: 583
- Year 2024: Tax on the value of electricity generation. Annual self-assessment for cessation of activity from January to October 2024: 588

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



- Year 2023: 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.

## Until December 12th

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

- November 2024. Obligated to provide statistical information

## Until December 20th

### **Income and Corporation Tax**

Withholdings and payments on account of work income, economic activities, prizes and certain capital gains and income imputations, gains derived from shares and interests in Collective Investment Institutions, rental income from urban real estate, movable capital, authorized persons and account balances.

- November 2024. Large companies: 111, 115, 117, 123, 124, 126, 128, 216, 230

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

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

### **VAT**

- November 2024. Recapitulative return on intra-Community operations: 349

### **Insurance Premium Tax**

- November 2024: 430

### **Manufacturing Special Taxes**

- September 2024. Large companies: 561, 562, 563
- November 2024: 548, 566, 581
- Statement of operations by registered recipients, fiscal representatives and authorised receivers: 510

## Special Electricity Tax

- November 2024. Large companies: 560

## Environmental Taxes

- November 2024. Special tax on non-reusable plastic packaging. Self-assessment 592
- Year 2023. Tax on the value of electricity generation. Annual information declaration of operations with taxpayers: 591
- Year 2024. Tax on the production of spent nuclear fuel and radioactive waste resulting from the generation of nuclear power. Second split payment: 584

## Tax on Financial Transactions

- November 2024: 604

## Until December 30th

### VAT

- November 2024. Self-assessment 303
- November 2024. Group of companies, individual form: 322
- November 2024. Group of companies, aggregated form: 353
- November 2024. Operations assimilated to imports: 380

## Until 31 December

### Income Tax

- Waiver or revocation of simplified direct estimation for 2025 and subsequent years: 036/037

### VAT

- November 2024. One-stop shop - Import regime: 369
- Second quarter 2024: request for reimbursement of tax contributions borne by the armed forces of the Member States of the EU: 381
- Option or revocation for determining the tax base by means of the global profit margin in the special regime for used goods, works of art, antiques and collectibles for 2025 and subsequent years: 036

- Option for taxation at destination for distance sales to other countries of the European Union for 2025 and 2026: 036
- Waiver of common deduction regime for differentiated sectors for 2025: 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 cash basis regime for 2025: 036/037
- Waiver of the special cash basis regime for 2025, 2026 and 2027: 036/037

## **Environmental Taxes**

- November 2024. Special tax on non-reusable plastic packaging. Presentation of accounting and inventory record book

## **Disclosure Statement on the Use of Certain Cross-Border Tax Planning Arrangements**

- Year 2023: 236

# Mandatory filing of self-assessments

The obligation to submit periodic self-assessments depending on 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 2023 (large companies) and for taxpayers of VAT, who must keep record books through the electronic headquarters of the Tax Agency or present the IOSS, as well as for public administrations, including Social Security.

# Forms of presentation of the models

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

- **ELECTRONICALLY**

- **Pre-declaration (self-assessments obtained in printed paper from the printing service of AEAT).**

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 filling out the **forms** available at the Tax Agency's Electronic Office, or by using the **declaration models** obtained by using the programs that generate a file with the same format and the same characteristics and specifications as that one. **Internet connection** will be required so that the data is recorded while awaiting confirmation by submitting the declaration.

Once the form *has been completed online* it must be validated and a PDF document generated that will be printed for presentation at the offices of AEAT if the result of the declaration is "to be refunded", negative or "to be offset", or at collaborating entities if the result is "to be paid" or "to be refunded".

These models may also be submitted online.

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

They have **help form or declaration model to fill out** (also online) the models: **06, 030, 035, 036 06** (only administrative managers and electronic ITV), **037, 038, 039, 040, 100, 102, 111, 113, 115, 117, 121, 122, 123, 124, 126, 128, 130, 131, 136, 140, 143, 149, 151, 156, 165, 172, 173, 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, 236, 237, 238, 247, 250, 2, 291, 294, 295, 296, 303, 308, 309, 318, 322, 341, 345, 347, 349, 353, 360, 361, 362, 363, 364, 365, 368, 369, 381, 410, 411, 430, 480, 490, 510, 544, 545, 547, 548, 553, 554, 555, 556, 557, 558, 559, 560, 561, 562, 563, 566, 8, 570, 572, 576, 580, 581, 583, 586, 587, 588, 589, 591, 592, 593, 595, 596, 604, 650, 651, 655, 681, 682, 683, 684, 695, 696, 714, 718, 720, 721, 763, 793, 795, 796, 797, 798, 840, 848** (online) , **A22 and A23** .

- **By phone** , by appointment, for the following models: **030, 036, 037, 100, 140 and 143.**

- **PAPER**

Forms **01, 04, 06 , 030, 036, 037, 043, 044, 045, 145, 146, 147, 247, 362, 363, 600, 610, 615, 620, 630, 650, 651 and 655** can be completed online, at the headquarters of the State Tax Administration Agency (AEAT), in the section “Filing of returns, taxpayer calendar”, **printed on paper** and **submitted at the offices of the AEAT**, and provided that they do not refer to those required to submit online with an electronic certificate.

## Deadlines for filing self-assessments with direct debit

The deadline for submitting **self-assessments** with **direct debit** will depend on the end of the submission period for each model. Thus, if the deadline for submission coincides with a non-working day, the deadline ends on the first following working day and the direct debit period will generally be extended by the same number of days as the deadline for submission of said declaration is extended. Below are the general and direct debit deadlines for each model, corresponding to the year 2024:

MODEL	BANK DOMICILIATION DEADLINE YEAR 2024	DEADLINE FOR SUBMISSION YEAR 2024
Models <b>100</b> , <b>151</b> and <b>714</b>	Until June 26th	Until July 1st
Model <b>102</b>	Until September 30 (for taxpayers who have domiciled the first installment)	Until November 5th
Models <b>111</b> , <b>115</b> , <b>117</b> , <b>123</b> , <b>124</b> , <b>126</b> , <b>128</b> and <b>216</b>	<b>Quarterly obligation</b> <i>In general: <b>direct debit</b> from 1 to 15 January, April, July and October</i> <ul style="list-style-type: none"> <li>• 4T 23: January 1-17</li> <li>• 1T 24: April 1-17</li> <li>• 2T 24: July 1-17</li> <li>• 3T 24: October 1-16</li> </ul>	<b>Quarterly obligation</b> <i>In general: <b>presentation</b> from January 1 to 20, April, July and October</i> <ul style="list-style-type: none"> <li>• 4T 23: January 1-22</li> <li>• 1T 24: April 1-22</li> <li>• 2T 24: July 1-22</li> <li>• 3T 24: October 1-21</li> </ul>
Models <b>111</b> , <b>115</b> , <b>117</b> , <b>123</b> , <b>124</b> , <b>126</b> , <b>128</b> , <b>216</b> , <b>230</b> and <b>430</b>	<b>Monthly obligation</b> <i>In general: <b>direct debit</b> from the 1st to the 15th of each month for all months, except:</i>	<b>Monthly obligation</b> <i>In general: <b>presentation</b> from the 1st to the 20th of each month, except:</i>

MODEL	BANK DOMICILIATION DEADLINE YEAR 2024	DEADLINE FOR SUBMISSION YEAR 2024
	<ul style="list-style-type: none"> <li>• December 23: January 1-17</li> <li>• March: April 1-17</li> <li>• May: June 1-17</li> <li>• June: July 1-17</li> <li>• August: September 1-17</li> <li>• September: October 1-16</li> <li>• November: December 1-17</li> </ul> <p>The month of July of model 430, until September 17</p>	<ul style="list-style-type: none"> <li>• December 23: January 1-22</li> <li>• March: April 1-22</li> <li>• June: July 1-22</li> <li>• September: October 1-21</li> </ul> <p>The month of July of model 430, until September 20</p>
Models <b>130</b> and <b>131</b>	<p><b>Quarterly obligation</b></p> <p><i>In general: <b>direct debit</b> from January 1 to 25 and from April 1 to 15, July and October</i></p> <ul style="list-style-type: none"> <li>• 4T 23: January 1-25</li> <li>• 1T 24: April 1-17</li> <li>• 2T 24: July 1-17</li> <li>• 3T 24: October 1-16</li> </ul>	<p><b>Quarterly obligation</b></p> <p><i>In general: <b>presentation</b> from January 1st to 30th and from April 1st to 20th, July and October</i></p> <ul style="list-style-type: none"> <li>• 4T 23: January 1-30</li> <li>• 1T 24: April 1-22</li> <li>• 2T 24: July 1-22</li> <li>• 3T 24: October 1-21</li> </ul>
Model <b>136</b>	<p><b>Quarterly obligation</b></p> <p><i>In general: <b>direct debit</b> from 1 to 15 January, April, July and October</i></p> <ul style="list-style-type: none"> <li>• 4T 23: January 1-17</li> <li>• 1T 24: April 1-17</li> <li>• 2T 24: July 1-17</li> <li>• 3T 24: October 1-16</li> </ul>	<p><b>Quarterly obligation</b></p> <p><i>In general: <b>presentation</b> from January 1 to 20, April, July and October</i></p> <ul style="list-style-type: none"> <li>• 4T 23: January 1-22</li> <li>• 1T 24: April 1-22</li> <li>• 2T 24: July 1-22</li> <li>• 3T 24: October 1-21</li> </ul>
Models <b>200, 206, 220 and 221</b>	July 1-22 (tax periods that coincide with the calendar year)	July 1-25 (tax periods that coincide with the calendar year)
Models <b>202-0A</b> and <b>222-0A</b> (Basque)	October 1-22	October 1-25



MODEL	BANK DOMICILIATION DEADLINE YEAR 2024	DEADLINE FOR SUBMISSION YEAR 2024
Country)		
Models <b>202-2P</b> and <b>222-2P</b> (Navarra)	October 1-16	October 1-21
Models <b>202</b> and <b>222</b>	<p><b>Quarterly obligation</b></p> <p><i>In general: <b>direct debit</b> from April 1 to 15, October and December</i></p> <ul style="list-style-type: none"> <li>• April 1-17</li> <li>• October 1-16</li> <li>• December 1-17</li> </ul>	<p><b>Quarterly obligation</b></p> <p><i>In general: <b>presentation</b> from April 1 to 20, October and December</i></p> <ul style="list-style-type: none"> <li>• April 1-22</li> <li>• October 1-21</li> <li>• December 1-20</li> </ul>
Model <b>210</b> (except profits from property transfers)	<p><b>Quarterly obligation</b></p> <p><i>In general: <b>direct debit</b> from 1 to 15 January, April, July and October</i></p> <ul style="list-style-type: none"> <li>• 4T 23: January 1-17</li> <li>• 1T 24: April 1-17</li> <li>• 2T 24: July 1-17</li> <li>• 3T 24: October 1-16</li> </ul> <p><b>Annual obligation</b></p> <p>Lease income, accrued since 01.01.2024, in general: January 1 to 15 of the year following the year of accrual</p> <p><b>Imputed income from urban properties:</b></p> <p>2022 Income Taxes: from January 1 to December 25, 2023</p>	<p><b>Quarterly obligation</b></p> <p><i>In general: <b>presentation</b> from January 1 to 20, April, July and October</i></p> <ul style="list-style-type: none"> <li>• 4T 23: January 1-22</li> <li>• 1T 24: April 1-22</li> <li>• 2T 24: July 1-22</li> <li>• 3T 24: October 1-21</li> </ul> <p><b>Annual obligation</b></p> <p>Lease income, accrued since 01.01.2024, in general: January 1 to 20 of the year following the year of accrual</p> <p><b>Imputed income from urban properties:</b> calendar year following the accrual year</p> <p>2022 Income Taxes: from January 1, 2023 to January 2, 2024</p>

MODEL	BANK DOMICILIATION DEADLINE YEAR 2024	DEADLINE FOR SUBMISSION YEAR 2024
	2023 Income: from January 1 to December 26, 2024	2023 Income: from January 1 to December 31, 2024
Model <b>213</b>	January 1-26	January 1-31
Models <b>303 and 353</b>	<p><b>Monthly obligation</b></p> <p><i>In general: <b>direct debit</b> from the 1st to the 25th of each month, for all months except:</i></p> <ul style="list-style-type: none"> <li>• November 23: December 1-26, 2023</li> <li>• January: February 1-26</li> <li>• February: March 1-25</li> <li>• April: May 1-27</li> <li>• May: June 1-26</li> <li>• July: August 1-27</li> <li>• October: November 1-27</li> <li>• November: December 1-25</li> </ul>	<p><b>Monthly obligation</b></p> <p><i>In general: <b>presentation</b> from the 1st to the 30th of each month, for all months except:</i></p> <ul style="list-style-type: none"> <li>• November 23: December 1 to January 2, 2024</li> <li>• January: February 1-29</li> <li>• February: March 1st to April 1st</li> <li>• May: June 1st to July 1st</li> <li>• October: November 1st to December 2nd</li> </ul>
Model <b>303 and 309</b>	<p><b>Quarterly obligation</b></p> <p><i>In general: <b>direct debit</b> from January 1 to 25 and from April 1 to 15, July and October</i></p> <ul style="list-style-type: none"> <li>• 4T 23: January 1-25</li> <li>• 1T 24: April 1-17</li> <li>• 2T 24: July 1-17</li> <li>• 3T 24: October 1-16</li> </ul>	<p><b>Quarterly obligation</b></p> <p><i>In general: <b>presentation</b> from January 1st to 30th and from April 1st to 20th, July and October</i></p> <ul style="list-style-type: none"> <li>• 4T 23: January 1-30</li> <li>• 1T 24: April 1-22</li> <li>• 2T 24: July 1-22</li> <li>• 3T 24: October 1-21</li> </ul>
Models <b>410 and 411</b>	July 1-26	July 1-31
Model <b>490</b>	<b>Quarterly obligation</b>	<b>Quarterly obligation</b>

MODEL	BANK DOMICILIATION DEADLINE YEAR 2024	DEADLINE FOR SUBMISSION YEAR 2024
	<p><i>In general: <b>direct debit</b> from 1 to 25 January, April, July and October</i></p> <ul style="list-style-type: none"> <li>• 4T 23: January 1-26</li> <li>• 1T 24: April 1-25</li> <li>• 2T 24: July 1-26</li> <li>• 3T 24: October 1-28</li> </ul>	<p><i>In general: <b>presentation</b> during the months of January, April, July and October</i></p> <ul style="list-style-type: none"> <li>• 4T 23: January 1-31</li> <li>• 1T 24: April 1-30</li> <li>• 2T 24: July 1-31</li> <li>• 3T 24: October 1-31</li> </ul>
<p><b>Model 560</b></p>	<p><b>Monthly obligation</b></p> <p><i>In general: <b>direct debit</b> from the 1st to the 15th of the month following the month in which the accruals occurred, except:</i></p> <ul style="list-style-type: none"> <li>• December 23: January 1-17</li> <li>• March: April 1-17</li> <li>• May: June 1-17</li> <li>• June: July 1-17</li> <li>• August: September 1-17</li> <li>• September: October 1-16</li> <li>• November: December 1-17</li> </ul> <p><b>Quarterly obligation</b></p> <p><i>In general: <b>direct debit</b> from 1 to 15 January, April, July and October</i></p> <ul style="list-style-type: none"> <li>• 4T 23: January 1-17</li> <li>• 1T 24: April 1-17</li> <li>• 2T 24: July 1-17</li> <li>• 3T 24: October 1-16</li> </ul> <p><b>Annual obligation: April 1-17</b></p>	<p><b>Monthly obligation</b></p> <p><i>In general: <b>presentation</b> from the 1st to the 20th of the month following the month in which the accruals occurred, except:</i></p> <ul style="list-style-type: none"> <li>• December 23: January 1-22</li> <li>• March: April 1-22</li> <li>• June: July 1-22</li> <li>• September: October 1-21</li> </ul> <p><b>Quarterly obligation</b></p> <p><i>In general: <b>presentation</b> from January 1 to 20, April, July and October</i></p> <ul style="list-style-type: none"> <li>• 4T 23: January 1-22</li> <li>• 1T 24: April 1-22</li> <li>• 2T 24: July 1-22</li> <li>• 3T 24: October 1-21</li> </ul> <p><b>Annual obligation: April 1-22</b></p>
<p><b>Models 561, 562 and 563</b></p>	<p><b>Monthly obligation</b></p> <p><i>In general: <b>direct debit</b> from the 11th to the 15th of the third month following the month</i></p>	<p><b>Monthly obligation</b></p> <p><i>In general: <b>presentation</b> from the 1st to the 20th of the third month following the month ending,</i></p>

MODEL	BANK DOMICILIATION DEADLINE YEAR 2024	DEADLINE FOR SUBMISSION YEAR 2024
	<p><i>ending, except:</i></p> <ul style="list-style-type: none"> <li>• October: January 1-17</li> <li>• January: April 1-17</li> <li>• March: June 1-17</li> <li>• April: July 1-17</li> <li>• June: September 1-17</li> <li>• July: October 1-16</li> <li>• September: December 1-17</li> </ul> <p><b>Quarterly obligation</b></p> <p><i>In general: <b>direct debit</b> from the 1st to the 15th of the second month following the end of the quarter</i></p> <ul style="list-style-type: none"> <li>• 4T 23: February 1-15</li> <li>• 1T 24: May 1-15</li> <li>• 2T 24: August 1-15</li> <li>• 3T 24: November 1-15</li> </ul>	<p><i>except:</i></p> <ul style="list-style-type: none"> <li>• October: January 1-22</li> <li>• January: April 1-22</li> <li>• April: July 1-22</li> <li>• July: October 1-21</li> </ul> <p><b>Quarterly obligation</b></p> <p><i>In general: <b>presentation</b> from the 1st to the 20th of the second month following the end of the quarter</i></p> <ul style="list-style-type: none"> <li>• 4T 23: February 1-20</li> <li>• 1T 24: May 1-20</li> <li>• 2T 24: August 1-20</li> <li>• 3T 24: November 1-20</li> </ul>
<p><b>Models 566 and 581</b></p>	<p><b>Monthly obligation</b></p> <p><i>In general: <b>direct debit</b> from the 1st to the 15th of the month following the month in which the accruals occurred, except:</i></p> <ul style="list-style-type: none"> <li>• December 23: January 1-17</li> <li>• March: April 1-17</li> <li>• May: June 1-17</li> <li>• June: July 1-17</li> <li>• August: September 1-17</li> <li>• September: October 1-16</li> <li>• November: December 1-17</li> </ul>	<p><b>Monthly obligation</b></p> <p><i>In general: <b>presentation</b> from the 1st to the 20th of the month following the month in which the accruals occurred, except:</i></p> <ul style="list-style-type: none"> <li>• December 23: January 1-22</li> <li>• March: April 1-22</li> <li>• June: July 1-22</li> <li>• September: October 1-21</li> </ul>
<p><b>Model 583</b></p>	<p><b>Payments in instalments</b></p> <p><i>In general: <b>direct debit</b> from 1 to 15 February, May, September and November, with respect to</i></p>	<p><b>Payments in instalments</b></p> <p><i>In general: 1 to 20 February, May, September and November, with respect to the corresponding 3, 6,</i></p>

MODEL	BANK DOMICILIATION DEADLINE YEAR 2024	DEADLINE FOR SUBMISSION YEAR 2024
	<p><i>the corresponding 3, 6, 9 and 12 months of the calendar year</i></p> <ul style="list-style-type: none"> <li>• February 1-15</li> <li>• May 1-15</li> <li>• September 1-17</li> <li>• November 1-15</li> </ul> <p><b>Annual self-assessment 2023</b></p> <p>November 1-27</p>	<p><i>9 and 12 months of the calendar year:</i></p> <ul style="list-style-type: none"> <li>• February 1-20</li> <li>• May 1-20</li> <li>• September 1-20</li> <li>• November 1-20</li> </ul> <p><b>Annual self-assessment 2023</b></p> <p>November 1st to December 2nd</p>
<p>Model <b>584</b></p>	<p><b>Quarterly obligation</b></p> <p><i>In general: <b>direct debit</b> from June 1 to 15 and December</i></p> <ul style="list-style-type: none"> <li>• June 1-17</li> <li>• December 1-17</li> </ul> <p><b>Annual self-assessment 2023</b></p> <p>January 1-17</p>	<p><b>Payments in instalments</b></p> <p><i>In general: June 1st to December 20th</i></p> <ul style="list-style-type: none"> <li>• June 1-20</li> <li>• December 1-20</li> </ul> <p><b>Annual self-assessment 2023</b></p> <p>January 1-22</p>
<p>Model <b>585</b></p>	<p><b>Quarterly obligation</b></p> <p><i>In general: <b>direct debit</b> from 1 to 15 April, July and October</i></p> <ul style="list-style-type: none"> <li>• April 1-17</li> <li>• July 1-17</li> <li>• October 1-16</li> </ul> <p><b>Annual self-assessment 2023</b></p> <p>January 1-17</p>	<p><b>Payments in instalments</b></p> <p><i>In general: April 1-20, July and October</i></p> <ul style="list-style-type: none"> <li>• April 1-22</li> <li>• July 1-22</li> <li>• October 1-21</li> </ul> <p><b>Annual self-assessment 2023</b></p> <p>January 1-22</p>
<p>Model <b>587</b></p>	<p><b>Quarterly obligation</b></p> <p><i>In general: <b>direct debit</b> from 1 to 15 January, April, July and October</i></p>	<p><b>Quarterly obligation</b></p> <p><i>In general: <b>presentation</b> from January 1 to 20, April, July and October</i></p>

MODEL	BANK DOMICILIATION DEADLINE YEAR 2024	DEADLINE FOR SUBMISSION YEAR 2024
	<ul style="list-style-type: none"> <li>January 1-17</li> <li>April 1-17</li> <li>July 1-17</li> <li>October 1-16</li> </ul>	<ul style="list-style-type: none"> <li>January 1-22</li> <li>April 1-22</li> <li>July 1-22</li> <li>October 1-21</li> </ul>
Model 588	November 1-27	November 1st to December 2nd
Model 589	<p><b>Payment by instalments</b></p> <p><i>In general: <b>direct debit</b> from October 1st to 15th</i></p> <ul style="list-style-type: none"> <li>PF 2024: October 1-16</li> </ul> <p><b>Annual self-assessment 2023</b></p> <p><i>In general: <b>direct debit</b> from April 1st to 15th</i></p> <p>April 1-17</p>	<p><b>Payment by instalments</b></p> <p><i>In general: <b>presentation</b> from October 1st to 20th</i></p> <ul style="list-style-type: none"> <li>PF 2024: October 1-21</li> </ul> <p><b>Annual self-assessment 2023</b></p> <p><i>In general: <b>presentation</b> from April 1st to 20th</i></p> <p>April 1-22</p>
Model 592	<p><b>Quarterly obligation</b></p> <p><i>In general: <b>direct debit</b> from 1 to 15 January, April, July and October</i></p> <ul style="list-style-type: none"> <li>4T 23: January 1-17</li> <li>1T 24: April 1-17</li> <li>2T 24: July 1-17</li> <li>3T 24: October 1-16</li> </ul> <p><b>Monthly obligation</b></p> <p><i>In general: <b>direct debit</b> from the 1st to the 15th of each month for all months, except:</i></p> <ul style="list-style-type: none"> <li>December 23: January 1-17</li> <li>March: April 1-17</li> <li>May: June 1-17</li> <li>June: July 1-17</li> </ul>	<p><b>Quarterly obligation</b></p> <p><i>In general: <b>presentation</b> from January 1 to 20, April, July and October</i></p> <ul style="list-style-type: none"> <li>4T 23: January 1-22</li> <li>1T 24: April 1-22</li> <li>2T 24: July 1-22</li> <li>3T 24: October 1-21</li> </ul> <p><b>Monthly obligation</b></p> <p><i>In general: <b>presentation</b> from the 1st to the 20th of each month, except:</i></p> <ul style="list-style-type: none"> <li>December 23: December 1, 2023 to January 22, 2024</li> <li>March: April 1-22</li> <li>June: July 1-22</li> </ul>

MODEL	BANK DOMICILIATION DEADLINE YEAR 2024	DEADLINE FOR SUBMISSION YEAR 2024
	<ul style="list-style-type: none"> <li>• August: September 1-17</li> <li>• September: October 1-16</li> <li>• November: December 1-17</li> </ul>	<ul style="list-style-type: none"> <li>• September: October 1-21</li> </ul>
Model <b>593</b>	<p><b>Quarterly obligation</b></p> <p><i>In general: <b>direct debit</b> from 1 to 25 January, April, July and October</i></p> <ul style="list-style-type: none"> <li>• 4T 23: January 1-25</li> <li>• 1T 24: April 1-25</li> <li>• 2T 24: July 1-26</li> <li>• 3T 24: October 1-25</li> </ul>	<p><b>Quarterly obligation</b></p> <p><i>In general: <b>presentation</b> during the months of January, April, July and October</i></p> <ul style="list-style-type: none"> <li>• 4T 23: January 1-30</li> <li>• 1T 24: April 1-30</li> <li>• 2T 24: July 1-31</li> <li>• 3T 24: October 1-30</li> </ul>
Model <b>595</b>	<p><b>Quarterly obligation</b></p> <p><i>In general: <b>direct debit</b> from 1 to 15 January, April, July and October</i></p> <ul style="list-style-type: none"> <li>• 4T 23: January 1-17</li> <li>• 1T 24: April 1-17</li> <li>• 2T 24: July 1-17</li> <li>• 3T 24: October 1-16</li> </ul>	<p><b>Quarterly obligation</b></p> <p><i>In general: <b>presentation</b> from January 1 to 20, April, July and October</i></p> <ul style="list-style-type: none"> <li>• 4T 23: January 1-22</li> <li>• 1T 24: April 1-22</li> <li>• 2T 24: July 1-22</li> <li>• 3T 24: October 1-21</li> </ul>
Model <b>718</b>	July 1-26	July 1-31
Model <b>792</b>	<p><i>In general: <b>direct debit</b> from February 1 to 23 (leap year February 24)</i></p> <p><b>Annual self-assessment 2023</b></p> <p>February 1-26</p>	<p><i>In general: <b>presentation</b> from February 1st to 28th</i></p> <p><b>Annual self-assessment 2023</b></p> <p>February 1-29</p>
Model <b>793</b>	<b>Instalment payments</b>	<b>Instalment payments</b>

MODEL	BANK DOMICILIATION DEADLINE YEAR 2024	DEADLINE FOR SUBMISSION YEAR 2024
	<p><i>In general: <b>direct debit</b> from 1 to 15 April, July and October</i></p> <ul style="list-style-type: none"> <li>• April 1-17</li> <li>• July 1-17</li> <li>• October 1-16</li> </ul>	<p><i>In general: <b>presentation</b> from April 1 to 20, July and October</i></p> <ul style="list-style-type: none"> <li>• April 1-22</li> <li>• July 1-22</li> <li>• October 1-21</li> </ul>
<p>Models <b>795</b> and <b>797</b></p>	<p><b>Declaration of benefit income</b> September 1-17</p>	<p><b>Declaration of benefit income</b> September 1-20</p>
<p>Models <b>796</b> and <b>798</b></p>	<p><b>Prepaid</b> February 1-15</p>	<p><b>Prepaid</b> February 1-20</p>



## News for this year

Regarding the circulation of products subject to special taxes, the declaration of form 503 disappears. As of February 13, 2023, the new Phase-4 of the intra-community EMCS started and includes the intra-community movements of products subject to special manufacturing taxes carried out by the guaranteed shipment system. From this date, new declarations of Form 503 will not be accepted.

An Information Note has been published (download the [information document](#)) on the procedures to follow in relation to the use of the guaranteed shipment procedure, registration of certified senders and certified recipients, circulation, guarantees, and the creation of new models 504, 505 and 507.

The following models will be presented for the first time in the 2024 financial year and their submission deadline is as follows:

- **Model 172.** “Information statement on virtual currency balances”: January 1-31.
- **Model 173.** “Information statement on operations with virtual currencies”: January 1-31.
- **Model 721.** “Information statement on virtual currencies located abroad”: January 1 to April 1.
- **Model 281.** “Quarterly informative declaration of trade operations of tangible goods carried out in the Canary Islands Special Zone without the goods transiting through Canary Islands territory.”

As an exception, the information return corresponding to the first, second and third quarter of the 2023 financial year will be submitted within the same period as the information return corresponding to the fourth quarter of 2023, that is, from January 1 to 31, 2024.

- **Model 283.** "Annual information declaration of aid received within the framework of the Special Tax Regime of the Balearic Islands."

The deadline for filing the first information return for taxpayers whose deadline for filing Form 283 ended before November 1, 2024 will be from November 2 to November 26, 2024.

- **Form 379.** “Information statement on cross-border payments”: calendar month following the corresponding calendar quarter.
- **Model 040 .** “Census declaration of registration, modification and deregistration in the Registry of non-qualified foreign platform operators and in the Registry of other platform operators required to report information.” High: when the activity as a "platform operator" begins. Modification: 1 month from the date on which the events that led to its submission

have occurred. Withdrawal: 1 month from the date on which any type of activity as a "platform operator" ceased or the conditions established in the first paragraph of article 54 ter.3.a) or in article 54 ter.3.b) of the General Regulations on tax management and inspection actions and procedures and on the development of common rules on tax application procedures, approved by Royal Decree 1065/2007, of July 27.

- **Model 238** . "Information statement for the communication of information by platform operators": January of the calendar year following the year in which the "seller" has been identified as a "seller subject to reporting". As an exception, Form 238 for the 2023 financial year may be submitted from 6 February to 8 April 2024.


## Remember

### Due dates on non-working days - Saturdays and holidays -

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If the due date coincides with a local or regional holiday, the deadline ends on the first business day following the one indicated in this calendar, **except for form 369** (the submission deadline does not vary, even if the last day of the deadline coincides with weekends or holidays).

In **model 360**, if the expiration of the period coincides with a non-business day in Spain, the period will end on the first business day regarding requests for refunds of **VAT borne in Spain** by companies from the Canary Islands, Ceuta and Melilla. This same deadline is applicable to requests for refunds of VAT input in Spain presented by companies established in other Member States of the EU presented in their own country. On the other hand, Spanish companies that wish to request a refund of the VAT incurred in another Member State must comply with the deadline in force in said State.

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 Internet at the headquarters of the AEAT, <https://sede.agenciatributaria.gob.es> 

This calendar was drawn up in December 2023, with regulatory projects in process.

### Identification for filing self-assessments

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- **Electronic submission via the Internet** can be made with electronic DNI, electronic certificate, CI@ve or reference number. For all models, the electronic DNI and/or the electronic certificate may be used by natural persons, representatives of legal persons or entities without legal personality. **The CI@ve system and the reference number may only be used by natural persons.**
- The **natural persons** have the electronic DNI, electronic certificate, CI@ve or reference number to present, where applicable, informative declarations, census declarations, certain self-assessments, communications and refund requests, of a tax nature.

**The CI@ve system, for exclusive use by individuals, may be used to submit forms 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, 390, 560, 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 relating to IRPF.

- **The SA and SL**, as well as taxpayers assigned to the **Large Business Management Units** or the **Central Delegation of Large Taxpayers**, are to submit their information returns, self-assessments and, in general, their census returns online with an electronic certificate.
- The **remaining entities (cooperatives, associations, foundations)** will submit the **self-assessments** online with an electronic certificate or printed pre-declaration and the informative declarations online with an electronic certificate.
- **Public Administrations** are required to submit online with an electronic certificate.

## Income and Assets Tax Campaign Dates

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We remind you of the dates to prepare your 2023 Income and Assets declaration:

- **April 3 to July 1, 2024** : online filing of 2023 Income and Asset Tax returns.
- **May 7 to July 1, 2024** : The Tax Agency will be able to prepare your 2023 Income Tax Return by telephone (appointment requests from April 29 to June 28).
- **June 3 to July 1, 2024** : The Tax Agency will be able to prepare your 2023 Income Tax Return in person at its offices (appointment requests from May 29 to June 28).

To be assisted by the Tax Agency either by telephone or 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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- Forms 172 and 173 must be submitted annually and the deadline for submission will be January of the year following the year to which the information declared corresponds. It should be noted that the first declaration regarding the obligation to report transactions with virtual currencies, form 173, must be submitted in January 2024, with respect to transactions corresponding to the 2023 fiscal year carried out since April 25, 2023.
- Taxpayers who, making quarterly settlements of VAT #, are exempt from submitting form **390 "Annual Declaration-Summary of VAT ##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 of the year. The exemption will not apply when there is no obligation to submit the self-assessment corresponding to the last settlement period of the fiscal year.

- The **bookkeeping system** through the Electronic Office of the Tax Agency - SII - consisting of the electronic supply 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 greater than €6,010,121.04 in the previous year), VAT groups and registered in the REDEME (Monthly VAT Refund Register).

Those who are not required to join the SII 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 begins after exercising said option. The option will be deemed to be extended for subsequent years as long as its application is not waived. The resignation must be made on form 036 during the month of November prior to the beginning of the year in which it must take effect.

Those who apply SII are exempt from submitting forms **347** "Declaration of operations with third parties" and **390** "Annual summary declaration of VAT".

- They must be submitted through the Electronic Office of the Tax Agency in the **system SIANE**, the information relative to delivery notes and delivery notes (procedure for sales on the road), delivery vouchers issued to document supplies of fuels exempt from the Hydrocarbon Tax to aircraft, and the request for refund for marked diesel fuel supplied to vessels with a refund of the Hydrocarbon Tax (articles 27, 101, 102 and 110 of the Excise Tax Regulations).
- Information regarding fuel supplies to vessels exempt from the Hydrocarbon Tax that are not carried out through the en route sales procedure will be submitted through the **INTERNAL EMCS system (version 2)**, .
- Establishments that keep the accounting of products subject to Special Manufacturing Taxes through the Tax Agency's electronic office are exempt from the obligation to submit declarations of operations related to Special Manufacturing Taxes (forms 553, 554, 555, 556, 557, 558, 570 and 580).
- Authorized establishments such as factories, tax warehouses, customs warehouses, receiving warehouses and vinegar factories will be required to keep accounts of Special Manufacturing Taxes through the Tax Agency's electronic office from January 1, 2020.
- Manufacturers of products subject to the Special Tax on Non-Reusable Plastic Packaging who are required to keep inventory records must comply with their obligation through the electronic headquarters of the State Tax Administration Agency.
- Intra-community purchasers of products subject to the Special Tax on Non-Reusable Plastic Packaging who are required to submit the inventory register must fulfil their obligation through the electronic headquarters of the State Tax Administration Agency.
- Manufacturers, intra-Community purchasers and stockists of fluorinated gases of products subject to the Tax on fluorinated greenhouse gases who are required to keep inventory records must fulfil their obligation through the electronic headquarters of the State Tax Administration Agency.

## Information on the submission of non-periodic forms and expansion of the information content of certain forms

### 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 report changes to your identification data, marital status, request a new NIF accreditation card, etc. In addition, those who do not carry out economic activities will be able to:

- Request registration in the census of taxpayers or the NIF when they do not have DNI or NIE and participate in operations with tax implications.
- Communicate the change of address: As a general rule, 3 months from the change (those who carry out economic activities will submit form 036/037 – 1 month period). The notification will be made in the Income Tax return –for resident individuals– if the deadline for filing it ends earlier.

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

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- **Opening statement:** at any time before the start of the 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 has already started, until the tenth day of the month following this start.
- **Declaration of modification:** until the tenth day of the month following the modification.
- **Declaration of withdrawal:** at least fifteen days before the end of the month or quarter prior to 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 obligation to withhold or pay into the account arises.
- **Declaration of modification:** 1 month from the day after the modification.
- **Declaration of withdrawal:** 1 month from the effective cessation or cancellation of entries in the Commercial Registry. 6 months from the death of the taxpayer (to be submitted by the heirs).
- **Request NIF:** month following the incorporation or establishment in Spanish territory of legal persons and entities without legal personality, always before the start of the activity.
- **Registration in REDEME:** Generally, the month of November prior to the year in which it must take effect.
- **Options or waivers of special regimes:** Generally, the month of December prior to the year in which they must take effect.
- **Option for split payment on the part of the taxable base for the period of the first 3, 9 or 11 months of each calendar year ( article 40.3 - LIS ) :** 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 2 months from the start of the tax period or within the period between the start of said tax period and the end of the period to make the first fractional payment corresponding to the aforementioned tax period when this last period is less than 2 months.
- **Option subject to VAT and communication of subjection to VAT** 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 in distance sales :** 1 month from when they exceed €10,000.
- **Option or waiver to enter the import tax quotas settled by Customs** in the declaration corresponding to the period in which the document containing the settlement 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.
- **Waiver of keeping registration books through the Electronic Office of the Tax Agency ( SII ) :** As a general rule, in the month of November prior to the beginning of the calendar year in which it must take effect.

The option to SII may be exercised throughout the fiscal 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: The amounts from the previous calendar month are declared monthly.

## Model 039. Data communication. Group of entities

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- **Communication of commencement of activities and option for special prorata:** within the deadline for filing the self-assessment for the period in which the regular delivery of goods or provision of services begins.
- **Communication of modifications or incorporation of newly created entities:** within the deadline for filing the self-assessment for the period in which the modification or incorporation occurs.
- **Registration in REDEME and options or waivers:** Generally, the month of December prior to the year in which they must take effect.

## Model 040. Census declaration of registration, modification and deregistration in the Registry of non-qualified foreign platform operators and in the Registry of other platform operators required to report information

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Platform operators obliged to report information who choose Spain as a Member State for the Single Registry, as well as those operators with tax residence in Spain or, not being tax residents in Spain or in any other Member State, who meet any of the following connection criteria, must submit Form 040: 1. That it had been established in accordance with Spanish legislation. 2. That it has its headquarters, including its effective address, in Spain. 3. That it has a permanent establishment in Spain and is not a “qualified platform operator outside the Union”.

- **High:** when the activity as a “platform operator” begins.
- **Modification:** 1 month from the date on which the events that led to its submission have occurred.
- **Withdrawal:** 1 month from the date on which any type of activity as a “platform operator” ceased or the conditions established in the first paragraph of article 54 ter.3.a) or in article 54 ter.3.b) of the General Regulations on tax management and inspection actions and



procedures and on the development of common rules on tax application procedures, approved by Royal Decree 1065/2007, of July 27.

## Personal Income Tax

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**Form 113.** Communication of data relating 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 for the first year in which the taxpayer did not have such status as a result of the change of residence and the communication of changes, 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 return: deadline established in each fiscal year for filing 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 for taxpayers not required to file a tax return: between the date on which the advance payments were improperly received until the end of the period for filing the Income Tax return for the year in which the advance payment was improperly received.

**Form 140.** Request for advance payment of maternity deductions and communication of changes affecting their payment: when you opt for the advance payment option and 15 calendar days following the variations, respectively.

**Form 143.** Application for advance payment of deductions for large families, for an ascendant with two children or dependent disabled persons and for communication of changes affecting their payment: when you opt for the advance payment option and 15 calendar days following the variations, respectively.

**Form 145.** Communication to the payer of the personal and family situation of the recipient of employment income, or of its variation: before the start of each calendar year or at the start 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 communication from employees who are going to acquire the status of taxpayers for the IRPE, by moving to Spanish territory, for the practice of withholdings: from 30 days prior to entering Spanish territory until 183 days after 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, waiver, exclusion and end of the transfer of the special tax regime applicable to workers transferred 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 is to take effect. Exclusion: 1 month from failure to comply with

the requirements to apply the regime. End of scroll: 1 month since it had ended.

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

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

**Form 185.** Monthly informative statement of contributions to Social Security and Mutual Societies: 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. Split payment general regime and **222-2P** Split payment Tax Regime for Groups of Companies. For taxpayers subject to the tax regulations of **Navarra** and who pay taxes jointly in both Administrations: October 1-21, 2024.

**Models 202-0A.** Corporation tax. Split payment general regime and **222-0A** Split payment Tax Regime of Groups of Companies. For taxpayers subject to the tax regulations of **Basque Country** and who pay taxes jointly in both Administrations: October 1-25, 2024.

**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.** Equity benefit for conversion of deferred tax assets into a claim against the tax authorities: 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.** Disclosure Statement on Certain Cross-Border Tax Planning Arrangements: 30 calendar days following the birth of the obligation to inform.

**Form 235.** Statement of information on the update of certain marketable cross-border mechanisms: calendar month following the end of the calendar quarter in which new reportable information on marketable cross-border arrangements became available.

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

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

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

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

## **Income Tax for Non-Residents without a 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 except: rental income, accrued since 01.01.2024, with annual grouping, from January 1 to 20 of the year following the accrual. **Zero rate** , 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 and payment period of the withholding. Income from property transfers: 3 months after 1 month since transmission. Imputed income from urban properties: calendar year following accrual.

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

**Form 213.** Special tax on real estate owned by non-resident entities: month of January.

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

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

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

**Models 294 and 295.** Shares and investment positions 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 1-31.

## Form 282. Informative declaration of aid received

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**Form 282.** Annual information declaration of aid received within the framework of the REF of the Canary Islands and other State aid, derived from the application of European Union Law: same period established for the submission of the corresponding self-assessment of Personal Income Tax, Corporate Tax or Non-Resident Income Tax.

## Value Added Tax

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**Model 04.** Application for the 4% rate for vehicles for the regular transport of disabled people in wheelchairs or with 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 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 (not for entrepreneurs or professionals): before final registration. Administrative or judicial procedures for forced execution (except: if the reverse charge is applied to the transaction): 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 on intra-community deliveries or acquisitions of vehicles): 4 years from the date of purchase.

Form 309 can be used to enter the VAT accrued in operations derived from administrative or judicial procedures of forced execution when the reversal of the taxable person in the operation is not applied, and this can occur in more cases than in the transfer of real estate.

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

**Model 360.** Request for refund of VAT 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 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 application refers and until September 30 of the following calendar year.

**Model 361.** Request for refund of VAT 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 application refers and until September 30 of the following calendar year.

**Form 362.** Request for reimbursement within the framework of diplomatic and 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 and consular relations and recognized international organizations: before performing the operation.

**Form 364.** Request for reimbursement of the tax contributions borne relative to NATO, 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 incurred fees correspond.

**Form 365.** Request for prior recognition of exemptions relating to NATO, 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 broadcasting services and those provided electronically: until the 20th of the month following the calendar quarter to which the declaration refers. It will only be used to submit modifications to declarations already submitted or to file late, until the 2nd quarter of 2021.

**Form 369.** Self-assessment of the special regimes applicable to taxpayers who provide services to persons who do not have the status of taxpayers, who carry out distance sales of goods and certain domestic deliveries of goods: month following the monthly or quarterly settlement to which the declaration refers. The deadlines for Form 369 are not extended when the last day of the deadline is a non-working day.

**Model 381.** Request for reimbursement of tax contributions incurred by the armed forces of the Member States of the European Union affected by an effort in the field of the common security and defence policy: six months following the end of each quarter.

## Excises on Certain Means of Transport

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

**Form 568.** Request for refund for resale and shipment of means of transport outside the territory: 1-20 January, April, July and October.

**Form 576.** Self-assessment. The following transactions will be declared subject to tax and those not exempt: after requesting the definitive registration of the means of transport and before it has taken place. 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.** Products shipped through the route sales procedure. Circulation delivery note: 7 business days prior to the start of circulation.

**SIANE.** Products shipped through the route sales procedure. Delivery Notes: 5 business days following the termination of circulation.

**SIANE.** Proof of delivery to document supplies to aircraft exempt from the Hydrocarbon Tax: month following the provisioning.

**SIANE.** Request for return article 110 **RIE**: 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.

**Form 507.** Request for refund of special manufacturing taxes in the guaranteed shipping system: 1 to the 20th of the month following the end of the quarter in which the excise duty has been paid in the Member State of destination.

**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 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**: 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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**Model 584** . Self-assessment of the Tax on the production of spent nuclear fuel and radioactive waste resulting from the generation of nuclear power, which, by proportion of spent fuel: the first twenty calendar days of the month following the conclusion of each tax period that coincides with the reactor's operating cycle, except in cases where the taxpayer ceases to carry out its activity.

## INTRASTAT - Intra-Community Trade Statistics

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

## Tax on gaming activities in the case 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, 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.
- Declaration of withdrawal:
  - Taxpayers not exempt from IAE: 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 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. : Value Added Tax
2. AEAT: State Revenue Office
3. DNI: National ID Card
4. EMCS: Special Tax Movement Control System
5. EU: European Union
6. IAE: Economic Activities Tax
7. IOSS: One-stop import window
8. IRPF: Personal Income Tax
9. Income Tax: Personal Income Tax
10. LIS: Corporation Tax Act
11. LIVA: Value Added Tax Law
12. NATO: North Atlantic Treaty Organization
13. NIE: Foreign Identification number
14. NIF: Tax ID Number (NIF)
15. REDEME: Monthly Return Record
16. REF: Economic and Fiscal Regime
17. RIE: Regulation of Excise Taxes
18. SA: Anonymous Societies
19. SIANE: Integrated System of Supplies and Delivery Notes
20. SII: Immediate Supply of Information on VAT
21. SL: Limited Companies
22. VAT: Value Added Tax
23. VAT #, are exempt from submitting form 390 "Annual Declaration-Summary of VAT: Value Added Tax
24. VAT groups: Value Added Tax

- 25. electronic DNI: National ID Card
- 26. electronic ITV: Technical inspection of vehicles

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