

What?	Tax form	When?	Owner	Does it affect cash?	Comments
<b>Value Added Tax -VAT-</b> for the previous calendar quarter	303	April, July, October and January (On the 20th except January that is until the 30th); if the deadline is weekend or bank holiday, the deadline is moved to the next business day. Annual summary (tax form 390) to be filed by January 30. <b>Monthly:</b> During the firsts 20 days of each month	Tax Partners	Yes	Monthly filing for companies enrolled in the monthly refund scheme (REDEME)
Single EU OSS VAT form	369	April, July, October and January (On the 20th except January that is until the 30th); if the deadline is weekend or bank holiday, the deadline is moved to the next business day	Tax Partners	Yes	Only for tax payers who have opted for the One Stop Shop reporting scheme for EU B2C transactions
Recapitulative list of <b>intracommunity transactions</b>	349	<b>Quarterly:</b> April, July, October and January (On the 20th except January that is until the 30th); if the deadline is weekend or bank holiday, the deadline is moved to the next business day. <b>Monthly:</b> During the firsts 20 days of each month	Tax Partners	No	Informative document for EU B2B transactions. Monthly return required if EU sales during the previous four quarters exceed 50K
<b>Corporation tax</b>	200	During first 25 days of the seventh month following the fiscal year end.	Tax Partners	Yes	For companies whose fiscal year is the calendar year, the deadline is July 25
Current year <b>Corporation Tax Advanced</b> payments	202	April, October and December	Tax Partners	Yes	Tax 18 % on the tax payable in the last tax form 200 filed
<b>Related parties</b> transaction report	232	End of the 11th month following the fiscal year end	Tax Partners	No	Informative Document. For most companies this is November
<b>Annual Suppliers &amp; Clients</b> report	347	End of February	Tax Partners	No	Informative Document: Only suppliers & clients over 3K per year are reportable
<b>Payroll Tax</b>	111	<b>Quarterly:</b> April, July, October and January (On the 20th except January that is until the 30th); if the deadline is weekend or bank holiday, the deadline is moved to the next business day. <b>Monthly:</b> During the firsts 20 days of each month	Tax Partners	Yes	Withholding taxes to professional suppliers are also reported in this tax form
<b>Withholding tax on rents</b>	115	<b>Quarterly:</b> April, July, October and January (On the 20th except January that is until the 30th); if the deadline is weekend or bank holiday, the deadline is moved to the next business day. <b>Monthly:</b> During the firsts 20 days of each month	Tax Partners	Yes	19 % of the rent paid to the landlord. Exemptions available
<b>Withholding tax on dividends &amp; interest paid</b>	123	<b>Quarterly:</b> April, July, October and January (On the 20th except January that is until the 30th); if the deadline is weekend or bank holiday, the deadline is moved to the next business day. <b>Monthly:</b> During the firsts 20 days of each month	Tax Partners	Yes	19 % of the dividends or interest paid; interest paid to banks and other financial institutions are exempted from withholding
<b>Deposit of year end financials</b>	N/A	During the month following the date of the shareholder's resolution approving the previous years financials.	Tax Partners	No	Usually, this is during the month of July, as the previous year's financials are approved during the month of June
<b>Legalization of accounting records</b>	N/A	During the 4th month following the fiscal year end date	Tax Partners / Company	No	Usually, this is during the month of April. The Journal and quarterly trial balances must be sent to the Registrar of Companies

Note 1: Monthly filing is compulsory for companies with sales exceeding 6 million Euros the previous year

Note 2 :Companies under the monthly filing scheme are also subject to the "SII" scheme and must send the vendor's bills and customers invoices data to the Tax Office within 4+1 business days



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