



January 2020						
Mo	Tu	We	Th	Fr	Sa	Su
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

February 2020						
Mo	Tu	We	Th	Fr	Sa	Su
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	

March 2020						
Mo	Tu	We	Th	Fr	Sa	Su
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

April 2020						
Mo	Tu	We	Th	Fr	Sa	Su
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

May 2020						
Mo	Tu	We	Th	Fr	Sa	Su
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

June 2020						
Mo	Tu	We	Th	Fr	Sa	Su
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

July 2020						
Mo	Tu	We	Th	Fr	Sa	Su
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

August 2020						
Mo	Tu	We	Th	Fr	Sa	Su
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

September 2020						
Mo	Tu	We	Th	Fr	Sa	Su
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

October 2020						
Mo	Tu	We	Th	Fr	Sa	Su
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

November 2020						
Mo	Tu	We	Th	Fr	Sa	Su
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

December 2020						
Mo	Tu	We	Th	Fr	Sa	Su
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

► [20-01-2020 To 20 January](#)

INCOME AND CORPORATION TAX

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

- December 2019: Large companies: 111, 115, 117, 123, 124, 126, 128, 216, 230
- Fourth quarter 2019: 111, 115, 117, 123, 124, 126, 128, 136, 210, 216

VAT (Value Added Tax)

- Communication of incorporations in December, special regime of the group of companies:039
- Fourth quarter 2019:Electronic services:368

INSURANCE PREMIUM TAX

- December 2019:430
- Annual summary 2019:480

MANUFACTURING SPECIAL TAXES

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

SPECIAL ELECTRICITY TAX

- December 2019.Large companies:560
- Fourth quarter 2019.Except large companies:560

ENVIRONMENTAL TAXES

- Year 2019.Self-assessment584
- Year 2019.Annual self-assessment:585
- Third quarter 2019.Self-assessment587

SPECIAL COAL TAX

- Fourth quarter 2019:595
- Year 2019.Annual statement of operations:596

‣ **29-01-2020 To 29 January****VAT**

- Waiving or revocation of simplified and agriculture, stockbreeding and fishing regimes for 2020 and subsequent years:036/037

‣ **30-01-2020 To 30 January****INCOME TAX**

Income tax payment by instalments

- Fourth quarter 2019:
 - Direct evaluation:130
 - Objective evaluation:131

VAT (Value Added Tax)

- December 2019.Self-assessment303
- December 2019.Group of companies, individual form:322
- December 2019.Recapitulative return on intra-Community operations:349
- December 2019.Group of companies, aggregated form:353
- December 2019 (or 2019).Operations assimilated to imports:380
- Fourth quarter 2019.Self-assessment303
- Fourth quarter 2019.Non-periodic tax return-settlement:309
- Fourth quarter (or 2019).Recapitulative return on intra-Community operations:349
- Fourth quarter 2019.Operations assimilated to imports:380
- Annual summary 2019:390
- Request for refund compensatory charge and occasional passive subjects:308
- Adjustment of the tax proportions of the settlement periods prior to the start of trading.318
- Refund on compensations in the special regime for agriculture, livestock and fisheries:341
- Option for or revocation of the application of the special proportional distribution for 2020 and following years, if activity began in the last quarter of 2019:036/037

▶ [31-01-2020 To 31 January](#)

INCOME AND CORPORATION TAX

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

- ▶ Annual summary 2019:180, 188, 190, 193, 193-S, 194, 196, 270

VAT (Value Added Tax)

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

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

- ▶ Annual summary 2019:165

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

- ▶ Year 2019:171

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

- ▶ Year 2019 (fourth quarter):179

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

- ▶ Annual Tax return 2019:181

DONATIONS, ENDOWMENTS AND CONTRIBUTIONS RECEIVED AND WITHDRAWALS MADE

- ▶ Annual Tax return 2019:182

INFORMATION RETURN ON ORGANISATIONS UNDER THE INCOME ALLOCATION SYSTEM

- ▶ Year 2019:184

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

- ▶ Annual Tax return 2019:187

OPERATIONS WITH FINANCIAL ASSETS

- ▶ Annual tax return for operations with Treasury Bills 2019:192
- ▶ Annual Tax return 2019:198

INFORMATIVE DECLARATION FOR EXPENSES IN AUTHORISED NURSERIES OR CHILDHOOD EDUCATION CENTRES

- ▶ Annual Tax return 2019:233

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

- ▶ Annual Tax return 2019:345

▶ [20-02-2020 To 20 February](#)

INCOME AND CORPORATION TAX

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

- ▶ January 2020.Large companies:111, 115, 117, 123, 124, 126, 128, 216, 230

TAX ID NUMBER (NIF)

- ▶ Fourth quarter 2019.Quarterly tax return for accounts and operations in which the holders have not supplied credit institutions with their tax numbers (NIFs (Tax ID Number (NIF))): 195

- ▶ Annual return 2019. Identification of operations with cheques of credit institutions:199

VAT (Value Added Tax)

- ▶ January 2020. Recapitulative return on intra-Community operations:349
- ▶ January 2020. Operations assimilated to imports:380

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

- ▶ Annual Tax return 2019:346

INSURANCE PREMIUM TAX

- ▶ January 2020:430

MANUFACTURING SPECIAL TAXES

- ▶ November 2019. Large companies: 553, 554, 555, 556, 557, 558
- ▶ November 2019. Large companies: 561, 562, 563
- ▶ January 2020: 548, 566, 581
- ▶ Enero 2020^(*):570, 580
- ▶ Fourth quarter 2019. Except large companies: 553, 554, 555, 556, 557, 558
- ▶ Fourth quarter 2019. Except large companies: 561, 562, 563
- ▶ Statement of operations by registered recipients, fiscal representatives and authorised receivers:510

^(*) Fábricas y Depósitos fiscales que hayan optado por suministrar los asientos contables correspondientes al primer semestre de 2020 a través de la Sede electrónica de la AEAT entre el 1 de julio y el 30 de septiembre de 2020.

SPECIAL ELECTRICITY TAX

- ▶ January 2020. Large companies:560

ENVIRONMENTAL TAXES

- ▶ Fourth quarter 2019. Payment in instalments:583

▶ 02-03-2020 To 2 March

VAT (Value Added Tax)

- ▶ January 2020. Self-assessment:303
- ▶ January 2020. Group of companies, individual form:322
- ▶ January 2020. Group of companies, aggregated form:353

CORPORATION TAX

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

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

ANNUAL TAX RETURN OF ELECTRICAL ENERGY CONSUMPTION

- ▶ Year 2019:159

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

- ▶ Year 2019:170

ANNUAL INFORMATIVE DECLARATION OF LONG-TERM SAVINGS PLANS

- ▶ Year 2019:280

ANNUAL TAX RETURN FOR OPERATIONS WITH THIRD PARTIES

- ▶ Year 2019:347

▶ 20-03-2020 To 20 March

INCOME AND CORPORATION TAX

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

- February 2020.Large companies:111, 115, 117, 123, 124, 126, 128, 216, 230

VAT (Value Added Tax)

- February 2020.Recapitulative return on intra-Community operations:349
- February 2020.Operations assimilated to imports:380

INSURANCE PREMIUM TAX

- February 2020:430

MANUFACTURING SPECIAL TAXES

- December 2019.Large companies:553, 554, 555, 556, 557, 558
- December 2019.Large companies:561, 562, 563
- February 2020:548, 566, 581
- Febrero 2020⁽¹⁾:570, 580
- Statement of operations by registered recipients, fiscal representatives and authorised receivers:510

⁽¹⁾ Factories and tax warehouses that have chosen to supply the account entries for the first half of 2020 through the AEAT (Tax Agency)'s e-Office between 1 July and 30 September 2020.

SPECIAL ELECTRICITY TAX

- February 2020.Large companies:560

‣ 30-03-2020 To 30 March

VAT (Value Added Tax)

- February 2020.Self-assessment:303
- February 2020.Group of companies, individual form:322
- February 2020.Group of companies, aggregated form:353

ENVIRONMENTAL TAXES

- Year 2019.Summarised declaration of operations with fluorinated greenhouse gases:586

‣ 31-03-2020 To 31 March

ANNUAL INFORMATION RETURN ON SECURITIES, INSURANCE AND INCOME

- Year 2019:189

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

- Year 2019:294

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

- Year 2019:295

INFORMATIVE RETURN ON ASSETS AND RIGHTS ABROAD

- Year 2019:720

HYDROCARBON TAX

- Year 2019.Annual relation of second fee product recipients:512
- Year 2019.Annual list of kilometres covered

‣ 01-04-2020 From 1 April to 30 June

INCOME AND WEALTH

- Online filing of 2019 Income Tax returns and 2019 Wealth Tax
Tax returns requiring payment made by direct debit until 25 June

▶ [20-04-2020 To 20 April](#)

INCOME AND CORPORATION TAX

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

- ▶ March 2020.Large companies:111, 115, 117, 123, 124, 126, 128, 216, 230
- ▶ Primer trimestre 2020:111, 115, 117, 123, 124, 126, 128, 136, 210, 216

Income tax payment by instalments

- ▶ Primer trimestre 2020:
 - ▶ Direct evaluation:130
 - ▶ Objective evaluation:131

Split payments of non-residents' companies and permanent establishments

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

VAT (Value Added Tax)

- ▶ March 2020.Recapitulative return on intra-Community operations:349
- ▶ March 2020.Operations assimilated to imports:380
- ▶ First quarter 2020.Self-assessment303
- ▶ First quarter 2020.Non-periodic tax return-settlement:309
- ▶ First quarter 2020.Recapitulative return on intra-Community operations:349
- ▶ First quarter 2020.Telecommunications, radio broadcasting or television and electronic services in [VAT \(Value Added Tax\)](#),Self-assessment368
- ▶ First quarter 2020.Operations assimilated to imports:380
- ▶ Request for refund compensatory charge and occasional passive subjects:308
- ▶ Refund on compensations in the special regime for agriculture, livestock and fisheries:341

INSURANCE PREMIUM TAX

- ▶ March 2020:430

MANUFACTURING SPECIAL TAXES

- ▶ Enero 2020 (*) Grandes empresas:553, 554, 555, 556, 557, 558
- ▶ January 2020.Large companies:561, 562, 563
- ▶ March 2020:548, 566, 581
- ▶ Marzo 2020 (*):570, 580
- ▶ Primer trimestre 2020:521, 522, 547
- ▶ Primer trimestre 2020 (*) Actividades V1, V2, V7, F1, F2:553
- ▶ First quarter 2020.Applications for refund:506, 507, 508, 524, 572
- ▶ Statement of operations by registered recipients, fiscal representatives and authorised receivers:510

(*) Factories and tax warehouses that have chosen to supply the account entries for the first half of 2020 through the AEAT's e-Office between 1 July and 30 September 2020.For form 553, in addition, establishments approved for the keeping of accounts on paper

SPECIAL ELECTRICITY TAX

- ▶ March 2020.Large companies:560
- ▶ First quarter 2020.Except large companies:560
- ▶ Year 2019.Annual self-assessment:560

ENVIRONMENTAL TAXES

- ▶ First quarter 2020.Payment in instalments:585
- ▶ Year 2019.annual self-assessment:589

SPECIAL COAL TAX

- ▶ Primer trimestre 2020:595

▶ [30-04-2020 To 30 April](#)

VAT (Value Added Tax)

- ▶ March 2020.Self-assessment303
- ▶ March 2020.Group of companies, individual form:322
- ▶ March 2020.Group of companies, aggregated form:353

TAX ID NUMBER (NIF)

- › First quarter 2020.Accounts or operations whose holders have not provided the NIF (Personal Tax ID) to the credit institutions:195

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

- › Primer trimestre 2020:179

▶ **07-05-2020 Desde el 7 de mayo al 30 de junio**

Filing by phone of the 2019 Income Tax return

▶ **20-05-2020 To 20 Mayo**

INCOME AND CORPORATION TAX

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

- › April 2020.Large companies:111, 115, 117, 123, 124, 126, 128, 216, 230

VAT (Value Added Tax)

- › April 2020.Recapitulative return on intra-Community operations:349
- › April 2020.Operations assimilated to imports:380

INSURANCE PREMIUM TAX

- › April 2020:430

MANUFACTURING SPECIAL TAXES

- › Febrero 2020 (*) Grandes empresas:553, 554, 555, 556, 557, 558
- › February 2020.Large companies:561, 562, 563
- › April 2020:548, 566, 581
- › Abril 2020 (*):570, 580
- › Primer trimestre 2020 (*) Excepto grandes empresas:553, 554, 555, 556, 557, 558
- › First quarter 2020.Except large companies:561, 562, 563
- › Statement of operations by registered recipients, fiscal representatives and authorised receivers:510

(*) Factories and tax warehouses that have chosen to supply the account entries for the first half of 2020 through the AEAT (Tax Agency)'s e-Office between 1 July and 30 September 2020.

SPECIAL ELECTRICITY TAX

- › April 2020.Large companies:560

ENVIRONMENTAL TAXES

- › First quarter 2020.Payment in instalments:583
- › First four-month period 2020.Self-assessment587

▶ **01-06-2020 To 1 June**

VAT (Value Added Tax)

- › April 2020.Self-assessment303
- › April 2020.Group of companies, individual form:322
- › April 2020.Group of companies, aggregated form:353

ANNUAL DECLARATION OF FINANCIAL ACCOUNTS IN THE SPHERE OF MUTUAL ASSISTANCE

- › Year 2019:289

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

- › Year 2019:290

▶ **22-06-2020 To 22 June**

INCOME AND CORPORATION TAX

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

- May 2020.Large companies:111, 115, 117, 123, 124, 126, 128, 216, 230

VAT (Value Added Tax)

- May 2020.Recapitulative return on intra-Community operations:349
- May 2020.Operations assimilated to imports:380

INSURANCE PREMIUM TAX

- May 2020:430

MANUFACTURING SPECIAL TAXES

- March 2020 (*) Large companies: 553, 554, 555, 556, 557, 558
- March 2020.Large companies:561, 562, 563
- May 2020:548, 566, 581
- May 2020 (*): 570, 580
- Statement of operations by registered recipients, fiscal representatives and authorised receivers:510

^(*) Factories and tax warehouses that have chosen to supply the account entries for the first half of 2020 through the AEAT (Tax Agency)'s e-Office between 1 July and 30 September 2020.

SPECIAL ELECTRICITY TAX

- May 2020.Large companies:560

ENVIRONMENTAL TAXES

- Instalment payment 2020:584

▸ 25-06-2020 To 25 June

INCOME AND WEALTH

- 2019 annual Income Tax and Wealth Tax return with tax payable by direct debit:D-100, D-714

▸ 30-06-2020 To 30 June

INCOME AND WEALTH

- 2019 Annual Income Tax and Wealth Tax return resulting in tax refund, waiver of refund, negative amount and tax payable without direct debit of the first instalment:D-100, D-714
- Special taxation regime for Non-Residents' Income Tax for displaced workers 2019:151

VAT (Value Added Tax)

- May 2020:Self-assessment303
- May 2020: Group of companies, individual form:322
- May 2020:Group of companies, aggregated form:353

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

- Year 2019:282

▸ 20-07-2020 To 20 July

INCOME AND CORPORATION TAX

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

- June 2020.Large companies:111, 115, 117, 123, 124, 126, 128, 216, 230
- Segundo trimestre 2020:111, 115, 117, 123, 124, 126, 128, 136, 210, 216

Income tax payment by instalments

- Segundo trimestre 2020:
 - Direct evaluation:130
 - Objective evaluation:131

VAT (Value Added Tax)

- ▶ June 2020.Recapitulative return on intra-Community operations:349
- ▶ June 2020.Operations assimilated to imports:380
- ▶ Second quarter 2020.Self-assessment303
- ▶ Second quarter 2020.Non-periodic tax return-settlement:309
- ▶ Second quarter 2020.Recapitulative return on intra-Community operations:349
- ▶ Second quarter 2020.Telecommunications, radio broadcasting or television and electronic services in VAT (Value Added Tax).Self-assessment368
- ▶ Second quarter 2020.Operations assimilated to imports:380
- ▶ Request for refund compensatory charge and occasional passive subjects:308
- ▶ Reimbursement of compensations in the Special Tax System of agriculture, livestock and fisheries341

INSURANCE PREMIUM TAX

- ▶ June 2020:430

MANUFACTURING SPECIAL TAXES

- ▶ Abril 2020 (*) Grandes empresas:553, 554, 555, 556, 557, 558
- ▶ April 2020.Large companies:561, 562, 563
- ▶ June 2020:548, 566, 581
- ▶ Junio 2020 (*):570, 580
- ▶ Segundo trimestre 2020:521, 522, 547
- ▶ Segundo trimestre 2020 (*) Actividades V1, V2, V7, F1, F2:553
- ▶ Second quarter 2020.Applications for refund:506, 507, 508, 524, 572
- ▶ Statement of operations by registered recipients, fiscal representatives and authorised receivers:510

(*) Factories and tax warehouses that have chosen to supply the account entries for the first half of 2020 through the AEAT's e-Office between 1 July and 30 September 2020.For form 553, in addition, establishments approved for the keeping of accounts on paper

SPECIAL ELECTRICITY TAX

- ▶ June 2020.Large companies:560
- ▶ Second quarter 2020.Except large companies:560

ENVIRONMENTAL TAXES

Second quarter 2020.Payment in instalments:585

SPECIAL COAL TAX

Segundo trimestre 2020:595

▶ **27-07-2020 To 27 July****CORPORATION TAX AND NON-RESIDENT'S INCOME TAX (PERMANENT ESTABLISHMENTS AND COMPANIES IN INCOME ALLOCATION SYSTEM INCORPORATED ABROAD WITH PRESENCE IN SPANISH TERRITORY)**

Annual return 2019.Companies whose tax period does not coincide with the calendar year:200, 206, 220 and 221

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

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

Year 2019.Companies whose tax period does not coincide with the calendar year:282

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

▶ **30-07-2020 To 30 July****VAT (Value Added Tax)**

- ▶ June 2020:Self-assessment303
- ▶ June 2020:Group of organisations.individual form:322
- ▶ June 2020:Group of companies, aggregated form:353

▶ **31-07-2020 To 31 July**

TAX ID NUMBER (NIF)

- ▶ Second quarter 2020.Accounts or operations whose holders have not provided the NIF (Personal Tax ID) to the credit institutions:195

TAX ON DEPOSITS IN CREDIT INSTITUTIONS

- ▶ Self-Assessment 2019:411
- ▶ Advanced tax payment.Self-Assessment 2020:410

▶ **20-08-2020 To 20 August****INCOME AND CORPORATION TAX**

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

- ▶ Julio 2020.Large companies:111, 115, 117, 123, 124, 126, 128, 216, 230

VAT (Value Added Tax)

- ▶ Julio 2020.Operations assimilated to imports:380

MANUFACTURING SPECIAL TAXES

- ▶ May 2020 (*). Large companies: 553, 554, 555, 556, 557, 558
- ▶ May 2020.Large companies:561, 562, 563
- ▶ Julio 2020:548, 566, 581
- ▶ Second quarter 2020 (*). Except large companies: 553, 554, 555, 556, 557, 558
- ▶ Second quarter 2020.Except large companies:561, 562, 563
- ▶ Statement of operations by registered recipients, fiscal representatives and authorised receivers:510

^(*) Factories and tax warehouses that have chosen to supply the account entries for the first half of 2020 through the AEAT (Tax Agency)'s e-Office between 1 July and 30 September 2020.

SPECIAL ELECTRICITY TAX

- ▶ Julio 2020.Large companies:560

▶ **31-08-2020 To 31 August****VAT (Value Added Tax)**

- ▶ Julio 2020.Self-assessment:303
- ▶ Julio 2020.Group of companies, individual form:322
- ▶ Julio 2020.Group of companies, aggregated form:353

▶ **21-09-2020 To 21 September****INCOME AND CORPORATION TAX**

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

- ▶ August 2020.Large companies:111, 115, 117, 123, 124, 126, 128, 216, 230

VAT (Value Added Tax)

- ▶ July and August 2020.Recapitulative return on intra-Community operations:349
- ▶ August 2020.Operations assimilated to imports:380

INSURANCE PREMIUM TAX

- ▶ July and August 2020:430

MANUFACTURING SPECIAL TAXES

- ▶ June 2020-ERR:REF-NOT-FOUND-(*). Large companies:553, 554, 555, 556, 557, 558
- ▶ June 2020.Large companies:561, 562, 563
- ▶ August 2020:548, 566, 581
- ▶ Statement of operations by registered recipients, fiscal representatives and authorised receivers:510

^(*) Factories and tax warehouses that have chosen to supply the account entries for the first half of 2020 through the AEAT (Tax Agency)'s e-Office between 1 July and 30 September 2020. [\(Voluntari\)](#)

SPECIAL ELECTRICITY TAX

- August 2020.Large companies:560

ENVIRONMENTAL TAXES

- Second quarter 2020.Payment in instalments:583
- Second four-month period 2020.Self-assessment:587

‣ **30-09-2020 To 30 September****VAT (Value Added Tax)**

- August 2020.Self-assessment:303
- August 2020.Group of companies, individual form:322
- August 2020.Group of companies, aggregated form:353

‣ **20-10-2020 To 20 October****INCOME AND CORPORATION TAX**

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

- September 2020.Large companies:111, 115, 117, 123, 124, 126, 128, 216, 230
- Tercer trimestre 2020:111, 115, 117, 123, 124, 126, 128, 136, 210, 216

Income tax payment by instalments

- Tercer trimestre 2020:
 - Direct evaluation:130
 - Objective evaluation:131

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

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

VAT (Value Added Tax)

- September 2020.Recapitulative return on intra-Community operations:349
- September 2020.Operations assimilated to imports:380
- Third quarter 2020.Self-assessment:303
- Third quarter 2020.Non-periodic tax return-settlement:309
- Third quarter 2020.Recapitulative return on intra-Community operations:349
- Third quarter 2020.Telecommunications, radio broadcasting or television and electronic services in VAT (Value Added Tax).Self-assessment:368
- Third quarter 2020.Operations assimilated to imports:380
- Request for refund compensatory charge and occasional passive subjects:308
- Refund on compensations in the special regime for agriculture, livestock and fisheries:341

INSURANCE PREMIUM TAX

- September 2020:430

MANUFACTURING SPECIAL TAXES

- Julio 2020.Large companies:561, 562, 563
- September 2020:548, 566, 581
- Tercer trimestre 2020:521, 522, 547
- Third quarter 2020.Activities V1, V2, V7, F1, F2:553 - establishments approved for the keeping of accounts on paper-
- Third quarter 2020.Applications for refund:506, 507, 508, 524, 572
- Statement of operations by registered recipients, fiscal representatives and authorised receivers: 510

SPECIAL ELECTRICITY TAX

- September 2020.Large companies:560
- Third quarter 2020.Except large companies:560

ENVIRONMENTAL TAXES

- Third quarter 2020.Payment in instalments:585

- › Instalment payment 2020:589

SPECIAL COAL TAX

- › Tercer trimestre 2020:595

▶ 30-10-2020 To 30 October

VAT (Value Added Tax)

- › September 2020.Self-assessment:303
- › September 2020.Group of companies, individual form:322
- › September 2020.Group of companies, aggregated form:353

▶ 02-11-2020 To 2 November

TAX ID NUMBER (NIF)

- › Third quarter 2020.Accounts or operations whose holders have not provided the NIF (Personal Tax ID) to the credit institutions:195

DECLARATION OF INFORMATION UPDATING CERTAIN MARKETABLE CROSS-BORDER MECHANISMS

- › Tercer trimestre 2020:235

TAX CURRENT ACCOUNT

- › Application for inclusion for 2021: CCT (Tax Current Account)
CCT The waiver must be declared on the "application form for inclusion / communication of waiver of the current account system in tax matters"

▶ 05-11-2020 To 5 November

INCOME TAX

- › Deposit of the second instalment in the 2019 annual tax return, in the event of split payment:102

▶ 20-11-2020 To 20 November

INCOME AND CORPORATION TAX

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

- › October 2020.Large companies:111, 115, 117, 123, 124, 126, 128, 216, 230

VAT (Value Added Tax)

- › October 2020.Recapitulative return on intra-Community operations:349
- › October 2020.Operations assimilated to imports:380

INSURANCE PREMIUM TAX

- › October 2020:430

MANUFACTURING SPECIAL TAXES

- › August 2020.Large companies:561, 562, 563
- › October 2020:548, 566, 581
- › Third quarter 2020.Except large companies:561, 562, 563
- › Statement of operations by registered recipients, fiscal representatives and authorised receivers:510

SPECIAL ELECTRICITY TAX

- › October 2020.Large companies:560

ENVIRONMENTAL TAXES

- › Third quarter 2020.Payment in instalments:583

▶ 30-11-2020 To 30 November

VAT (Value Added Tax)

- › October 2020.Self-assessment:303

- ▶ October 2020.Group of companies, individual form:322
- ▶ October 2020.Group of companies, aggregated form:353
- ▶ Request for registration / cancellation.Monthly refund registry: 036
- ▶ Request for application of the common deduction regime for differentiated sectors for 2020: without model
- ▶ SII (Immediate Supply of Information on VAT).Opt in or opt out of keeping record books electronically:036
- ▶ SII (Immediate Supply of Information on VAT).Notification re opt in or opt out of invoicing by recipients of operations or third parties:036

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

- ▶ Year 2019:Companies whose tax period does not coincide with the calendar year:232
Rest of companies:within the month following the ten months subsequent to the end of the tax period.

ENVIRONMENTAL TAXES

- ▶ Year 2019.Self-assessment583
- ▶ Year 2020:Annual self-assessment for cessation of activity:588

▶ 21-12-2020 To 21 December

INCOME AND CORPORATION TAX

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

- ▶ November 2020.Large companies:111, 115, 117, 123, 124, 126, 128, 216, 230

Split payments of non-residents' companies and permanent establishments

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

VAT (Value Added Tax)

- ▶ November 2020.Recapitulative return on intra-Community operations:349
- ▶ November 2020.Operations assimilated to imports:380

INSURANCE PREMIUM TAX

- ▶ November 2020:430

MANUFACTURING SPECIAL TAXES

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

SPECIAL ELECTRICITY TAX

- ▶ November 2020.Large companies:560

ENVIRONMENTAL TAXES

- ▶ Payment in instalments:584
- ▶ Year 2019.Annual informative tax return operations with taxpayers:591

▶ 30-12-2020 To 30 December

VAT (Value Added Tax)

- ▶ November 2020.Self-assessment303
- ▶ November 2020.Group of companies, individual form:322
- ▶ November 2020.Group of companies, aggregated form:353

▶ 31-12-2020 To 31 December

INCOME TAX

- › Waiving or revocation of simplified direct estimate and objective estimate for 2021 and subsequent years:036/037

VAT (Value Added Tax)

- › Waiving or revocation of simplified and agriculture, stockbreeding and fishing systems for 2021 and subsequent years:036/037
- › Option or revocation of determination of the gross tax base by means of the overall profit margin in the Special System of used goods, artworks, antiques and collectable objects for 2021 and successive years:036
- › Option to pay tax at destination for distance sales to other countries of the European Union for 2021 and 2022:036
- › Waiver of the common deduction scheme for differentiated sectors for 2021:without model
- › Communication of registration in the special regime of the group of companies:039
- › Option or waiver of the advanced modality of the special regime of groups of companies:039
- › Annual communication regarding the special regime of the group of companies:039
- › Opt in to the special cash basis system for 2021:036/037
- › Opt out of the special cash basis system for 2021, 2022 and 2023::036/037