

## DANA Calendar 2024/2025

*Those affected by the DANA have more time to submit declarations. Check here for all dates.*

---



### Contents

---

- **Beneficiaries**
- **DANA calendar**
  - **October 2024**
  - **November 2024**
  - **December 2024**
  - **January 2025**
  - **February 2025**
- **Deadlines for filing returns with direct debit**
- **Remember**
  - **Declarations whose deadline for filing and, where applicable, payment is extended until January 30, 2025**
  - **Extension of the deadline for payment of the second fractional payment of IRPF 2023**
  - **SII taxpayers affected by the DANA**
  - **Accounting and reporting obligations established in the regulations on Special and Environmental Taxes**
  - **Extension of deadlines for outstanding debts**
  - **Extraordinary waiver period for the module regime in the Personal Income Tax for the year 2024**
- **Glossary of abbreviations**

## Beneficiaries

The **affected by DANA** listed below can have more time to file their next tax returns and make their next payments.

The **beneficiaries** of this extension of deadlines are the following:

- Taxpayers who do not carry out economic activities.
- Taxpayers who carry out economic activities whose volume of operations in 2023 did not exceed 6,010,121.04 euros (including groups with the same limit on volume of operations for all entities that comprise them).

That, as of **October 28, 2024** they had their tax domicile, or operating establishment, or properties declared to be related to the activity, in any of the municipalities affected by the DANA.

In relation to groups of entities, this requirement will be deemed to be met when the dominant or representative entity, or any of the dependent entities, is domiciled, has its operating establishment or real estate assets affected by its activity in said territorial area there.

[See list of municipalities affected by the DANA](#)

No application is required for the extension of deadlines to apply. The extension will be applied by default.

## DANA calendar

October 2024						
L	M	X	J	V	S	D
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	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	12	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
						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 2025						
L	M	X	J	V	S	D

January 2025						
L	M	X	J	V	S	D
		1	2	3	4	5
6	7	8	9	10	11	12
<a href="#">13</a>	14	15	16	17	18	19
<a href="#">20</a>	21	22	23	24	25	26
27	28	29	<a href="#">30</a>	<a href="#">31</a>		

February 2025						
L	M	X	J	V	S	D
					1	2
3	4	<a href="#">5</a>	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	26	27	<a href="#">28</a>		

## October 2024

October 2024						
L	M	X	J	V	S	D
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	<a href="#">30</a>	<a href="#">31</a>			

### Until October 30th

***\*Taxpayers affected by the DANA who meet the required requirements may submit the declarations indicated with an asterisk (\*), within the deadline established for this month or extend their submission until January 30, 2025.***

### 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

***\*Taxpayers affected by the DANA who meet the required requirements may submit the declarations indicated with an asterisk (\*), within the deadline established for this month or extend their submission until January 30, 2025.***

## 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: CCT (Tax 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 2024

November 2024						
L	M	X	J	V	S	D
				1	2	3
4	<u>5</u>	6	7	8	9	10
11	12	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

\*The second deadline for the 2023 annual declaration is extended until **February 5, 2025**, with respect to **taxpayers with tax domicile in the province of Valencia** and in **municipalities affected by the DANA** in other provinces. Therefore, the charge will be made on February 5 without the taxpayer having to take any action.

## 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

***\*Taxpayers affected by the DANA who meet the required requirements may submit the declarations indicated with an asterisk (\*), within the deadline established for this month or extend their submission until January 30, 2025.***

## 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

## Tax on Insurance Premiums

- October 2024: 430\*

## Manufacturing Special Taxes

- August 2024. Large companies: 561, 562, 563
- October 2024: 548
- October 2024 Tax on Tobacco Products and Tax on Hydrocarbons: 566\*, 581\*
- Third quarter 2024. Tax on alcohol and alcoholic beverages. Except large companies: 561\*, 562\*, 563\*, 559\*
- October 2024. Declaration of operations by registered recipients and tax representatives: 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

***\*Taxpayers affected by the DANA who meet the required requirements may submit the declarations indicated with an asterisk (\*), within the deadline established for this month or extend their submission until January 30, 2025.***

## 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

***\*Taxpayers affected by the DANA who meet the required requirements may submit the declarations indicated with an asterisk (\*), within the deadline established for this month or extend their submission until January 30, 2025***

## VAT

- October 2024. Single window - Import regime: 369

## December 2024

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

***\*Taxpayers affected by the DANA who meet the required requirements may submit the declarations indicated with an asterisk (\*), within the deadline established for this month or extend their submission until January 30, 2025.***

### 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: no 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**

**\*Taxpayers affected by the DANA who meet the required requirements may submit the declarations indicated with an asterisk (\*), within the deadline established for this month or extend their submission until January 30, 2025.**

- November 2024: Obligated to provide statistical information

## Until December 20th

***\*Taxpayers affected by the DANA who meet the required requirements may submit the declarations indicated with an asterisk (\*), within the deadline established for this month or extend their submission until January 30, 2025.***

### 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
- November 2024 Tax on Tobacco Products and Tax on Hydrocarbons: 566, 581\*
- November 2024. Declaration of operations by registered recipients and tax representatives: 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

***\*Taxpayers affected by the DANA who meet the required requirements may submit the declarations indicated with an asterisk (\*), within the deadline established for this month or extend their submission until January 30, 2025.***

## 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

***\*Taxpayers affected by the DANA who meet the required requirements may submit the declarations indicated with an asterisk (\*), within the deadline established for this month or extend their submission until January 30, 2025.***

## Income Tax

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

## Income Tax for Non-Residents without a Permanent Establishment

- Year 2023. Imputed income from urban real estate: 210\*
- Income derived from transfers of real estate carried out between June 28 and August 31, 2024: 210\*
- Withholding tax on the acquisition of real estate from non-residents without a permanent establishment, for property transfers made between September 28 and November 30, 2024: 211\*

## VAT

- November 2024. One-stop shop - Import regime: 369\*
- Second quarter 2024: Request for reimbursement of tax contributions incurred by the armed forces of EU Member States: 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: no 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\*

## January 2025

January 2025						
L	M	X	J	V	S	D
		1	2	3	4	5
6	7	8	9	10	11	12
<a href="#">13</a>	14	15	16	17	18	19

L	M	X	J	V	S	D
<a href="#">20</a>	21	22	23	24	25	26
27	28	29	<a href="#">30</a>	<a href="#">31</a>		

## Until January 13th

### INTRASTAT - Intra-Community Trade Statistics

- December 2024. Obligated to provide statistical information

## Until 20 January

### 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, income from leasing urban real estate, movable capital, authorized persons and account balances, and income from non-residents obtained without a permanent establishment.

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

### VAT

- Communication of incorporations in December, special regime of the group of companies: 039
- Request for refund by taxpayers under the simplified VAT regime and who carry out the activity of transporting passengers or goods by road, for acquiring certain means of transport: 308

### Tax on Insurance Premiums

- December 2024: 430

### Manufacturing Special Taxes

- October 2024. Large companies: 561, 562, 563
- December 2024: 548, 566, 581
- Fourth quarter 2024: 521, 522, 547

- Fourth quarter 2024. Activities V1, F1: 553 - (establishments approved for the keeping of accounts on paper)
- Fourth quarter 2024. Applications for refund: 506, 507, 508, 524, 572
- Declaration of operations by registered recipients and tax representatives: 510

## Special Electricity Tax

- December 2024. Large companies: 560
- Fourth quarter 2024. Except large companies: 560

## Environmental Taxes

- December 2024. Special tax on non-reusable plastic packaging. Self-assessment 592
- Fourth quarter 2024. Tax on fluorinated greenhouse gases. Self-assessment 587. Return request: A23. Presentation of inventory accounting
- Fourth quarter 2024. Special tax on non-reusable plastic packaging. Self-assessment 592. Return request: A22
- Year 2024. 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. Annual self-assessment: 585

## Coal Special Tax

- Fourth quarter 2024: 595
- Year 2024. Annual statement of operations: 596

## Taxes on financial transactions

- December 2024: 604

## Until January 30th

***\*Taxpayers affected by the DANA who meet the required requirements may submit returns whose due date is between October 28 and December 31, 2024, until January 30, 2025. This section includes both the declarations that extend their deadline (marked with an asterisk (\*)) and indicating the ordinary expiration date), as well as those specific to January 30, 2025.***

## Income Tax

- Waiver or revocation of simplified direct estimation for 2025 and subsequent years: 036/037\* (31.12.24)

## **Income tax payment by instalments**

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

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

- Current year:
  - General scheme: 202\* (20.12.24)
  - Tax consolidation system (tax groups): 222\* (20.12.24)

## **Income Tax for Non-Residents without a Permanent Establishment**

- Year 2023. Imputed income from urban real estate: 210\* (31.12.24)
- Income derived from transfers of real estate carried out between June 28 and August 31, 2024: 210\* (31.12.24)
- Withholding tax on the acquisition of real estate from non-residents without a permanent establishment, for property transfers made between September 28 and November 30, 2024: 211\* (31.12.24)

## **VAT**

- September\* (30.10.24), October\* (02.12.24), November\* (30.12.24) and December 2024. Self-assessment 303\*
- September\* (30.10.24), October\* (02.12.24), November\* (30.12.24) and December 2024. Group of companies, individual form: 322\*
- December 2024. Recapitulative return on intra-Community operations: 349
- September\* (30.10.24), October\* (02.12.24), November\* (30.12.24) and December 2024. Group of companies, aggregated form: 353\*
- September\* (10/30/24), October\* (12/02/24), November\* (12/30/24) and December 2024 (or year 2024). Operations assimilated to imports: 380
- Second quarter 2024: Request for reimbursement of tax contributions incurred by the armed forces of EU Member States: 381\* (31.12.24)
- Fourth quarter 2024. Self-assessment 303

- Fourth quarter 2024. Non-periodic tax return-settlement: 309
- Fourth quarter 2024. Recapitulative return on intra-Community operations: 349
- Fourth quarter 2024. Operations assimilated to imports: 380
- Annual summary 2024: 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 2025 and subsequent years, if the activity started in the last quarter of 2024: 036/037
- Request for registration / cancellation. Monthly refund registry: 036
- Request for registration / cancellation. Monthly refund registry: 036\* (02.12.24)
- Application for common deduction regime for differentiated sectors for 2025: no model\* (02.12.24)
- SII. Waiver of electronic record keeping: 036\* (02.12.24)
- 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\* (31.12.24)
- Option for taxation at destination for distance sales to other countries of the European Union for 2025 and 2026: 036\* (31.12.24)
- Waiver of common deduction regime for differentiated sectors for 2025: no model\* (31.12.24)
- Communication of registration in the special regime of the group of companies: 039\* (31.12.24)
- Option or waiver of the advanced modality of the special regime of groups of companies: 039\* (31.12.24)
- Annual communication regarding the special regime of the group of companies: 039\* (31.12.24)
- Option for the special cash basis regime for 2025: 036/037\* (31.12.24)
- Waiver of the special cash basis regime for 2025, 2026 and 2027: 036/037\* (31.12.24)

## **Taxes on Certain Digital Services**

- Third quarter 2024: 490\* (31.10.24)



## Insurance Premium Tax

- October\* (20.11.24) and November\* (20.12.24) 2024: 430\*

## Manufacturing Special Taxes

- October\* (11/20/24) and November\* (12/20/24) Tax on Tobacco Products and Tax on Hydrocarbons: 566\*, 581\*
- Third quarter 2024. Tax on alcohol and alcoholic beverages. Except large companies: 561\*, 562\*, 563\*, 559\* (11.20.24)
- October\* (20.11.24) and November\* (20.12.24) Declaration of operations by registered recipients and tax representatives: 510\*

## Environmental Taxes

- September\* (31.10.24) , October\* (02.12.24) and November\* (31.12.24) Special tax on non-reusable plastic packaging. Presentation of accounting and inventory record book
- October\* (20.11.24) and November\* (20.12.24) Special tax on non-reusable plastic packaging. Self-assessment 592\*
- November 2024. Special tax on non-reusable plastic packaging. Presentation of accounting and inventory record book\* (31.12.24)
- Third quarter 2024. Special tax on non-reusable plastic packaging. Presentation of accounting and inventory record book\* (31.10.24)
- Third quarter 2024\* (30.10.24) and Fourth quarter 2024. Tax on the disposal of waste in landfills, incineration and co-incineration of waste. Self-assessment 593
- Year 2023. Tax on the value of electricity generation. Annual self-assessment: 583\* (02.12.24)
- Year 2023. Tax on the value of electricity generation. Annual information declaration of operations with taxpayers: 591\* (20.12.24)
- Year 2024. Tax on the value of electricity generation. Third split payment: 583\* (20.11.24)
- Year 2024. Tax on the production of spent nuclear fuel and radioactive waste resulting from the generation of nuclear power. Second split payment: 584\* (20.12.24)
- Year 2024: Tax on the value of electricity generation. Annual self-assessment for cessation of activity from January to October 2024: 588\* (02.12.24)

## Tax on Financial Transactions

- October\* (20.11.24) and November\* (20.12.24) 2024: 604\*

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

- Third quarter 2024. Accounts or operations whose holders have not provided the NIF (Personal Tax ID) to the credit institutions: 195\* (31.10.24)

## **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\* (02.12.24)

Rest of companies: within the month following the ten months subsequent to the end of the tax period.

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

- Third quarter 2024: 235\* (31.10.24)

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

- Year 2023: 236\* (31.10.24)

## **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\* (31.10.24)

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

- Year 2023: 283\* (11/26/24). 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.

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

- Third quarter 2024: 379\* (10/31/24)

## **Tax Current Account**

- Application for inclusion for the year 2025: CCT (Tax Current Account)\* (10/31/24)

The waiver must be declared on the "application form for inclusion / communication of waiver of the current account system in tax matters"

## Until January 31st

### Income Tax

Waiver or revocation of objective estimate for 2025 and beyond: 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 2024: 180, 188, 190, 193, 193-S, 194, 196, 270

### Income of non-residents without permanent establishment

Special tax on real estate of non-resident entities 2024: 213

Withholdings and income regarding Personal Income Tax for Non-Residents (without permanent residence)

- Annual summary 2024: 296

### Operations with financial assets

- Annual declaration of operations with Treasury Bills 2024: 192
- Annual declaration of operations with financial assets 2024: 198

### VAT

- Waiver or revocation of simplified regimes and agriculture, livestock and fishing for 2025 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 2024. One-stop shop - Import regime: 369
- Fourth quarter 2024: One-stop shop – Foreign and Union regimes: 369

### Insurance Premium Tax

- Annual summary 2024: 480

### Tax on Certain Digital Services

- Fourth quarter 2024: 490

## **Environmental taxes**

- December 2024. Special tax on non-reusable plastic packaging. Presentation of accounting and inventory record book
- Fourth quarter 2024. 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 2024: 165

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

- Year 2024: 171

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

- Year 2024: 172, 173

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

- Annual declaration 2024: 181

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

- Annual declaration 2024: 182

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

- Year 2024: 184

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

- Annual declaration 2024: 187

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

- Annual declaration 2024: 233

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

- Fourth quarter 2024: 235

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

- Year 2024: 238

## 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

- Fourth quarter 2024: 281

## Informative declaration of non-resident accounts

- Year 2024: 291

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

- Annual declaration 2024: 345

## Information statement on cross-border payments

- Fourth quarter 2024:379

## February 2025

February 2025						
L	M	X	J	V	S	D
					1	2
3	4	<a href="#">5</a>	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	26	27	<a href="#">28</a>		

## Until February 5th

*\*The second deadline for the 2023 annual declaration is extended until **February 5, 2025**, for **all taxpayers with tax domicile in the province of Valencia** (whether or not they are in municipalities affected by the DANA) and in **municipalities affected by the DANA** of other provinces. Therefore, the charge will be made on February 5 without the taxpayer having to take any action.*

## Income Tax

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

## Until February 12th

### INTRASTAT - Intra-Community Trade Statistics

- January 2025. 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, income from leasing urban real estate, movable capital, authorized persons and account balances, and income from non-residents obtained without a permanent establishment.

- January 2025. Large companies: 111, 115, 117, 123, 124, 126, 128, 216, 230

### Tax ID Number (NIF)

- Fourth quarter 2024. Quarterly statement of accounts and operations whose holders have not provided their NIF to credit institutions: 195
- Annual declaration 2024. Identification of operations with cheques of credit institutions: 199

### VAT

- January 2025. Recapitulative return on intra-Community operations: 349
- Request for refund by taxpayers under the simplified VAT regime and who carry out the activity of transporting passengers or goods by road, for acquiring certain means of transport: 308

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

- Annual declaration 2024: 346

## **Tax on Insurance Premiums**

- January 2025: 430

## **Manufacturing Special Taxes**

- November 2024. Large companies: 561, 562, 563
- January 2025: 548, 566, 581
- Fourth quarter 2024. Except large companies: 561, 562, 563
- Declaration of operations by registered recipients and tax representatives: 510

## **Special Electricity Tax**

- January 2025. Large companies: 560

## **Environmental Taxes**

- January 2025. Special tax on non-reusable plastic packaging. Self-assessment 592
- Year 2024. Tax on the value of electricity generation. Fourth split payment: 583

## **Tax on Financial Transactions**

- January 2025: 604

## **Until February 28**

## **VAT**

- January 2025. Self-assessment 303
- January 2025. Group of companies, individual form: 322
- January 2025. Group of companies, aggregated form: 353
- January 2025. One-stop shop - Import regime: 369
- January 2025. 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 2025. Special tax on non-reusable plastic packaging. Presentation of accounting and inventory record book

## **Annual electricity consumption tax return**

- Year 2024: 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 2024: 170

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

- Year 2024: 280

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

- Year 2024: 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 geographic scope of state or greater than that of an Autonomous Community**

- Year 2024: 792



## Deadlines for filing returns 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.

The general and direct debit deadlines for each model, corresponding to the declarations whose *due date occurs between January and February 2025*, can be consulted through the following link: [Tax Agency: Deadlines for filing self-assessments with direct debit](#)

**Below are the general filing and direct debit deadlines and the new filing and direct debit deadlines for models whose due date is between October 28 and December 31, 2024 and whose filing may be extended until January 30, 2025 or February 5, 2025 taxpayers affected by the DANA who meet the required requirements:**

MODEL	DANA DOMICILIATION TERM	DANA SUBMISSION DEADLINE	ORDINARY TERM FOR BANK DOMICILIATION YEAR 2024	REGULAR SUBMISSION DEADLINE YEAR 2024
Model 102		Until February 5, 2025	Until September 30 (for taxpayers who have domiciled the first installment)	Until November 5th
Models 202 and 222	Until January 20, 2025	Until January 30, 2025	<b>Quarterly obligation</b>  <i>In general: <b>direct debit</b> from April 1 to 15, October and December</i>	<b>Quarterly obligation</b>  <i>In general: <b>presentation</b> from April 1 to 20, October and December</i> <ul style="list-style-type: none"> <li>December 1-20</li> </ul>

MODEL	DANA DOMICILIATION TERM	DANA SUBMISSION DEADLINE	ORDINARY TERM FOR BANK DOMICILIATION YEAR 2024	REGULAR SUBMISSION DEADLINE YEAR 2024
			<ul style="list-style-type: none"> <li>December 1-17</li> </ul>	
Model <b>210</b> (except profits derived from real estate transfers)	Until January 20, 2025	Until January 30, 2025	<b>Imputed income from urban properties:</b>  2023 Income: from January 1 to December 26, 2024	<b>Imputed income from urban properties:</b> calendar year following the accrual year  2023 Income: from January 1 to December 31, 2024
Models <b>303 and 353</b>	Until January 20, 2025	Until January 30, 2025	<b>Monthly obligation</b>  <i>In general: <b>direct debit</b> from the 1st to the 25th of each month, for all months</i> <ul style="list-style-type: none"> <li>September: October 1-25</li> <li>October: November 1-27</li> <li>November: December 1-25</li> </ul>	<b>Monthly obligation</b>  <i>In general: <b>presentation</b> from the 1st to the 30th of each month, for all months except:</i> <ul style="list-style-type: none"> <li>September: October 1-30</li> <li>October: November 1st to December 2nd</li> <li>November: December 1-30</li> </ul>
Model <b>430</b>	Until January 20, 2025	Until January 30, 2025	<b>Monthly obligation</b>	<b>Monthly obligation</b>  <i>In general: <b>presentation</b> from the 1st to the</i>

MODEL	DANA DOMICILIATION TERM	DANA SUBMISSION DEADLINE	ORDINARY TERM FOR BANK DOMICILIATION YEAR 2024	REGULAR SUBMISSION DEADLINE YEAR 2024
			<p><i>In general: <b>direct debit</b> from the 1st to the 15th of each month for all months</i></p> <ul style="list-style-type: none"> <li>October: November 1-15</li> <li>November: December 1-17</li> </ul>	<p><i>20th of each month</i></p> <ul style="list-style-type: none"> <li>October: November 1-20</li> <li>November: December 1-20</li> </ul>
Model 490	Until January 20, 2025	Until January 30, 2025	<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>3T 24: October 1-28</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>3T 24: October 1-31</li> </ul>
Models 561, 562 and 563	Until January 20, 2025	Until January 30, 2025	<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>	<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>3T 24: November 1-20</li> </ul>

MODEL	DANA DOMICILIATION TERM	DANA SUBMISSION DEADLINE	ORDINARY TERM FOR BANK DOMICILIATION YEAR 2024	REGULAR SUBMISSION DEADLINE YEAR 2024
			<ul style="list-style-type: none"> <li>3T 24: November 1-15</li> </ul>	
Models <b>566 and 581</b>	Until January 20, 2025	Until January 30, 2025	<b>Monthly obligation</b>  <i>In general: <b>direct debit</b> from the 1st to the 15th of the month following the month in which the accruals have occurred</i> <ul style="list-style-type: none"> <li>October: November 1-15</li> <li>November: December 1-17</li> </ul>	<b>Monthly obligation</b>  <i>In general: <b>presentation</b> from the 1st to the 20th of the month following the month in which the accruals have occurred</i> <ul style="list-style-type: none"> <li>October: November 1-20</li> <li>November: December 1-20</li> </ul>
Model <b>583</b>	Until January 20, 2025	Until January 30, 2025	<b>Payments in instalments</b>  <i>In general: <b>direct debit</b> from 1 to 15 February, May, September and November, with respect to the corresponding 3,</i>	<b>Payments in instalments</b>  <i>In general: 1 to 20 February, May, September and November, with respect to those corresponding to the 3rd, 6th, 9th and 12th months of the calendar year</i>

MODEL	DANA DOMICILIATION TERM	DANA SUBMISSION DEADLINE	ORDINARY TERM FOR BANK DOMICILIATION YEAR 2024	REGULAR SUBMISSION DEADLINE YEAR 2024
			6, 9 and 12 months of the calendar year  <ul style="list-style-type: none"> <li>November 1-15</li> </ul>	<ul style="list-style-type: none"> <li>November 1-20</li> </ul>
Model 583	Until January 20, 2025	Until January 30, 2025	<b>Annual self-assessment 2023</b>  <ul style="list-style-type: none"> <li>November 1-27</li> </ul>	<b>Annual self-assessment 2023</b>  <ul style="list-style-type: none"> <li>November 1st to December 2nd</li> </ul>
Model 584	Until January 20, 2025	Until January 30, 2025	<b>Quarterly obligation</b>  <i>In general: <b>direct debit</b> from June 1 to 15 and December</i>  <ul style="list-style-type: none"> <li>December 1-17</li> </ul>	<b>Payments in instalments</b>  <i>In general: June 1st to December 20th</i>  <ul style="list-style-type: none"> <li>December 1-20</li> </ul>
Model 588	Until January 20, 2025	Until January 30, 2025	November 1-27	November 1st to December 2nd
Model 592	Until January 20, 2025	Until January 30, 2025	<b>Monthly obligation</b>  <i>In general: <b>direct debit</b> from the</i>	<b>Monthly obligation</b>  <i>In general: <b>presentation</b> from the 1st to the 20th of each month</i>

MODEL	DANA DOMICILIATION TERM	DANA SUBMISSION DEADLINE	ORDINARY TERM FOR BANK DOMICILIATION YEAR 2024	REGULAR SUBMISSION DEADLINE YEAR 2024
			<p><i>1st to the 15th of each month for all months</i></p> <ul style="list-style-type: none"> <li>October: November 1-15</li> <li>November: December 1-17</li> </ul>	<ul style="list-style-type: none"> <li>October: November 1-20</li> <li>November: December 1-20</li> </ul>
Model 593	Until January 20, 2025	Until January 30, 2025	<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>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>3T 24: October 1-30</li> </ul>

## Remember

### Declarations whose deadline for filing and, where applicable, payment is extended until January 30, 2025

---

returns and self-assessments (including IIEE and environmental returns), whose original submission period ended between **October 28 and December 31, 2024, may be submitted until January 30, 2025.**

Exceptions are:

- The deadlines for submission and payment in the voluntary period arising from declarations regulated by the Union Customs Code and/or by its implementing regulations.

The deadlines for declaration or payment during the voluntary period of customs debt or other tax concepts (VAT, IIEE and environmental taxes) settled in the declaration procedure are not extended.

- 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 (form 369).
- The summary declaration of intra-community operations (form 349).
- To the declarations of exchange of goods within the European Union regulated in Order HFP/1480/2021, of December 28 (Intrastat).

### Extension of the deadline for payment of the second fractional payment of IRPF 2023

---

The general deadline for payment of the second installment of the 2023 Personal Income Tax return of November 5 is extended until **February 5, 2025**, for all **taxpayers with tax domicile in the province of Valencia (affected or not by the DANA)** and in **municipalities affected by the DANA** of other provinces. Therefore, the charge will be made on February 5 without the taxpayer having to take any action.

### SII taxpayers affected by the DANA

---

Billing records for the month of November may be registered December 16, 2024.

## Accounting and reporting obligations established in the regulations on Special and Environmental Taxes

---

The deadline is **extended until January 30, 2025** for the presentation of the accounting and information obligations established in the Special and Environmental Tax regulations whose original presentation deadline ended between **October 28 and December 31, 2024**.

## Extension of deadlines for outstanding debts

---

The measure affects, since November 7 (entry into force of RD-law 6/2024), debts in the voluntary period (article 62.2 of the General Tax Law, LGT) and in the executive period (article 62.5 of the LGT), and the expiration of payment deadlines and fractions of deferral and fractionation agreements granted and not concluded.

In the indicated cases, the payment period will be extended **until February 5, 2025**, unless the period granted by the general rule is longer, in which case it will apply.

## Extraordinary waiver period for the module regime in the Personal Income Tax for the year 2024

---

Taxpayers affected by the DANA who meet the requirements may **exceptionally waive** applying the module regime for the purposes of the 2024 personal income tax return, in which case paying taxes under the simplified direct assessment regime, without it being necessary to comply with the specific formal obligations provided for the simplified regime.

**To apply the waiver** it can be done during the month of December 2024 or tacitly in the declaration corresponding to the fractional payment of the fourth quarter of 2024, to be submitted in January 2025, already by the direct estimation method (model 130).

Taxpayers who waive the module regime in Personal Income Tax 2024 will continue to maintain VAT taxation under the simplified regime for the fourth quarter of 2024.

This eventual waiver of modules for 2024 will not prevent the taxpayer from applying the module system again in 2025 or 2026, at their choice, through two methods: submission of form 036/037 or submission of the first installment payment of the year using the objective estimation method.

The **waiver** of the objective estimation method in the Personal Income Tax, and the **subsequent revocation**, will have the **same effects** with respect to the special regimes established in the Value Added Tax or in the Canary Islands General Indirect Tax **from January 1, 2025**.



## Glossary of abbreviations

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

Document generated with date 16/December/2025 at the web address  
<https://sede.agenciatributaria.gob.es> in the route:

Home / Citizens, families and people with disabilities /  
Urgent fiscal measures for DANA damages

