

Taxpayer's calendar 2025

TaxPayer's Calendar •••2025

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Annual calendar

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

February 2025						
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	<u>28</u>		

March 2025						
L	M	X	J	V	S	D
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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 2025						
L	M	X	J	V	S	D

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

May 2025						
L	M	X	J	V	S	D
			1	2	3	4
5	<u>6</u>	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>	

June 2025						
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	<u>25</u>	26	27	28	29
<u>30</u>						

July 2025						
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	<u>25</u>	26	27
28	29	<u>30</u>	<u>31</u>			

August 2025						
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>

September 2025						
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	25	26	27	28
29	<u>30</u>					

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

November 2025						
L	M	X	J	V	S	D
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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	26	27	28	29	<u>30</u>

December 2025						
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	25	<u>26</u>	27	28
29	<u>30</u>	<u>31</u>				

January

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

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 regime of VAT and who carry out the activity of transporting passengers or goods by road, by 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

Income tax payment by instalments

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

VAT

- December 2024. Self-assessment 303
- December 2024. Group of companies, individual form: 322
- December 2024. Recapitulative return on intra-Community operations: 349
- December 2024. Group of companies, aggregated form: 353
- December 2024 (or year 2024). Operations assimilated to imports: 380
- 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

Environmental taxes

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

Until January 31st

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

- 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

February 2025						
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	<u>28</u>		

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 the NIF to the 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 regime of VAT and who carry out the activity of transporting passengers or goods by road, by 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

March

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

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

VAT

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

Insurance Premium Tax

- February 2025: 430

Manufacturing Special Taxes

- December 2024. Large companies: 561, 562, 563
- February 2025: 548, 566, 581
- Declaration of operations by registered recipients and tax representatives: 510

Special Electricity Tax

- February 2025. Large companies: 560

Environmental Taxes

- February 2025. Special tax on non-reusable plastic packaging. Self-assessment 592

Special Tax on Financial Transactions

- February 2025: 604

Until 31 March

VAT

- February 2025. Self-assessment 303
- February 2025. Group of companies, individual form: 322

- February 2025. Group of companies, aggregated form: 353
- February 2025. One-stop shop - Import regime: 369
- February 2025. Operations assimilated to imports: 380
- Third quarter 2024: request for reimbursement of tax incurred in connection with the North Atlantic Treaty Organization, the International Headquarters of said Organization and the States party to said Treaty: 364
- 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 2024. Annual relation of second fee product recipients: 512
- Year 2024. Annual list of kilometres covered

Environmental Taxes

- February 2025. 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 2024: 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 2024: 295

Informative declaration on goods and rights located abroad

- Year 2024: 720

Information statement on virtual currencies located abroad

- Year 2024: 721

April

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

From April 2nd to June 30th

Income and Assets

- Online filing of 2024 Income and 2024 Wealth returns
With a result to be paid by direct debit, until June 25

Until April 14th

INTRASTAT - Intra-Community Trade Statistics

- March 2025. Obliged to provide statistical information

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

- March 2025. Large companies: 111, 115, 117, 123, 124, 126, 128, 216, 230
- First quarter 2025: 111, 115, 117, 123, 124, 126, 128, 136, 210, 216

Income tax payment by instalments

- First quarter 2025:
 - 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 2025. Recapitulative return on intra-Community operations: 349
- First quarter 2025. Self-assessment 303
- First quarter 2025. Non-periodic tax return-settlement: 309
- First quarter 2025. Recapitulative return on intra-Community operations: 349
- First quarter 2025. Operations assimilated to imports: 380
- Request for refund of fees reimbursed to business travelers in equivalence surcharge: 308
- Request for refund by taxpayers under the simplified regime of VAT and who carry out the activity of transporting passengers or goods by road, by acquiring certain means of transport: 308
- Refund on compensations in the special regime for agriculture, livestock and fisheries: 341

Insurance Premium Tax

- March 2025: 430

Manufacturing Special Taxes

- January 2025. Large companies: 561, 562, 563
- March 2025: 548, 566, 581
- First quarter 2025: 521, 522, 547
- First quarter 2025 Activities V1, F1: 553 - (establishments approved for the keeping of accounts on paper)
- First quarter 2025. Applications for refund: 506, 507, 508, 524, 572

- Declaration of operations by registered recipients and tax representatives: 510

Special Electricity Tax

- March 2025. Large companies: 560
- First quarter 2025. Except large companies: 560
- Year 2024. Annual self-assessment: 560

Environmental Taxes

- March 2025. Special tax on non-reusable plastic packaging. Self-assessment 592
- First quarter 2025. Tax on fluorinated greenhouse gases. Self-assessment 587. Return request: A23. Presentation of inventory accounting
- First quarter 2025. Special tax on non-reusable plastic packaging. Self-assessment 592. Return request: A22
- Year 2024. Tax on the Value of Gas, Oil and Condensate Extraction. Annual self-assessment: 589
- Year 2025. Tax on the storage of spent nuclear energy and radioactive waste in centralised facilities. First split payment 585

Coal Special Tax

- First quarter 2025: 595

Tax on Financial Transactions

- March 2025: 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 2025: 793

Until April 30

VAT

- March 2025. Self-assessment 303
- March 2025. Group of companies, individual form: 322

- March 2025. Group of companies, aggregated form: 353
- March 2025. One-stop shop - Import regime: 369
- March 2025. Operations assimilated to imports: 380
- First quarter 2025: One-stop shop – Foreign and Union regimes: 369

Tax ID Number (NIF)

- First quarter 2025. Accounts and operations whose holders have not provided the NIF to credit institutions: 195

Tax on Certain Digital Services

- First quarter 2025: 490

Environmental Taxes

- March 2025. Special tax on non-reusable plastic packaging. Presentation of accounting and inventory record book
- First quarter 2025. Special tax on non-reusable plastic packaging. Presentation of accounting and inventory record book
- First quarter 2025. 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 2025: 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 2025: 281

Information statement on cross-border payments

- First quarter 2025: 379

May

May 2025						
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	30	31	

From May 6th to June 30th

Filing your 2024 Income Tax Return by phone

Until May 12

INTRASTAT - Intra-Community Trade Statistics

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

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

VAT

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

Insurance Premium Tax

- April 2025: 430

Manufacturing Special Taxes

- February 2025. Large companies: 561, 562, 563
- April 2025: 548, 566, 581
- April 2025: 573 (Self-assessment), A24 (Refund request)
- First quarter 2025. Except large companies: 561, 562, 563
- Declaration of operations by registered recipients and tax representatives: 510

Special Electricity Tax

- April 2025. Large companies: 560

Environmental Taxes

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

Taxes on financial transactions

- April 2025: 604

Until May 30th

VAT

- April 2025. Self-assessment 303
- April 2025. Group of companies, individual form: 322
- April 2025. Group of companies, aggregated form: 353
- April 2025. Operations assimilated to imports: 380

Until 31 May

VAT

- April 2025. One-stop shop - Import regime: 369

June

June 2025						
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	<u>25</u>	26	27	28	29
<u>30</u>						

Until June 2 and from June 2 to June 30

Until June 2nd

Environmental Taxes

- April 2025. 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 2024: 289

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

- Year 2024: 290

From 2 June to 30 June

Filing of the 2024 Income Tax Return at the Tax Agency offices

Until June 12th

INTRASTAT - Intra-Community Trade Statistics

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

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

VAT

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

Insurance Premium Tax

- May 2025: 430

Manufacturing Special Taxes

- March 2025. Large companies: 561, 562, 563
- May 2025: 548, 566, 581
- May 2025: 573 (Self-assessment), A24 (Refund request)
- Declaration of operations by registered recipients and tax representatives: 510

Special Electricity Tax

- May 2025. Large companies: 560

Environmental Taxes

- May 2025. Special tax on non-reusable plastic packaging. Self-assessment 592
- Year 2025. 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 2024: 604

Tax on interest margin and commissions of certain financial institutions

- Payment by instalments: 781

Until June 25th

Income and Wealth Taxes

- Annual Income and Assets Declaration 2024 with the result to be paid by direct debit: D-100, D-714

Until June 30th

Income and Wealth Taxes

- Annual Income and Assets Declaration 2024 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
- Annual Income Tax Return for the special tax regime for workers, professionals, entrepreneurs and investors relocated to Spanish territory 2024: 151

VAT

- May 2025: Self-assessment 303
- May 2025: Group of companies, individual form: 322
- May 2025: Group of companies, aggregated form: 353
- May 2025. One-stop shop - Import regime: 369
- May 2025. Operations assimilated to imports: 380
- Fourth quarter 2024: request for reimbursement of tax incurred in connection with the North Atlantic Treaty Organization, the International Headquarters of said Organization and the States party to said Treaty: 364
- Fourth quarter 2024: request for reimbursement of tax contributions borne by the armed forces of the Member States of the EU : 381

Environmental Taxes

- May 2025. 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 2024: 282

Annual information declaration of aid received within the framework of the Special Tax Regime of the Balearic Islands by taxpayers of the Personal Income Tax or the Non-Resident Income Tax without a permanent establishment

- Year 2024: 283

July

July 2025						
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	<u>25</u>	26	27
28	29	<u>30</u>	<u>31</u>			

Until July 14th

INTRASTAT - Intra-Community Trade Statistics

- June 2025. Obliged to provide statistical information

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

- June 2025. Large companies: 111, 115, 117, 123, 124, 126, 128, 216, 230
- Second quarter 2025: 111, 115, 117, 123, 124, 126, 128, 136, 210, 216

Income tax payment by instalments

- Second quarter 2025:

- Direct evaluation: 130
- Objective evaluation: 131

VAT

- June 2025. Recapitulative return on intra-Community operations: 349
- Second quarter 2025. Self-assessment 303
- Second quarter 2025. Non-periodic tax return-settlement: 309
- Second quarter 2025. Recapitulative return on intra-Community operations: 349
- Second quarter 2025. Operations assimilated to imports: 380
- Request for refund of fees reimbursed to business travelers in equivalence surcharge: 308
- Request for refund by taxpayers under the simplified regime of VAT and who carry out the activity of transporting passengers or goods by road, by acquiring certain means of transport: 308
- Reimbursement of compensations in the Special Tax System of agriculture, livestock and fisheries 341

Insurance Premium Tax

- June 2025: 430

Manufacturing Special Taxes

- April 2025. Large companies: 561, 562, 563
- June 2025: 548, 566, 581
- June 2025: 573 (Self-assessment), A24 (Refund request)
- Second quarter 2025: 521, 522, 547
- Second quarter 2025. Activities V1, F1: 553 - (establishments approved for the keeping of accounts on paper)
- Second quarter 2025. Applications for refund: 506, 507, 508, 524, 572
- Declaration of operations by registered recipients and tax representatives: 510

Special Electricity Tax

- June 2025. Large companies: 560
- Second quarter 2025. Except large companies: 560

Environmental Taxes

- June 2025. Special tax on non-reusable plastic packaging. Self-assessment 592
- Second quarter 2025. Tax on fluorinated greenhouse gases. Self-assessment 587. Return request: A23. Presentation of inventory accounting
- Second quarter 2025. Special tax on non-reusable plastic packaging. Self-assessment 592. Return request: A22
- Year 2025. Tax on the storage of spent nuclear energy and radioactive waste in centralised facilities. Second split payment 585

Coal Special Tax

- Second quarter 2025: 595

Tax on Financial Transactions

- June 2025: 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 2025: 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 2024. 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 2024. 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 2024. 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.

Annual information declaration of aid received within the framework of the Special Tax Regime of the Balearic Islands by taxpayers of the Corporate Tax and Income Tax of non-residents (permanent establishments)

- Year 2024. Companies whose tax period does not coincide with the calendar year: 283

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

Until 30 July

VAT

- June 2025. Self-assessment 303
- June 2025. Group of companies, individual form: 322
- June 2025. Group of companies, aggregated form: 353
- June 2025. Operations assimilated to imports: 380

Environmental Taxes

- Second quarter 2025. 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 2025. Accounts and operations whose holders have not provided the NIF to credit institutions: 195

VAT

- June 2025. One-stop shop - Import regime: 369

- Second quarter 2025: One-stop shop – Foreign and Union regimes: 369

Tax on Deposits in Credit institutions

- Self-assessment 2024: 411
- Advanced tax payment. Self-assessment 2025: 410

Tax on Certain Digital Services

- Second quarter 2025: 490

Environmental Taxes

- June 2025. Special tax on non-reusable plastic packaging. Presentation of accounting and inventory record book
- Second quarter 2025. Special tax on non-reusable plastic packaging. Presentation of accounting and inventory record book

Temporary Solidarity Tax on Large Fortunes

- Year 2024: 718

Information statement on cross-border payments

- Second quarter 2025: 379

Declaration of information updating certain marketable cross-border mechanisms

- Second quarter 2025: 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 2025: 281

August

August 2025						
L	M	X	J	V	S	D
				1	2	3

L	M	X	J	V	S	D
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 August 12th

INTRASTAT - Intra-Community Trade Statistics

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

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

VAT

Request for refund by taxpayers under the simplified regime of VAT and who carry out the activity of transporting passengers or goods by road, by acquiring certain means of transport: 308

Manufacturing Special Taxes

- May 2025. Large companies: 561, 562, 563
- July 2025: 548, 566, 581
- July 2025: 573 (Self-assessment), A24 (Refund request)
- Second quarter 2025. Except large companies: 561, 562, 563
- Declaration of operations by registered recipients and tax representatives: 510

Special Electricity Tax

- July 2025 Large companies: 560

Environmental Taxes

- July 2025. Special tax on non-reusable plastic packaging. Self-assessment 592

Financial Transaction Tax

- July 2025: 604

Until August 31

VAT

- July 2025. One-stop shop - Import regime: 369

September

September 2025						
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	25	26	27	28
29	<u>30</u>					

Until September 1st

VAT

- July 2025. Self-assessment 303
- July 2025. Group of companies, individual form: 322
- July 2025. Group of companies, aggregated form: 353
- July 2025. Operations assimilated to imports: 380

Until September 12th

INTRASTAT - Intra-Community Trade Statistics

- August 2025. Obliged to provide statistical information

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

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

VAT

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

Insurance Premium Tax

- July and August 2025: 430

Manufacturing Special Taxes

- June 2025. Large companies: 561, 562, 563
- August 2025: 548, 566, 581
- August 2025: 573 (Self-assessment), A24 (Refund request)
- Declaration of operations by registered recipients and tax representatives: 510

Special Electricity Tax

- August 2025. Large companies: 560

Environmental Taxes

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

Tax on Financial Transactions

- August 2025: 604

Tax on interest margin and commissions of certain financial institutions

- Year 2024: 780

Until 30 September

VAT

- Year 2024. Request for refund of the VAT supported: 360,361
- August 2025. Self-assessment 303
- August 2025. Group of companies, individual form: 322
- August 2025. Group of companies, aggregated form: 353
- August 2025. One-stop shop - Import regime: 369
- August 2025. Operations assimilated to imports: 380
- First quarter 2025: request for reimbursement of tax incurred in connection with the North Atlantic Treaty Organization, the International Headquarters of said Organization and the States party to said Treaty: 364
- First quarter 2025: request for reimbursement of tax contributions borne by the armed forces of the Member States of the EU : 381

Environmental Taxes

- July and August 2025. Special tax on non-reusable plastic packaging. Presentation of accounting and inventory record book

October

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

Until October 13

INTRASTAT - Intra-Community Trade Statistics

- September 2025. Obliged to provide statistical information

Until 20 October

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.

- September 2025. Large companies: 111, 115, 117, 123, 124, 126, 128, 216, 230
- Third quarter 2025: 111, 115, 117, 123, 124, 126, 128, 136, 210, 216

Income tax payment by instalments

- Third quarter 2025:
 - 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 2025. Recapitulative return on intra-Community operations: 349
- Third quarter 2025. Self-assessment 303
- Third quarter 2025. Non-periodic tax return-settlement: 309
- Third quarter 2025. Recapitulative return on intra-Community operations: 349
- Third quarter 2025. Operations assimilated to imports: 380
- Request for refund of fees reimbursed to business travelers in equivalence surcharge: 308

- Request for refund by taxpayers under the simplified regime of VAT and who carry out the activity of transporting passengers or goods by road, by acquiring certain means of transport: 308
- Refund on compensations in the special regime for agriculture, livestock and fisheries: 341

Insurance Premium Tax

- September 2025: 430

Manufacturing Special Taxes

- July 2025. Large companies: 561, 562, 563
- September 2025: 548, 566, 581
- September 2025: 573 (Self-assessment), A24 (Refund request)
- Third quarter 2025: 521, 522, 547
- Third quarter 2025. Activities V1, F1: 553 - (establishments approved for the keeping of accounts on paper)
- Third quarter 2025. Applications for refund: 506, 507, 508, 524, 572
- Declaration of operations by registered recipients and tax representatives: 510

Special Electricity Tax

- September 2025. Large companies: 560
- Third quarter 2025. Except large companies: 560

Environmental Taxes

- September 2025. Special tax on non-reusable plastic packaging. Self-assessment 592
- Third quarter 2025. Tax on fluorinated greenhouse gases. Self-assessment 587. Return request: A23. Presentation of inventory accounting
- Third quarter 2025. Special tax on non-reusable plastic packaging. Self-assessment 592. Return request: A22
- Year 2025. Tax on the storage of spent nuclear energy and radioactive waste in centralised facilities. Third split payment: 585
- Year 2025. Tax on the Value of Gas, Oil and Condensate Extraction. Payment by instalments: 589

Coal Special Tax

- Third quarter 2025: 595

Tax on Financial Transactions

- September 2025: 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 2025: 793

Until October 30th

VAT

- September 2025. Self-assessment 303
- September 2025. Group of companies, individual form: 322
- September 2025. Group of companies, aggregated form: 353
- September 2025. Operations assimilated to imports: 380

Environmental Taxes

- Third quarter 2025. 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 2025. Accounts and operations whose holders have not provided the NIF to credit institutions: 195

VAT

- September 2025. One-stop shop - Import regime: 369
- Third quarter 2025. One-stop shop – Foreign and Union regimes: 369

Taxes on Certain Digital Services

- Third quarter 2025: 490

Environmental Taxes

- September 2025. Special tax on non-reusable plastic packaging. Presentation of accounting and inventory record book
- Third quarter 2025. 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 2025: 281

Information statement on cross-border payments

- Third quarter 2025: 379

Tax Current Account

- Application for inclusion for the year 2026: TCC (Taxation Current Account)

November

November 2025						
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	30

until the 5th of November

Income Tax

- Payment of the second installment of the 2024 annual declaration, if the payment was split: 102

Until November 12th

INTRASTAT - Intra-Community Trade Statistics

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

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

VAT

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

Insurance Premium Tax

- October 2025: 430

Manufacturing Special Taxes

- August 2025. Large companies: 561, 562, 563
- October 2025: 548, 566, 581
- October 2025: 573 (Self-assessment), A24 (Refund request)
- Third quarter 2025. Except large companies: 561, 562, 563
- Declaration of operations by registered recipients and tax representatives: 510

Special Electricity Tax

- October 2025. Large companies: 560

Environmental Taxes

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

Tax on Financial Transactions

- October 2025: 604

until November 30

VAT

- October 2025. Single window - Import regime: 369

December

December 2025						
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	30	31				

Until December 1st

VAT

- October 2025. Self-assessment 303
- October 2025. Group of companies, individual form: 322
- October 2025. Group of companies, aggregated form: 353
- October 2025. Operations assimilated to imports: 380
- Request for registration / cancellation. Monthly refund registry: 036
- Application for common deduction regime for differentiated sectors for 2026: without model
- SII. Waiver of electronic record keeping: 036

Environmental Taxes

- October 2025. Special tax on non-reusable plastic packaging. Presentation of accounting and inventory record book
- Year 2024. Tax on the value of electricity generation. Annual self-assessment: 583
- Year 2025: 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 2024: 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 2025. Obliged to provide statistical information

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

- November 2025. 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 2025. Recapitulative return on intra-Community operations: 349

- Request for refund by taxpayers under the simplified regime of VAT and who carry out the activity of transporting passengers or goods by road, by acquiring certain means of transport: 308

Insurance Premium Tax

- November 2025: 430

Manufacturing Special Taxes

- September 2025. Large companies: 561, 562, 563
- November 2025: 548, 566, 581
- November 2025: 573 (Self-assessment), A24 (Refund request)
- Declaration of operations by registered recipients and tax representatives: 510

Special Electricity Tax

- November 2025. Large companies: 560

Environmental Taxes

- November 2025. Special tax on non-reusable plastic packaging. Self-assessment 592
- Year 2024. Tax on the value of electricity generation. Annual information declaration of operations with taxpayers: 591
- Year 2025. 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 2025: 604

From December 26th to February 2nd, 2026

VAT

- Extraordinary deadline for the application for cancellation. Monthly refund registry: 036
- SII. Extraordinary deadline for opting out of electronic record keeping: 036

Until December 30th

VAT

- November 2025. Self-assessment 303
- November 2025. Group of companies, individual form: 322
- November 2025. Group of companies, aggregated form: 353
- November 2025. Operations assimilated to imports: 380

Until 31 December

Income Tax

- Waiver or revocation of simplified direct estimation and objective estimation for 2026 and subsequent years: 036

VAT

- November 2025. One-stop shop - Import regime: 369
- Second quarter 2025: request for reimbursement of tax incurred in connection with the North Atlantic Treaty Organization, the International Headquarters of said Organization and the States party to said Treaty: 364
- Second quarter 2025: request for reimbursement of tax contributions borne by the armed forces of the Member States of the EU : 381
- Waiver or revocation of simplified regimes and agriculture, livestock and fishing for 2026 and beyond: 036
- 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 2026 and subsequent years: 036
- Option for taxation at destination for distance sales to other countries of the European Union for 2026 and 2027: 036
- Waiver of common deduction regime for differentiated sectors for 2026: 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 2026: 036
- Waiver of the special cash basis regime for 2026, 2027 and 2028: 036

Environmental Taxes

- November 2025. 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 2024: 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 2024 (large companies) and for taxpayers of the VAT, who must keep the registration 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, 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 on line .** 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), **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, 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, 282, 283, 291, 294, 295, 296, 303, 308, 309, 318, 322, 341, 345, 347, 349, 353, 360, 361, 362, 363, 364, 365, 368, 369, 381, 390, 410, 411, 430, 480, 490, 504, 505, 506, 507, 508, 510, 511, 512, 515, 517, 518, 519, 520, 521, 522, 523, 524, 540, 541, 542, 543, 544, 545, 546, 547, 548, 553, 554, 555, 556, 557, 558, 559, 560, 561, 562, 563, 566, 568, 570, 571, 572, 573, 576, 580, 581, 583, 584, 585, 586, 587, 588, 589, 590, 591, 592, 593, 595, 596, 604, 650, 651, 655, 681, 682, 683, 684, 685, 695, 696, 714, 718, 720, 721, 763, 793, 795, 797, 840, 848 (via Internet) , **A22, A23 and A24.****

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

- **PAPER**

Forms **01, 04, 05, 06 , 030, 036, 043, 044, 045, 145, 146, 147, 247, 362, 363, 600, 610, 615, 620, 630, 650, 651, 655 and 777** 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 filing self-assessments with direct debit will depend on the deadline for filing each form. Thus, if the deadline for filing falls on a non-working day, the deadline **on the first following working day and the direct debit deadline will be extended** the same number of days as the deadline for filing the corresponding self-assessment.

Notwithstanding the foregoing, between the end of the deadline for filing a self-assessment with direct debit payment and the end of the general deadline for filing and voluntary payment of that same self-assessment, **there must be a minimum of three business days or five calendar days**. For these purposes, Saturdays, Sundays, national holidays, and regional or local holidays affecting the municipality where the Tax Agency's IT Department is located will be considered non-working days.

Below are the general and direct debit deadlines for each model, corresponding to the year 2025:

MODEL	BANK DOMICILIATION DEADLINE YEAR 2025	DEADLINE FOR SUBMISSION YEAR 2025
Models 100, 151 and 714	Until June 25th	Until June 30
Model 102	Until September 30 (for taxpayers who have domiciled the first installment)	Until November 5th
Models 111, 115, 117, 123, 124, 126, 128 and 216	Quarterly obligation <i>In general: direct debit from 1 to 15 January, April, July and October</i> <ul style="list-style-type: none"> • 4T 24: January 1-15 • 1T 25: April 1 to 15 • 2T 25: July 1-16 	Quarterly obligation <i>In general: presentation from January 1 to 20, April, July and October</i> <ul style="list-style-type: none"> • 4T 24: January 1-20 • 1T 25: April 1-21 • 2T 25: July 1-21

MODEL	BANK DOMICILIATION DEADLINE YEAR 2025	DEADLINE FOR SUBMISSION YEAR 2025
	<ul style="list-style-type: none"> • 3T 25: October 1 to 15 	<ul style="list-style-type: none"> • 3T 25: October 1 to 20
Models 111 , 115 , 117 , 123 , 124 , 126 , 128 , 216, 230 and 430	<p>Monthly obligation</p> <p><i>In general: direct debit from the 1st to the 15th of each month for all months, except:</i></p> <ul style="list-style-type: none"> • January 25: February 1-17 • February 25: March 1-17 • May 25: June 1-17 • June 25: July 1-16 • August 25: September 1-17 • October 25: November 1-17 • November 25: December 1-17 <p>The month of July of model 430, until September 17</p>	<p>Monthly obligation</p> <p><i>In general: presentation from the 1st to the 20th of each month, except:</i></p> <ul style="list-style-type: none"> • March 25: April 1-21 • June 25: July 1-21 • August 25: September 1-22 • November 25: December 1-22 <p>The month of July of model 430, until September 22</p>
Models 130 and 131	<p>Quarterly obligation</p> <p><i>In general: direct debit from January 1 to 25 and from April 1 to 15, July and October</i></p> <ul style="list-style-type: none"> • 4T 24: January 1-27 • 1T 25: April 1 to 15 • 2T 25: July 1-16 • 3T 25: October 1 to 15 	<p>Quarterly obligation</p> <p><i>In general: presentation from January 1st to 30th and from April 1st to 20th, July and October</i></p> <ul style="list-style-type: none"> • 4T 24: January 1-30 • 1T 25: April 1-21 • 2T 25: July 1-21 • 3T 25: October 1 to 20
Model 136	<p>Quarterly obligation</p> <p><i>In general: direct debit from 1 to 15 January, April, July and October</i></p>	<p>Quarterly obligation</p> <p><i>In general: presentation from January 1 to 20, April, July and October</i></p>

MODEL	BANK DOMICILIATION DEADLINE YEAR 2025	DEADLINE FOR SUBMISSION YEAR 2025
	<ul style="list-style-type: none"> • 4T 24: January 1-15 • 1T 25: April 1 to 15 • 2T 25: July 1-16 • 3T 25: October 1 to 15 	<ul style="list-style-type: none"> • 4T 24: January 1-20 • 1T 25: April 1-21 • 2T 25: July 1-21 • 3T 25: October 1 to 20
Models 200, 206, 220 and 221	July 1-22 (tax periods that coincide with the calendar year)	July 1-25 (tax periods that coincide with the calendar year)
Models 202-0A and 222-0A (Basque Country)	October 1-22	October 1-27
Models 202-2P and 222-2P (Navarra)	October 1 to 15	October 1 to 20
Models 202 and 222	<p>Quarterly obligation</p> <p><i>In general: direct debit from April 1 to 15, October and December</i></p> <p><i>Payments in instalments</i></p> <ul style="list-style-type: none"> • PF 25: April 1 to 15 • PF 25: October 1 to 15 • PF 25: December 1-17 	<p>Quarterly obligation</p> <p><i>In general: presentation from April 1 to 20, October and December</i></p> <p><i>Payments in instalments</i></p> <ul style="list-style-type: none"> • PF 25: April 1-21 • PF 25: October 1 to 20 • PF 25: December 1-22
Model 210 Self-assessments with result to be entered (except profits derived from property transfers)	<p><i>In general: direct debit from 1 to 15 January, April, July and October in relation to income whose accrual date is included in the previous calendar quarter</i></p> <ul style="list-style-type: none"> • 4T 24: January 1-15 • 1T 25: April 1 to 15 • 2T 25: July 1-16 	<p><i>In general: presentation from January 1 to 20, April, July and October in relation to income whose accrual date is included in the previous calendar quarter</i></p> <ul style="list-style-type: none"> • 4T 24: January 1-20 • 1T 25: April 1-21 • 2T 25: July 1-21 • 3T 25: October 1 to 20

MODEL	BANK DOMICILIATION DEADLINE YEAR 2025	DEADLINE FOR SUBMISSION YEAR 2025
	<ul style="list-style-type: none"> 3T 25: October 1 to 15 <p>Annual obligation</p> <p>Real estate rental income 2024 (if you choose to group the income accrued during the calendar year annually):</p> <p>January 1-15</p> <p>Imputed income from urban properties 2024</p> <p>January 1 to December 26, 2025</p>	<p>Annual obligation</p> <p>Real estate rental income 2024 (if you choose to group the income accrued during the calendar year annually):</p> <p>January 1-20</p> <p>Imputed income from urban properties 2024</p> <p>January 1 to December 31, 2025</p>
Model 213	<p>Special tax 2024</p> <p>January 1-28</p>	<p>Special tax 2024</p> <p>January 1-31</p>
Models 303 and 353	<p>Monthly obligation</p> <p><i>In general: direct debit from the 1st to the 25th of each month, for all months except:</i></p> <ul style="list-style-type: none"> December 24: January 1-27 February 25: March 1-26 April 25: May 1-27 July 25: August 1-27 September 25: October 1-27 October 25: November 1-26 	<p>Monthly obligation</p> <p><i>In general: presentation from the 1st to the 30th of each month, for all months except:</i></p> <ul style="list-style-type: none"> January 25: February 1 to 28 February 25: March 1-31 July 25: August 1st to September 1st October 25: November 1st to December 1st
Model 303 and 309	Quarterly obligation	Quarterly obligation

MODEL	BANK DOMICILIATION DEADLINE YEAR 2025	DEADLINE FOR SUBMISSION YEAR 2025
	<p><i>In general: direct debit from January 1 to 25 and from April 1 to 15, July and October</i></p> <ul style="list-style-type: none"> • 4T 24: January 1-27 • 1T 25: April 1 to 15 • 2T 25: July 1-16 • 3T 25: October 1 to 15 	<p><i>In general: presentation from January 1st to 30th and from April 1st to 20th, July and October</i></p> <ul style="list-style-type: none"> • 4T 24: January 1-30 • 1T 25: April 1-21 • 2T 25: July 1-21 • 3T 25: October 1 to 20
Models 410 and 411	July 1-28	July 1-31
Model 490	<p>Quarterly obligation</p> <p><i>In general: direct debit from 1 to 25 January, April, July and October</i></p> <ul style="list-style-type: none"> • 4T 24: January 1-28 • 1T 25: April 1-25 • 2T 25: July 1-28 • 3T 25: October 1-28 	<p>Quarterly obligation</p> <p><i>In general: presentation during the months of January, April, July and October</i></p> <ul style="list-style-type: none"> • 4T 24: January 1-31 • 1T 25: April 1-30 • 2T 25: July 1-31 • 3T 25: October 1-31
Model 560	<p>Monthly obligation</p> <p><i>In general: direct debit 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"> • January 25: February 1-17 • February 25: March 1-17 • May 25: June 1-17 • June 25: July 1-16 • August 25: September 1-17 • October 25: November 1-17 • November 25: December 	<p>Monthly obligation</p> <p><i>In general: presentation 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"> • March 25: April 1-21 • June 25: July 1-21 • August 25: September 1-22 • November 25: December 1-22

MODEL	BANK DOMICILIATION DEADLINE YEAR 2025	DEADLINE FOR SUBMISSION YEAR 2025
	<p>1-17</p> <p>Quarterly obligation</p> <p><i>In general: direct debit from 1 to 15 January, April, July and October</i></p> <ul style="list-style-type: none"> • 4T 24: January 1-15 • 1T 25: April 1 to 15 • 2T 25: July 1-16 • 3T 25: October 1 to 15 <p>Annual obligation: April 1 to 15</p>	<p>Quarterly obligation</p> <p><i>In general: presentation from January 1 to 20, April, July and October</i></p> <ul style="list-style-type: none"> • 4T 24: January 1-20 • 1T 25: April 1-21 • 2T 25: July 1-21 • 3T 25: October 1 to 20 <p>Annual obligation: April 1-21</p>
Models 561, 562 and 563	<p>Monthly obligation</p> <p><i>In general: direct debit from the 1st to the 15th of the third month following the month ending:</i></p> <ul style="list-style-type: none"> • October 24: January 1-15 • November 24: February 1-17 • December 24: March 1-15 • January 25: April 1 to 15 • February 25: May 1-15 • March 25: June 1-17 • April 25: July 1-16 • May 25: August 1-15 • June 25: September 1-17 • July 25: October 1 to 15 • August 25: November 1-17 • September 25: 	<p>Monthly obligation</p> <p><i>In general: presentation from the 1st to the 20th of the third month following the month ending:</i></p> <ul style="list-style-type: none"> • October 24: January 1-20 • November 24: February 1-20 • December 24: March 1-20 • January 25: April 1-21 • February 25: May 1-20 • March 25: June 1-20 • April 25: July 1-21 • May 25: August 1-20 • June 25: September 1-22 • July: October 1 to 20 • August 25: November 1-20 • September 25: December 1-22 <p>Quarterly obligation</p>

MODEL	BANK DOMICILIATION DEADLINE YEAR 2025	DEADLINE FOR SUBMISSION YEAR 2025
	<p>December 1-17</p> <p>Quarterly obligation</p> <p><i>In general: direct debit from the 1st to the 15th of the second month following the end of the quarter</i></p> <ul style="list-style-type: none"> • 4T 24: February 1-17 • 1T 25: May 1-15 • 2T 25: August 1-15 • 3T 25: November 1-17 	<p><i>In general: presentation from the 1st to the 20th of the second month following the end of the quarter</i></p> <ul style="list-style-type: none"> • 4T 24: February 1-20 • 1T 25: May 1-20 • 2T 25: August 1-20 • 3T 25: November 1-20
<p>Models 566, 573* and 581</p> <p>*As of April 1, 2025</p>	<p>Monthly obligation</p> <p><i>In general: direct debit from the 1st to the 15th of the month following the month in which the accruals have occurred except:</i></p> <ul style="list-style-type: none"> • January 25: February 1-17 • February 25: March 1-17 • May 25: June 1-17 • June 25: July 1-16 • August 25: September 1-17 • October 25: November 1-17 • November 25: December 1-17 	<p>Monthly obligation</p> <p><i>In general: presentation from the 1st to the 20th of the month following the month in which the accruals have occurred except:</i></p> <ul style="list-style-type: none"> • March 25: April 1-21 • June 25: July 1-21 • August 25: September 1-22 • November 25: December 1-22
Model 583	<p>Payments in instalments</p> <p><i>In general: direct debit from 1 to 15 February, May, September and November, with respect to the corresponding 3, 6, 9 and 12 months of the calendar year</i></p>	<p>Payments in instalments</p> <p><i>In general: presentation 1 to 20 February, May, September and November, with respect to the corresponding 3, 6, 9 and 12 months of the calendar year:</i></p>

MODEL	BANK DOMICILIATION DEADLINE YEAR 2025	DEADLINE FOR SUBMISSION YEAR 2025
	<ul style="list-style-type: none"> • 4 PF 24: February 1-17 • 1 PF 25: May 1-15 • 2 PF 25: September 1-17 • 3 PF 25: November 1-17 <p>For companies with single split payment</p> <p>November 1-17</p> <p>Annual self-assessment 2024</p> <p><i>In general: direct debit from 1 to 25 November</i></p> <p>November 1-26</p>	<ul style="list-style-type: none"> • 4 PF 24: February 1-20 • 1 PF 25: May 1-20 • 2 PF 25: September 1-22 • 3 PF 25: November 1-20 <p>For companies with single split payment</p> <p>November 1-20</p> <p>Annual self-assessment 2024</p> <p><i>In general: presentation from November 1st to 30th</i></p> <p>November 1st to December 1st</p>
Model 587	<p>Quarterly obligation</p> <p><i>In general: direct debit from 1 to 15 January, April, July and October</i></p> <ul style="list-style-type: none"> • 4T 24: January 1-15 • 1T 25: April 1 to 15 • 2T 25: July 1-16 • 3T 25: October 1 to 15 	<p>Quarterly obligation</p> <p><i>In general: presentation from January 1 to 20, April, July and October</i></p> <ul style="list-style-type: none"> • 4T 24: January 1-20 • 1T 25: April 1-21 • 2T 25: July 1-21 • 3T 25: October 1 to 20
Model 588	<p><i>In general: direct debit from November 1st to 25th</i></p> <p>November 1-26</p>	<p><i>In general: presentation from November 1st to 30th</i></p> <p>November 1st to December 1st</p>
Model 589	<p>Payment by instalments</p> <p><i>In general: direct debit from October 1st to 15th</i></p> <ul style="list-style-type: none"> • PF 2025: October 1 to 15 	<p>Payment by instalments</p> <p><i>In general: presentation from October 1st to 20th</i></p> <ul style="list-style-type: none"> • PF 2025: October 1 to 20 <p>Annual self-assessment 2024</p>

MODEL	BANK DOMICILIATION DEADLINE YEAR 2025	DEADLINE FOR SUBMISSION YEAR 2025
	Annual self-assessment 2024 <i>In general: direct debit from April 1st to 15th</i> April 1 to 15	<i>In general: presentation from April 1st to 20th</i> April 1-21
Model 592	Quarterly obligation <i>In general: direct debit from 1 to 15 January, April, July and October</i> <ul style="list-style-type: none"> • 4T 24: January 1-15 • 1T 25: April 1 to 15 • 2T 25: July 1-16 • 3T 25: October 1 to 15 	Quarterly obligation <i>In general: presentation from January 1 to 20, April, July and October</i> <ul style="list-style-type: none"> • 4T 24: January 1-20 • 1T 25: April 1-21 • 2T 25: July 1-21 • 3T 25: October 1 to 20
	Monthly obligation <i>In general: direct debit from the 1st to the 15th of the month following the month in which the accruals occurred, except:</i> <ul style="list-style-type: none"> • January 25: February 1-17 • February 25: March 1-17 • May 25: June 1-17 • June 25: July 1-16 • August 25: September 1-17 • October 25: November 1-17 • November 25: December 1-17 	Monthly obligation <i>In general: presentation from the 1st to the 20th of the month following the month in which the accruals occurred, except:</i> <ul style="list-style-type: none"> • March 25: April 1-21 • June 25: July 1-21 • August 25: September 1-22 • November 25: December 1-22

MODEL	BANK DOMICILIATION DEADLINE YEAR 2025	DEADLINE FOR SUBMISSION YEAR 2025
Model 593	Quarterly obligation <p><i>In general: direct debit from 1 to 25 January, April, July and October</i></p> <ul style="list-style-type: none"> • 4T 24: January 1-27 • 1T 25: April 1-25 • 2T 25: July 1-25 • 3T 25: October 1-27 	Quarterly obligation <p><i>In general: presentation during the first thirty calendar days of January, April, July and October</i></p> <ul style="list-style-type: none"> • 4T 24: January 1-30 • 1T 25: April 1-30 • 2T 25: July 1-30 • 3T 25: October 1-30
Model 595	Quarterly obligation <p><i>In general: direct debit from 1 to 15 January, April, July and October</i></p> <ul style="list-style-type: none"> • 4T 24: January 1-15 • 1T 25: April 1 to 15 • 2T 25: July 1-16 • 3T 25: October 1 to 15 	Quarterly obligation <p><i>In general: presentation from January 1 to 20, April, July and October</i></p> <ul style="list-style-type: none"> • 4T 24: January 1-20 • 1T 25: April 1-21 • 2T 25: July 1-21 • 3T 25: October 1 to 20
Model 718	Annual self-assessment 2024 <p>July 1-28</p>	Annual self-assessment 2024 <p>July 1-31</p>
Model 780	Annual self-assessment 2024 <p>September 1-17*</p> <p>For tax periods ending December 31</p>	Annual self-assessment 2024 <p>September 1-22</p>
Form 781	Payment by instalments <p>June 1-17*</p>	Payment by instalments <p>June 1-20</p>

MODEL	BANK DOMICILIATION DEADLINE YEAR 2025	DEADLINE FOR SUBMISSION YEAR 2025
	For tax periods ending December 31	
Model 792	<p><i>In general: direct debit</i> from February 1 to 23 (leap year February 24)</p> <p>Annual self-assessment 2024</p> <p>February 1-25</p>	<p><i>In general: presentation</i> from February 1st to 28th</p> <p>Annual self-assessment 2024</p> <p>February 1 to 28</p>
Model 793	<p>Instalment payments</p> <p><i>In general: direct debit</i> from 1 to 15 April, July and October</p> <ul style="list-style-type: none"> • 1 PF 25: April 1 to 15 • 2 PF 25: July 1-16 • 3 PF 25: October 1 to 15 	<p>Instalment payments</p> <p><i>In general: presentation</i> from April 1 to 20, July and October</p> <ul style="list-style-type: none"> • 1 PF 25: April 1-21 • 2 PF 25: July 1-21 • 3 PF 25: October 1 to 20

News for this year

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

- The filing deadline for taxpayers of the PIT and of the IRNR without permanent establishment is the one for filing the 2024 Personal Income Tax return: until June 30th.
- The filing deadline for Corporate Tax and IRNR taxpayers with a permanent establishment is the deadline for filing the 2024 Corporate Tax return: until July 25, for entities whose tax period coincides with the calendar year.

Form 573 . "Tax on Electronic Cigarette Liquids and other Tobacco-related Products. Self-assessment". The settlement period will be one calendar month, and the deadline for filing the self-assessment and, where applicable, simultaneous payment of the tax debt will be the first twenty calendar days following the end of the month in which the accruals occurred. Taxpayers will not be required to file a self-assessment return during tax periods in which no payments are due. Effective April 1, 2025.

Form 780, "Tax on the interest margin and commissions of certain financial institutions. Self-assessment". The filing must be made within the first 20 calendar days of the ninth month following the end of the tax period. For taxpayers whose tax period coincides with the calendar year, the tax period will be from September 1 to 22, 2025.

Form 781, "Tax on the interest margin and commissions of certain financial institutions. "Partial payment". The first installment payment due in 2025 must be submitted within the first 20 calendar days of the sixth month following the end of the tax period. For taxpayers whose tax period coincides with the calendar year, the tax period will be from June 1 to 20, 2025.

Model A24 . "Tax on Electronic Cigarette Liquids and other Tobacco-related Products. "Refund request for shipments within the European Union." Those who ship products subject to this tax from within their own territory to the territory of another Member State shall be entitled to a refund of the amounts paid. To request this refund, Form A24 must be submitted within the first twenty calendar days following the end of the monthly period in which the events giving rise to the refund request occurred. Effective April 1, 2025.

Order HAC/1526/2024, of December 11, which entered into force on February 3, 2025, **eliminates form 037** of the Simplified Census Declaration of registration, modification and cancellation in the Census of entrepreneurs, professionals and withholding agents. The new census assistance tools, together with the improvement in the programs to help with completion, allow the simplification that Form 037 represented in the presentation of census declarations for registration, deregistration and modification in the census of entrepreneurs, professionals and withholding agents to be offered to taxpayers through Form 036 itself. It will apply for the first time to Form 036 submitted from the effective date of 3 February 2025.

Remember

Due dates on non-working days, Saturdays and holidays

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 deadline coincides with a non-working day in Spain, the deadline will end on the first working day with respect to refund requests. **VAT supported in Spain by companies from the Canary Islands, Ceuta and Melilla**. This same period is applicable to refund requests. VAT supported in Spain presented by companies established in other Member States of the EU presented in their own country. However, it should be noted that Spanish companies wishing to request a refund of the **VAT supported in another Member State** They must comply with the regulations in force in that State, which is why, if September 30th is a non-working day in Spain, the deadline may not be extended until the first following working day.

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 2024, with regulatory projects in the pipeline.

Identification for filing self-assessments

- **Electronic submission via the Internet** may be made with an electronic certificate, electronic DNI , CI@ve or reference number. For all models, the electronic certificate and/or the electronic DNI 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 certificate, electronic DNI , 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, 038, 100, 102, 111, 115, 117, 121, 122, 123, 124, 126, 128, 130, 131, 136, 140, 143, 149, 151, 180, 182, 187, 188, 190, 193, 198, 200, 202, 216, 231, 232,

233, 234, 235, 236, 238, 239, 282, 283, 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, 720, and 721.

The reference number allows, only natural persons, to carry out procedures related to the PIT.

- 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.
- **Access for EU citizens (eIDAS)** . Allows citizens of a EUcountry to use the identification and authentication mechanisms provided by another EUcountry, to access public services in other member countries. To access the services of the AEAT through the eIDAS system, the EUcitizen is required to have a Spanish identity identifier such as a DNI , a NIE , a NIF L or NIE M. Initially, the Tax Agency will offer eIDAS authentication in some of the main procedures and only for the most recent fiscal years. eIDAS can be used in the following models: 100, 200, 202, 210, 303, 322, 353, 390, 650, 651 and 655.

Income and Assets Tax Campaign Dates

We remind you of the dates to prepare your 2024 Income and Assets declaration:

- **April 2 to June 30, 2025** : online filing of 2024 Income and Asset Tax returns.
- **May 6 to June 30, 2025** : The Tax Agency will be able to prepare your 2024 Income Tax Return by telephone (appointment requests from April 29 to June 27).
- **June 2 to June 30, 2025** : The Tax Agency will be able to prepare your 2024 Income Tax Return in person at its offices (appointment requests from May 29 to June 27).

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. Automatic telephone: 91 535 73 26 / 901 12 12 24 or Appointment Service for Rent: 91 553 00 71 / 901 22 33 44.

Other issues of interest

- They are exempt from submitting the model **390** "Annual Summary Statement of the VAT"taxpayers who, by making quarterly settlements of VAT, pay taxes only in common territory and carry out activities under a simplified regime and/or leasing operations of urban real estate (even if they also carry out activities for which there is no obligation to

submit periodic self-assessments), as well as taxpayers 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 exercise. 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), groups of VAT and registered in the REDEME (Monthly Refund Registry of VAT).

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 the SII are exempt from submitting the models **347** "Declaration of transactions with third parties" and **390** "Annual summary statement of the 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 Tax Agency's Electronic Office.
- 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 Tax Agency's electronic office.

- 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 Tax Agency's electronic office.

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

Tax Current Account (CCT)

The tax current account system allows for the offsetting of tax debts and credits. Inclusion in the system must be requested by the taxpayer and the duration will generally be indefinite. It will apply as long as none of the following circumstances occur: that the taxpayer expressly waives its application or that the Administration may revoke it.

- **Request for inclusion** in the tax current account system: October of the calendar year immediately preceding that in which the current account system is to take effect.
- **Notice of resignation** from the current account system in tax matters: may be submitted at any time.

Model. "Application for inclusion/communication of resignation from the current account system in tax matters"

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

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 – 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

- **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. Census declaration

- **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 taxpayers under the agricultural regime, exempt taxpayers without the right to deduction, and legal entities not acting as entrepreneurs 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

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

- **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

Platform operators obliged to report information and who choose Spain as the Member State of 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

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 of employees who are going to acquire the status of taxpayers by the PIT, for traveling 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, professionals, entrepreneurs and investors, transferred to Spanish territory.

Option :

- a. Main contributor: 6 months from the start of the activity.
- b. Associated contributor: the longest of the following periods: 6 months from the start of the activity of the main taxpayer or 6 months from the entry of the associate into Spanish territory.

Disclaimer : 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 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

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 1-20, 2025.

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 1-27, 2025.

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. Year 2024: November 1 to December 1, 2025.

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

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

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:

- a. Income from the rental of real estate, accrued since 01.01.2024, with annual grouping, from January 1 to 20 of the year following the accrual.
- b. Income from the transfer of real estate: in a period of three months once the period of one month has transpired from the date of conveyance of the property.
- c. Imputed income from urban real estate: the calendar year following the accrual date (December 31 of each year).

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.

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 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.

Value Added Tax

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.
- 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.
- Failure to comply with the requirement of no subsequent transmission by acts *inter vivos* of the vehicle (beneficiaries of the reduced rate of VAT in intra-Community deliveries or acquisitions of vehicles): 4 years from the date of purchase.

You can use form 309 to enter the VAT accrued in operations derived from administrative or judicial procedures of forced execution when the reverse charge is not applied in the operation, and this may 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 the VAT supported in other Member States by entrepreneurs and professionals established in the territory of application of the tax and in the Canary Islands, Ceuta and Melilla and request for refund of the VAT supported in the territory of application of the Spanish peninsular tax and the Balearic Islands by entrepreneurs 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 the VAT supported in the Spanish peninsula and the Balearic Islands by businesspeople and professionals not established in the territory of application of the tax or in the European Union, 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.

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

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

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 refund in the case of supplying diesel fuel to vessels engaged in navigation other than private recreational navigation, regulated in 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 Taxes on manufacturing 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: natural quarter or monthly for taxpayers who settle the VAT monthly: 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.

INTRASTAT - Intra-Community Trade Statistics

Obliged 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

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

Economic Activities Tax

Model 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 not exempt from IAE who are going to apply some 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

AEAT: State Revenue Office

DNI: National ID Card

eIDAS - electronic IDentification, Authentication and trust Services

EMCS: Special Tax Movement Control System

IAE: Economic Activities Tax

IOSS: One-stop import window

Personal Income Tax: Personal Income Tax

ITV: Technical inspection of vehicles

VAT: Value Added Tax

LIS: Corporation Tax Act

LIVA: Value Added Tax Law

NIE: Foreign Identification number

NIF: Tax ID Number (NIF)

NATO: North Atlantic Treaty Organization

REDEME: Monthly Return Record

REF: Economic and Fiscal Regime

LAUGH: Regulation of Excise Taxes

SA: Anonymous Societies

SL: Limited Companies

SIANE: Integrated System of Supplies and Delivery Notes

SII: Immediate Supply of Information on VAT

EU: European Union

Glossary of abbreviations

1. : Special Tax Movement Control System
2. AEAT: State Revenue Office
3. DNI: National ID Card
4. EU: European Union
5. EU citizens: European Union
6. IAE: Economic Activities Tax
7. IOSS: One-stop import window
8. IRNR: Income tax for non-residents
9. ITV: Technical inspection of vehicles
10. LIS: Corporation Tax Act
11. LIVA: Value Added Tax Law
12. NATO: North Atlantic Treaty Organization
13. NIE: Foreign Identification number
14. NIF: Tax ID Number (NIF)
15. PIT: Personal Income Tax
16. REDEME: Monthly Return Record
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. electronic DNI: National ID Card

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