

## Simplified 2025 taxpayer calendar for individuals

*Only the months in which you have to submit declarations for any of the models included in this calendar are shown (models 100, 303, 714 and 718).*

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- **Glossary of abbreviations**

# Annual calendar

January 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	<u>30</u>	31		

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	<u>19</u>	20	21	22	23
24	25	26	27	28	29	30
31						

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

May 2025						
L	M	X	J	V	S	D

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

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

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

October 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
<u>20</u>	21	22	23	24	25	26
28	28	29	30	31		

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

January 2026						
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	

## January

January 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 January 30th

#### VAT

- Fourth quarter 2024. Self-assessment 303

## 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	<u>19</u>	20	21	22	23
24	25	26	27	28	29	30
31						

### Since March 12th

- Request for reference number

### Since March 19th

- Access to tax data: Through the app or the electronic office

## 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
14	15	16	17	18	19	20
<u>21</u>	22	23	24	25	26	27
28	29	30				

### 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 21st

## VAT

- First quarter 2025. Self-assessment 303

## 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

#### Income Tax

- Filing your 2024 Income Tax Return by phone

## June

June 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						

### From 2 June to 30 June

#### Income Tax

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

## 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

## July

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

## Until July 21st

### VAT

- Second quarter 2025. Self-assessment 303

## Until July 31st

### Temporary solidarity tax on large fortunes

- Year 2024: 718

## October

October 2025						
L	M	X	J	V	S	D
		1	2	3	4	5
6	7	8	9	10	11	12

L	M	X	J	V	S	D
13	14	15	16	17	18	19
<u>20</u>	21	22	23	24	25	26
28	28	29	30	31		

## Until 20 October

### VAT

- Third quarter 2025. Self-assessment 303

## November

November 2025						
L	M	X	J	V	S	D
					1	2
3	4	<u>5</u>	6	7	8	9
10	11	12	13	14	15	16
17	18	19	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

## January 2026

January 2026						
L	M	X	J	V	S	D
			1	2	3	4
5	6	7	8	9	10	11

L	M	X	J	V	S	D
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	<u>30</u>	31	

## Until January 30th

### VAT

- Fourth quarter 2025: Self-assessment 303

## 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
Model <b>100 and 714</b>	Until June 25th	Until June 30
Model <b>102</b>	Until September 30 (for taxpayers who have domiciled the first installment)	until the 5th of November
Model <b>303</b>	<p><b>Quarterly obligation</b></p> <p>In general: Direct debit from 1 to 25 January and from 1 to 15 April, July and October</p> <ul style="list-style-type: none"> <li>• 4T 24: January 1-27</li> <li>• 1T 25: April 1 to 15</li> <li>• 2T 25: July 1-16</li> <li>• 3T 25: October 1 to 15</li> </ul>	<p><b>Quarterly obligation</b></p> <p>In general: Presentation from January 1 to 30 and from April 1 to 20, July and October</p> <ul style="list-style-type: none"> <li>• 4T 24: January 1-30</li> <li>• 1T 25: April 1-21</li> <li>• 2T 25: July 1-21</li> <li>• 3T 25: October 1 to 20</li> </ul>

MODEL	BANK DOMICILIATION DEADLINE YEAR 2025	DEADLINE FOR SUBMISSION YEAR 2025
Model 718	<b>Annual self-assessment 2024</b>  July 1-28	<b>Annual self-assessment 2024</b>  July 1-31

# 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.

# File and consult returns by form

## Form 100

Personal Income Tax. Tax return and deposit or refund documents.

## Form 303

VAT. Self-assessment.

## Form 714

Wealth Tax

## Model 718

Temporary Solidarity Tax on Large Fortunes.

# Glossary of abbreviations

1. AEAT: State Revenue Office
2. DNI: National ID Card
3. Personal Income Tax: Personal Income Tax
4. VAT: Value Added Tax
5. NIE: Foreign Identification number
6. NIF: Tax ID Number (NIF)

## Glossary of abbreviations

1. VAT: Value Added Tax

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