



Taxpayer's Calendar

2010



Agencia Tributaria

www.agenciatributaria.es

Tax information

901 33 55 33



Agencia Tributaria
www.agenciatributaria.es

2010 GENERAL TAXPAYER'S CALENDAR

To remind taxpayers of their **main national tax obligations**, whether periodic or otherwise, during 2010.

Submission of periodic self-assessments may be mandatory, depending on the tax and the party liable for the tax payment:

- **Quarterly**, for the taxes indicated in the calendar, for individual business people and professionals under the direct or objective evaluations systems, as well as companies and the non-incorporated organisations included in Article 35.4 of the General Tax Act. Farmers, animal farmers, those registered for forestry activities and professionals shall not be obliged to make instalments for income tax when 70% of their income from their operations, excluding compensations and subsidies (except those for professional activities) and referred to 2009, is subject to withholding or payments on account.

- **Monthly**, for the indicated taxes, for individual business people, professionals, companies and the non-incorporated organisations included in Article 35.4 of the General Tax Act with a turnover in excess of **€6,010,121.04** in 2009 (large companies) and taxpayers liable for value added tax (VAT) registered in the monthly refund register (REDEME), and those that pay tax under the special company group system. A monthly tax return must be filed by taxpayers who have carried out, in the month to which the return refers, any operation subject to and not exempt from insurance premium tax.

The party liable for the tax payment may choose between several ways of filing each form, unless a compulsory way is established for any of them: on a conventional **form** or one generated through the print module with a wizard, **online, either via the Internet or teleprocessing**, or on **a direct computer readable medium (CD-R 12 cm or DVD-R/DVD+R)**.

PRINTED

The forms related to this calendar may be filed on a printed form with exception to the following: **039, 111, 156, 181, 183, 185, 186, 187, 189, 192, 196, 218, 220, 222, 291, 294, 295, 299, 322, 340, 353, 367, 430, 480, 506, 507, 508, 510, 512, 524, 540, 541, 542, 543, 544, 545, 546, 547, 553, 554, 555, 556, 557, 558, 560, 561, 562, 563, 564, 566, 569, 570, 572, 576, 580, 590, 595, 596** and relations established under the Professional Diesel Regulations.

ONLINE, VIA THE INTERNET (Internet)

In general, the forms related to this calendar may be filed via the Internet, with electronic certificate accepted by the Tax Agency to generate the electronic signature.

The following forms may not be filed via the Internet: **06** (except electronic ITV card and filings via Administrative Agent Associations), **156, 183, 185, 186, 192, 194, 195, 196, 197, 199, 291, 346, 362 and 363** (the latter two shall be filed with the Ministry of Foreign Affairs).

It is compulsory to file via the Internet, forms **036** (REDEME), **039, 111, 117, 181** (from 3,000,000 to 5,000,000 records), **200** (for public limited liability companies -SA- or private limited liability companies -SL- and large companies), **218, 220, 222, 303** (MONTHLY), **308** (requests for refund for the acquisition of means of transport under the simplified system), **322, 340, 353, 360, 361, 367, 430, 480, 568 and 576**, certain forms for excises and taxes on retail sales of certain hydrocarbons (**506, 507, 508, 510, 512, 524, 540, 541, 542, 543, 544, 545, 546, 547, 553, 554, 555, 556, 557, 558, 560, 561, 562, 563, 564, 566, 569, 570, 572, 580, 590, 595, 596** and relations established under the professional diesel regulations), and forms **180, 182, 184, 188, 190, 193, 198, 296, 303, 345, 347, 349** and **390** for taxpayers registered with the Large Companies **Management Units or the Large Taxpayers Central Office** and for the rest, if they contain more than 15 and up to 49,999 records (except for forms **182 and 184** with more than 100 and up to 49,999 and 30,000 records, respectively, form **296** and **345** up to 29,999 records, form **347** with more than 15 and up to 29,999 records, form **349** with more than 15 and up to 5,000,000 and form **190** with up to 5,000,000 records). As well as the self-assessments for S.A.s or S.L.s on forms **110, 115, 117, 123, 124, 126, 128, 202, 303** and the annual summary or information returns **180** (up to 49,999 records), **187** (up to 49,999 records), **190** (up to 5,000,000 records), **193, 198, 345, 347, 349** (up to 5,000,000 records) and **390**.

ONLINE VIA TELEPROCESSING (Teleprocessing)

The following forms may be filed by teleprocessing: **038, 156, 180, 181** (up to 3,000,000 records), **183, 185, 186, 188, 190** (up to 3,000,000 records), **199, 291, 296, 299, 346** and **347**.

The following forms may be filed on magnetic media or by teleprocessing: **189** and **345** with more than 30,000 records and form **187** with more than 50,000 records.

MEDIA READABLE DIRECTLY BY COMPUTERS (Magnetic Media) CD-R/ DVD-R AND DVD+R

The following forms may be filed on magnetic media (CD-R 12 cm): 038, 156, 182, 183, 185, 186, 187 (prior validation), **192, 196** (prior validation), **199, 215, 291 and 346**.

Forms **180, 187, 188, 193, 198 and 349** with more than 50,000 records **are filed on magnetic media (CD-R 12 cm)** and may also be filed by teleprocessing, whatever the number of records. Forms **189, 299, 345** and **347** with more than 30,000 records **are filed on magnetic media (CD-R 12 cm)**.

Magnetic media (CD-R 12 cm) are used for large companies and the rest and for filing returns that contain more than 25 records, on forms **194** (prior validation), **195** and **199**. Forms **189** and **296** with more than 30,000 records shall also be filed on magnetic support. All of them may be filed online by teleprocessing.

It is mandatory, in general, to file on **magnetic media (CD-R 12 cm)** forms **038, 197** and **346** (also compulsory for large companies) with more than 100 records, forms **184** and **345** with more than 30,000 records and form **182** with more than 50,000 records. It is compulsory for forms **181, 190, 340** and **349** as from 5,000,000 records (DVD).

WIZARDS

Forms **100, 131, 180, 182, 184, 188, 190, 193, 193-S, 198, 200** (PDF form) **296, 303** (PDF form), **310, 311, 340, 345, 347, 349, 390, 500, 503** and **511** have a WIZARD that can be downloaded free of charge at www.agenciatributaria.es

REMEMBER:

- It is compulsory for S.A.s and S.L.s to file via **Internet** the self-assessment forms **110, 115, 117, 123, 124, 126, 128, 200, 202, 303** and the annual summary and information forms **180, 187, 190, 193, 198, 345, 347, 349** and **390**, without prejudice to the obligation to file them by teleprocessing or on magnetic media, depending on the number of records.
- The parties liable for payment of debts derived from the self-assessments filed via **Internet** on forms **100, 102, 110, 115, 117, 123, 124, 126, 128, 130, 131, 200, 202, 206, 210** (only income attributed to real estate), **213, 215, 216, 220, 303, 310, 311, 370** and **371** may use as payment means for any of the forms filed quarterly (not monthly), payment by direct debit within the deadlines set out in ORDER EHA/1658/2009, dated 12 June, as well as payment by credit or debit card, pursuant to Resolution dated 3 June issued by the Tax Agency.

NEW FEATURES:

- Form **159** "Annual information return on electricity consumption" was approved and came into effect on 1 January 2010; it will be applicable for the first time in the return to be made in 2011 (for 2010).
- Form **190** "Annual summary of withholdings and payments on account of income tax" has been modified, increasing to 5,000,000 the number of records for returns filed via the Internet. Filing on magnetic media (DVD) is restricted to 5,000,000 records.
- The new form **349** "Intracommunity operations recapitulative tax return" is approved; this form is used for monthly filing if the amount of intracommunity deliveries of goods and rendering of services exceeds €100,000 for 2010 and 2011.
- Form **392** "Annual VAT summary. Large companies". has been eliminated. All taxpayers shall file form **390**.
- During 2010 form **340** "Tax returns for operations included in register books for VAT and IGI (Canary Islands Tax)" must be filed by taxpayers registered under REDEME. For the other taxpayers required to file self-assessments via Internet, this obligation is postponed until 2012.
- On 1 April 2010 the modifications introduced by Law 38/1992 (Ley 38/1992) and Royal Decree 1165/1995 (Real Decreto 1165/1995), on excises will come into effect, with which there will be new forms relating to biofuel content in petrol and diesel sent under the suspension system and received for intracommunity purchase, as well as a quarterly report on the products contained in Art. 46.1 f) and g) when they are sent to hydrocarbon plants.



January 2010

Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
					1	2
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 THE 20TH

FORMS

INCOME AND CORPORATION TAX

Withholdings and payments on account for work income, economic activities and prizes and certain capital gains and income allocations, net gains derived from shares and stock in Unit Trust Institutions, property leasing income, liquid capital, authorised persons and balances in accounts.

- December 2009.
 - Large companies..... 111,115,117,123,124,126,128
- Fourth Quarter 2009 110,115,117,123,124,126,128
- 2009 Annual Summary. Pre-printed form 180,188,190,193,194

VAT

- Fourth Quarter 2009. Online services 367

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

- 2009 Annual Tax Return. Filing on paper (Pre-printed or generated using the AEAT print module)..... 346

MANUFACTURING EXCISES

- October 2009. Large companies (*) 553,554,555,556,557,558
- October 2009. Large companies 561,562,563
- December 2009. Large companies 560
- December 2009..... 564,566
- December 2009 (*) 570,580
- Fourth Quarter 2009. Activities V1, V7, F1..... 553
- Fourth Quarter 2009. Except large companies..... 560
- Fourth Quarter 2009.....E-21
- Fourth Quarter 2009..... 595
- Fourth Quarter 2009. Refund requests:
 - Incorporation in tax deposit 506
 - Guaranteed shipments..... 507
 - Distance sales 508
 - Consumption of alcohol and alcoholic beverages..... 524
 - Consumption of hydrocarbons 572

(*) Registered or non-registered operators, tax representatives and authorised receivers (Large companies), shall use tax form.....510 for all taxes

SPECIAL COAL TAX

- 2009. All companies..... 596

HYDROCARBON TAX

- 2009. Annual list of kilometres covered

TAX ON RETAIL SALES OF CERTAIN HYDROCARBONS

- Fourth Quarter 2009..... 569

TAX ON INSURANCE PREMIUMS

- December 2009..... 430
- 2009 Annual Summary..... 480

OPERATIONS WITH FINANCIAL ASSETS

- 2009 Annual Tax Return. Pre-printed form 198



February 2010

February

Monday Tuesday Wednesday Thursday Friday Saturday Sunday

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

UNTIL THE 1ST

INCOME TAX

Income tax instalments

- Fourth Quarter 2009:
 - Direct evaluation 130
 - Objective evaluation 131

VAT

- December 2009. General system. Self-assessment 303
- December 2009. Company group, individual form 322
- December 2009. Tax returns for operations included in register books for VAT and IGIC (Canary Islands Tax) 340
- December 2009. Company group, aggregated form 353
- December 2009 (or year 2009). Operations related to imports.380
- Fourth Quarter 2009. General system. Self-assessment 303
- Fourth Quarter 2009. Non-periodic return-settlement 309
- Fourth Quarter 2009. Final tax return. Simplified system 311
- Fourth Quarter (or year 2009). Intracommunity operations recapitulative tax return 349
- Fourth Quarter 2009. Final tax return. General and simplified systems 371
- 2009 Annual Summary 390
- Request for the refund of equivalence surcharge and occasional taxpayers 308
- Payment of compensation under the special system for agricultural, animal farming and fishery activities 341

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

- 2009 Annual Tax Return. Filing on paper (Pre-printed or generated using the AEAT print module) 345

INFORMATION RETURN FOR CERTAIN INCOME TAX EXEMPT PRIZES

- 2009 Annual Tax Return 183

INCOME AND CORPORATION TAX

Withholdings and payments on account for work income, economic activities and prizes and certain capital gains and income allocations, net gains derived from shares and stock in Unit Trust Institutions, property leasing income, liquid capital, authorised persons and balances in accounts.

- 2009 Annual Summary. Filing on magnetic media, online filing and on a form generated using the AEAT print module (with wizard) 180,188,190,193,194,196

VAT

- Request for application of a provisional deduction percentage other than the one established as definitive in the previous year no form

TAX IDENTIFICATION NUMBER

- Fourth Quarter 2009. Accounts and operations in which the holders have not supplied the tax number of the credit institutions. Filing on paper 195
- Fourth Quarter 2009. List of people and organisations that did not notify their tax no. (NIF) when granting deeds or documents that contain decisions or contracts relating to real rights on real estate 197.
- 2009 Annual Tax Return. Identification of operations with cheques from credit institutions. Filing on paper 199

OPERATIONS WITH FINANCIAL ASSETS

- 2009 Annual Tax Return. Tax return on magnetic media or online via teleprocessing of operations with Treasury Bills 192
- 2009 Annual Tax Return. Filing on magnetic media, online filing (Internet or teleprocessing) and on a form generated using the AEAT print module (with wizard) 198

FORMS

INFORMATION RETURN ON LOANS AND CREDITS AND OTHER FINANCIAL OPERATIONS RELATED TO PROPERTY

- 2009 Annual Tax Return 181

DONATIONS AND CONTRIBUTIONS RECEIVED AND DISPOSALS CARRIED OUT

- 2009 Annual Tax Return 182

INFORMATION RETURN ON PURCHASES AND DISPOSALS OF SHARES AND STOCK IN UNIT TRUST INSTITUTIONS

- 2009 Annual Tax Return. Filing on magnetic media or online via teleprocessing 187

UNTIL THE 22ND

FORMS

INCOME AND CORPORATION TAX

Withholdings and payments on account for work income, economic activities and prizes and certain capital gains and income allocations, net gains derived from shares and stock in Unit Trust Institutions, property leasing income, liquid capital, authorised persons and balances in accounts.

- January 2010. Large companies 111,115,117,123,124,126,128

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

- 2009 Annual Tax Return. Filing on magnetic media or online via teleprocessing ... 346

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

- 2009 Annual Tax Return. Filing on magnetic media or online (Internet or teleprocessing) 345

VAT

- January 2010. General system. Self-assessment 303
- January 2010. Company group, individual form 322
- January 2010. Tax returns for operations included in register books for VAT and IGIC (Canary Islands Tax) 340
- January 2010. Intracommunity operations recapitulative tax return 349
- January 2010. Company group, aggregated form 353
- January 2010. Operations related to imports.380

TAX ON INSURANCE PREMIUMS

- January 2010 430

MANUFACTURING EXCISES

- November 2009. Large companies (*) 553,554,555,556,557,558
- November 2009. Large companies 561,562,563
- January 2010. Large companies 560
- January 2010 564,566
- January 2010 (*) 570,580
- Fourth Quarter 2009. Except large companies(*) 553,554,555,556,557,558
- Fourth Quarter 2009. Except large companies 561,562,563

(*) Registered or non-registered operators, tax representatives and authorised receivers (Large companies), shall use tax form510 for all taxes

TAX IDENTIFICATION NUMBER

- Fourth Quarter 2009. Quarterly tax return for accounts and operations in which the holders have not supplied the tax number of the credit institutions. Filing on magnetic media or online via teleprocessing 195
- 2009 Annual Tax Return. Identification of operations with cheques from credit institutions. Filing on magnetic media or online via teleprocessing 199



March 2010

Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
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 THE 1ST

FORMS

CORPORATION TAX

- Organisations with tax year that coincides with the calendar year: option/waiver of the option to calculate instalments on the tax base for the periods of three, nine and eleven months of each calendar year 036
- If the tax period does not coincide with the calendar year: the option/waiver of the option shall be exercised in the first two months of each financial period or between the start of the financial year and the end of the deadline for the first instalment, if this period is under two months.

UNTIL THE 22ND

FORMS

INCOME AND CORPORATION TAX

Withholdings and payments on account for work income, economic activities and prizes and certain capital gains and income allocations, net gains derived from shares and stock in Unit Trust Institutions, property leasing income, liquid capital, authorised persons and balances in accounts.

- February 2010. Large companies 111,115,117,123,124,126,128

VAT

- February 2010. General system. Self-assessment 303
- February 2010. Company group, individual form 322
- February 2010. Tax returns for operations included in register books for VAT and IGIC (Canary Islands Tax)..... 340
- February 2010. Intracommunity operations recapitulative tax return . 349
- February 2010. Company group, aggregated form 353
- February 2010. Operations related to imports.380

TAX ON INSURANCE PREMIUMS

- February 2010 430

MANUFACTURING EXCISES

- December 2009. Large companies (*)..... 553,554,555,556,557,558
 - December 2009. Large companies 561,562,563
 - February 2010. Large companies 560
 - February 2010 564,566
 - February 2010 (*)..... 570,580
- (*) Registered or non-registered operators, tax representatives and authorised receivers (Large companies), shall use tax form.....510 for all taxes

UNTIL THE 31ST

FORMS

INFORMATION RETURN ON ORGANISATIONS UNDER THE INCOME ALLOCATION SYSTEM

- 2009 184

ANNUAL INFORMATION RETURN ON SECURITIES, INSURANCE AND INCOME

- 2009 189

ANNUAL TAX RETURN ON CERTAIN INCOME OBTAINED BY INDIVIDUALS RESIDENT IN OTHER EUROPEAN UNION MEMBER STATES OR IN OTHER COUNTRIES AND TERRITORIES WITH WHICH DATA EXCHANGE HAS BEEN AGREED

- 2009 299

ANNUAL TAX RETURN FOR OPERATIONS WITH THIRD PARTIES

- 2009 347



April 2010

Monday Tuesday Wednesday Thursday Friday Saturday Sunday

April

			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 5 APRIL TO 25 JUNE

2009 DRAFT INCOME TAX RETURN

- Request for draft tax return.
Draft tax returns can be requested until 23 June 2010 via the Internet and on telephones: 901 200 345 or 901 12 12 24.
- Confirmation of draft tax returns with amounts payable by direct debit.

FROM 5 APRIL TO 30 JUNE

2009 DRAFT INCOME TAX RETURN

- Confirmation of draft tax returns with refund amount, relinquishing the refund, negative amounts and amounts payable without direct debit.

UNTIL THE 20TH

FORMS

INCOME AND CORPORATION TAX

Withholdings and payments on account for work income, economic activities and prizes and certain capital gains and income allocations, net gains derived from shares and stock in Unit Trust Institutions, property leasing income, liquid capital, authorised persons and balances in accounts.

- March 2010. Large companies 111,115,117,123,124,126,128
- First quarter 2010..... 110,115,117,123,124,126,128

Income tax instalments

- First quarter 2010:
 - Direct evaluation 130
 - Objective evaluation..... 131

Instalments for corporate and non-residents' permanent establishments tax

- Current financial year:
 - General system..... 202
 - Large companies (except tax groups) 218
 - Consolidated tax system (tax groups)..... 222

VAT

- March 2010. General system. Self-assessment 303
- March 2010. Company group, individual form 322
- March 2010. Tax returns for operations included in register books for VAT and IGIC (Canary Islands Tax)..... 340
- March 2010. Intracommunity operations recapitulative tax return..... 349
- March 2010. Company group, aggregated form 353
- March 2010. Operations related to imports..... 380

- First quarter 2010. General system. Self-assessment 303
- First quarter 2010. Non-periodic return-settlement..... 309
- First quarter 2010. Simplified system 310
- First quarter 2010. Intracommunity operations recapitulative tax return..... 349
- First quarter 2010. Online services 367
- First quarter 2010. General and simplified systems 370
- Request for the refund of equivalence surcharge and occasional taxpayers 308
- Payment of compensation under the special system for agricultural, animal farming and fishery activities..... 341

TAX ON INSURANCE PREMIUMS

- March 2010 430

MANUFACTURING EXCISES

- January 2010. Large companies (*)..... 553,554,555,556,557,558
- January 2010. Large companies 561,562,563
- March 2010. Large companies 560
- March 2010 564,566
- March 2010 (*)..... 570,580
- First quarter 2010. Activities V1, V7, F1 553
- First quarter 2010. Except large companies 560
- First quarter 2010..... 595
- First quarter 2010..... E-21
- First quarter 2010. Refund requests:
 - Incorporation in tax deposit..... 506
 - Guaranteed shipments 507
 - Distance sales 508
 - Consumption of alcohol and alcoholic beverages 524
 - Consumption of hydrocarbons..... 572

(*) Registered or non-registered operators, tax representatives and authorised receivers (Large companies), shall use tax form.....510 for all taxes

TAX ON RETAIL SALES OF CERTAIN HYDROCARBONS

- First quarter 2010..... 569

UNTIL THE 30TH

FORMS

TAX IDENTIFICATION NUMBER

- First quarter 2010. Accounts and operations in which the holders have not supplied the tax number of the credit institutions..... 195
- First quarter 2010. List of people and organisations that did not notify their tax no. (NIF) when granting deeds or documents that contain decisions or contracts relating to real rights on real estate.....197.



May 2010

May

Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
					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 3 MAY TO 30 JUNE

FORMS

INCOME TAX

- 2009 Annual Tax Return..... D-100

UNTIL THE 20TH

FORMS

INCOME AND CORPORATION TAX

Withholdings and payments on account for work income, economic activities and prizes and certain capital gains and income allocations, net gains derived from shares and stock in Unit Trust Institutions, property leasing income, liquid capital, authorised persons and balances in accounts.

- April 2010. Large companies 111,115,117,123,124,126,128

VAT

- April 2010. General system. Self-assessment 303
- April 2010. Company group, individual form 322
- April 2010. Tax returns for operations included in register books for VAT and IGIC (Canary Islands Tax)..... 340
- April 2010. Intracommunity operations recapitulative tax return..... 349
- April 2010. Company group, aggregated form 353
- April 2010. Operations related to imports.380

TAX ON INSURANCE PREMIUMS

- April 2010..... 430

MANUFACTURING EXCISES

- February 2010. Large companies (*) 553,554,555,556,557,558
 - February 2010. Large companies 561,562,563
 - April 2010. Large companies 560
 - April 2010 564,566
 - April 2010 (*)..... 570,580
 - First quarter 2010. Except large companies(*) 553,554,555,556,557,558
 - First quarter 2010. Except large companies 561,562,563
- (*) Registered and non-registered operators (for taxes on alcohol and alcoholic beverages), tax representatives and authorised receivers (Large companies), recipients, occasional registered recipients (for taxes on hydrocarbons and on tobacco) shall use tax form.....510 for all taxes



June 2010

	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
June		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 21ST

FORMS

INCOME AND CORPORATION TAX

Withholdings and payments on account for work income, economic activities and prizes and certain capital gains and income allocations, net gains derived from shares and stock in Unit Trust Institutions, property leasing income, liquid capital, authorised persons and balances in accounts.

- May 2010. Large companies..... 111,115,117,123,124,126,128

VAT

- May 2010. General system. Self-assessment 303
- May 2010. Company group, individual form..... 322
- May 2010. Tax returns for operations included in register books for VAT and IGIC (Canary Islands Tax)..... 340
- May 2010. Intracommunity operations recapitulative tax return..... 349
- May 2010. Company group, aggregated form..... 353
- May 2010. Operations related to imports.380

TAX ON INSURANCE PREMIUMS

- May 2010 430

MANUFACTURING EXCISES

- March 2010. Large companies (*) 553,554,555,556,557,558
- March 2010. Large companies 561,562,563
- May 2010. Large companies 560
- May 2010 564,566
- May 2010 (*) 570,580

(*) Registered and non-registered operators (for taxes on alcohol and alcoholic beverages), tax representatives and authorised receivers (Large companies), recipients, occasional registered recipients (for taxes on hydrocarbons and on tobacco) shall use form..... 510

UNTIL THE 25TH

FORMS

INCOME TAX

- Confirmation of draft tax returns with amounts payable by direct debit.
- 2009 Annual tax return with amount payable by direct debit. D-100

UNTIL THE 30TH

FORMS

INCOME TAX

- Confirmation of draft tax returns with refund amount, relinquishing the refund, negative amounts and amounts payable without direct debit.
- 2009 Annual Tax Return D-100
- 2009 Special tax system for non-resident income for posted workers..... 150



July 2010

Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
				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 THE 20TH

FORMS

INCOME AND CORPORATION TAX

Withholdings and payments on account for work income, economic activities and prizes and certain capital gains and income allocations, net gains derived from shares and stock in Unit Trust Institutions, property leasing income, liquid capital, authorised persons and balances in accounts.

- June 2010. Large companies..... 111,115,117,123,124,126,128
- Second quarter 2010 110,115,117,123,124,126,128

Income tax instalments

- Second quarter 2010:
 - Direct evaluation 130
 - Objective evaluation 131

CORPORATION TAX

- 2009 annual tax return with amount payable by direct debit 200,220
- Organisations with tax period that coincides with the calendar year:

VAT

- June 2010. General system. Self-assessment 303
- June 2010. Company group, individual form..... 322
- June 2010. Tax returns for operations included in register books for VAT and IGIC (Canary Islands Tax)..... 340
- June 2010. Intracommunity operations recapitulative tax return..... 349
- June 2010. Company group, aggregated form..... 353
- June 2010. Operations related to imports.380
- Second quarter 2010. General system. Self-assessment 303
- Second quarter 2010. Non-periodic return-settlement 309
- Second quarter 2010. Simplified system..... 310
- Second quarter 2010. Intracommunity operations recapitulative tax return 349
- Second quarter 2010. Online services..... 367
- Second quarter 2010. General and simplified systems 370
- Request for the refund of equivalence surcharge and occasional taxpayers 308
- Payment of compensation under the special system for agricultural, animal farming and fishery activities 341

TAX ON INSURANCE PREMIUMS

- June 2010 430

MANUFACTURING EXCISES

- April 2010. Large companies (*) 553,554,555,556,557,558
- April 2010. Large companies 561,562,563
- June 2010. Large companies 560
- June 2010 564,566
- June 2010 (*) 570,580
- Second quarter 2010. Activities V1, V7, F1 553
- Second quarter 2010. Except large companies..... 560
- Second quarter 2010 595
- Second quarter 2010E-21
- Second quarter 2010. Refund requests:
 - Incorporation in tax deposit..... 506
 - Guaranteed shipments 507
 - Distance sales 508
 - Consumption of alcohol and alcoholic beverages 524
 - Consumption of hydrocarbons 572

(*) Registered recipients, occasional registered recipients, tax representatives and authorised receivers (Large companies), shall use tax form510 for all taxes

TAX ON RETAIL SALES OF CERTAIN HYDROCARBONS

- Second quarter 2010 569

UNTIL THE 26TH

FORMS

CORPORATION TAX

NON-RESIDENT INCOME TAX (PERMANENT ESTABLISHMENTS AND ORGANISATIONS UNDER THE INCOME ALLOCATION SYSTEM INCORPORATED ABROAD WITH PRESENCE IN SPANISH TERRITORY)

- 2009 Annual Tax Return..... 200,220
- Organisations with tax period that coincides with the calendar year:
Other organisations: within 25 calendar days once 6 months have elapsed from the conclusion of the tax period.



August 2010

	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
August	2	3	4	5	6	7	1
	9	10	11	12	13	14	8
	16	17	18	19	20	21	15
	23	24	25	26	27	28	22
	30	31					29

UNTIL THE 2ND

FORMS

TAX IDENTIFICATION NUMBER

- Second quarter 2010. Accounts and operations in which the holders have not supplied the tax number of the credit institutions..... 195
- Second quarter 2010. List of people and organisations that did not notify their tax no. (NIF) when granting deeds or documents that contain decisions or contracts relating to real rights on real estate 197.

THROUGHOUT THE ENTIRE MONTH

The tax returns corresponding to income and corporation tax, VAT and insurance premium tax, with submission deadline 20 September, may be submitted during the whole month of August.

UNTIL THE 20TH

FORMS

MANUFACTURING EXCISES

- May 2010. Large companies (*)..... 553,554,555,556,557,558
 - May 2010. Large companies 561,562,563
 - July 2010. Large companies 560
 - July 2010..... 564,566
 - July 2010 (*)..... 570,580
 - Second quarter 2010.
Except large companies(*) 553,554,555,556,557,558
 - Second quarter 2010. Except large companies..... 561,562,563
- (*) Registered recipients, occasional registered recipients, tax representatives and authorised receivers (Large companies), shall use tax form 510



September 2010

September

Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
		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 20TH

FORMS

INCOME AND CORPORATION TAX

Withholdings and payments on account for work income, economic activities and prizes and certain capital gains and income allocations, net gains derived from shares and stock in Unit Trust Institutions, property leasing income, liquid capital, authorised persons and balances in accounts.

- July and August 2010.
Large companies..... 111,115,117,123,124,126,128

VAT

- July and August 2010. General system. Self-assessment 303
- July and August 2010. Company group, individual form..... 322
- July and August 2010. Tax returns for operations included in register books for VAT and IGIC (Canary Islands Tax) 340
- July and August 2010. Intracommunity operations recapitulative tax return..... 349
- July and August 2010. Company group, aggregated form..... 353
- July and August 2010.
Operations related to imports.380

TAX ON INSURANCE PREMIUMS

- July and August 2010 430

MANUFACTURING EXCISES

- June 2010. Large companies (*)..... 553,554,555,556,557,558
- June 2010. Large companies 561,562,563
- August 2010. Large companies 560
- August 2010 564,566
- August 2010 (*)..... 570,580

(*) Registered recipients, occasional registered recipients, tax representatives and authorised receivers (Large companies), shall use tax form510 for all taxes



October 2010

Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
					1	2
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 THE 20TH

FORMS

INCOME AND CORPORATION TAX

Withholdings and payments on account for work income, economic activities and prizes and certain capital gains and income allocations, net gains derived from shares and stock in Unit Trust Institutions, property leasing income, liquid capital, authorised persons and balances in accounts.

- September 2010. Large companies..... 111,115,117,123,124,126,128
- Third quarter 2010..... 110,115,117,123,124,126,128

Income tax instalments

- Third quarter 2010:
 - Direct evaluation..... 130
 - Objective evaluation 131

Instalments for corporate and non-residents' permanent establishments tax

- Current financial year:
 - General system..... 202
 - Large companies (except tax groups) 218
 - Consolidated tax system (tax groups)..... 222

VAT

- September 2010. General system. Self-assessment 303
- September 2010. Company group, individual form..... 322
- September 2010. Tax returns for operations included in register books for VAT and IGIC (Canary Islands Tax)..... 340
- September 2010. Intracommunity operations recapitulative tax return 349
- September 2010. Company group, aggregated form..... 353
- September 2010. Operations related to imports.380
- Third quarter 2010. General system. Self-assessment 303
- Third quarter 2010. Non-periodic return-settlement..... 309
- Third quarter 2010. Simplified system 310
- Third quarter 2010. Intracommunity operations recapitulative tax return..... 349
- Third quarter 2010. Online services 367
- Third quarter 2010. General and simplified systems 370
- Request for the refund of equivalence surcharge and occasional taxpayers 308
- Payment of compensation under the system for agricultural, animal farming and fishery activities 341

TAX ON INSURANCE PREMIUMS

- September 2010 430

MANUFACTURING EXCISES

- July 2010. Large companies (*)..... 553,554,555,556,557,558
- July 2010. Large companies 561,562,563
- September 2010. Large companies 560
- September 2010 564,566
- September 2010 (*) 570,580
- Third quarter 2010. Activities V1, V7, F1..... 553
- Third quarter 2010. Except large companies..... 560
- Third quarter 2010..... 595
- Third quarter 2010.....E-21
- Third quarter 2010. Refund requests:
 - Incorporation in tax deposit..... 506
 - Guaranteed shipments 507
 - Distance sales 508
 - Consumption of alcohol and alcoholic beverages 524
 - Consumption of hydrocarbons..... 572

(*) Registered recipients, occasional registered recipients, tax representatives and authorised receivers (Large companies), shall use tax form510 for all taxes

TAX ON RETAIL SALES OF CERTAIN HYDROCARBONS

- Third quarter 2010..... 569



November 2010

Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
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 2ND

FORMS

TAX IDENTIFICATION NUMBER

- Third quarter 2010. Accounts and operations in which the holders have not supplied the tax number of the credit institutions..... 195
- Third quarter 2010. List of people and organisations that did not notify their tax no. (NIF) when granting deeds or documents that contain decisions or contracts relating to real rights on real estate 197.

TAX CURRENT ACCOUNT

- Request for inclusion for 2011 CCT (Current Account for Tax)
The waiver regarding the tax current account system should be formulated on the "Inclusion request / waiver notification for the tax current account system" form.

UNTIL THE 5TH

FORMS

INCOME TAX

- Deposit of the second instalment in the 2009 annual tax return. If payment was paid in instalments with or without direct debit in a collaborating organisation..... 102

UNTIL THE 22ND

FORMS

INCOME AND CORPORATION TAX

Withholdings and payments on account for work income, economic activities and prizes and certain capital gains and income allocations, net gains derived from shares and stock in Unit Trust Institutions, property leasing income, liquid capital, authorised persons and balances in accounts.

- October 2010. Large companies 111,115,117,123,124,126,128
- #### VAT
- October 2010. General system. Self-assessment 303
 - October 2010. Company group, individual form 322
 - October 2010. Tax returns for operations included in register books for VAT and IGIC (Canary Islands Tax)..... 340
 - October 2010. Intracommunity operations recapitulative tax return..... 349
 - October 2010. Company group, aggregated form 353
 - October 2010. Operations related to imports.380

TAX ON INSURANCE PREMIUMS

- October 2010 430

MANUFACTURING EXCISES

- August 2010. Large companies (*) 553,554,555,556,557,558
 - August 2010. Large companies 561,562,563
 - October 2010. Large companies 560
 - October 2010 564,566
 - October 2010 (*)..... 570,580
 - Third quarter 2010.
Except large companies(*) 553,554,555,556,557,558
 - Third quarter 2010. Except large companies..... 561,562,563
- (*) Registered recipients, occasional registered recipients, tax representatives and authorised receivers (Large companies), shall use tax form510 for all taxes

UNTIL THE 30TH

FORMS

VAT

- Request for registration / cancellation.
Registration of monthly refund..... 036
- Request for application of the common deduction system for differentiated sectors for 2011no form



December 2010

Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
		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 THE 20TH

FORMS

INCOME AND CORPORATION TAX

Withholdings and payments on account for work income, economic activities and prizes and certain capital gains and income allocations, net gains derived from shares and stock in Unit Trust Institutions, property leasing income, liquid capital, authorised persons and balances in accounts.

- November 2010.
Large companies..... 111,115,117,123,124,126,128

Instalments for corporate and non-residents' permanent establishments tax

- Current financial year:
 - General system..... 202
 - Large companies (except tax groups) 218
 - Consolidated tax system (tax groups)..... 222

VAT

- November 2010. General system. Self-assessment 303
- November 2010. Company group, individual form..... 322
- November 2010. Tax returns for operations included in register books for VAT and IGIC (Canary Islands Tax)..... 340
- November 2010. Intracommunity operations recapitulative tax return..... 349
- November 2010. Company group, aggregated form..... 353
- November 2010. Operations related to imports.380

TAX ON INSURANCE PREMIUMS

- November 2010 430

MANUFACTURING EXCISES

- September 2010.
Large companies (*) 553,554,555,556,557,558
- September 2010. Large companies 561,562,563
- November 2010. Large companies 560
- November 2010 564,566
- November 2010 (*) 570,580

(*) Registered recipients, occasional registered recipients, tax representatives and authorised receivers (Large companies), shall use tax form510 for all taxes

UNTIL THE 31ST

FORMS

INCOME TAX

- Waiver or revocation Simplified direct evaluation and objective evaluation for 2011 and following 036/037

VAT

- Waiver or revocation of the simplified and agricultural, animal farming and fishery systems for 2011 and following..... 036/037
- Option for or revocation of the application of the special proportional distribution for 2011 036/037
- Option for or revocation of the determination of the tax base using the overall profit margin in the special system for used goods, objets d'art, antiques and collectibles for 2011 and following 036
- Option for or revocation of the overall determination of the tax base under the special system for travel agencies for 2011 and following 036
- Option for taxation in destination for distance sales to other countries of the European Union for 2011 and 2012 036
- Waiver of application of the common deduction system for differentiated sectors for 2011no form
- Notification of registration in the special system for company groups 039
- Option for or waiver of the advanced modality under the special company group system 039
- Annual notification related to the special company group system 039
- Request for registration / cancellation. Registration of the monthly refund, company groups 039

THE FOLLOWING SHOULD ALSO BE TAKEN INTO ACCOUNT:

FORM 030. TAX REGISTER DECLARATION FOR REGISTRATION IN THE TAXPAYERS' TAX REGISTER, CHANGE OF ADDRESS AND/OR CHANGE OF PERSONAL DETAILS

To notify change of address by taxpayers who do not carry out business or professional activities (those who carry out such activities shall file form 036/037).

Additionally, individuals may file form 030, regardless of whether they carry out business or professional activities or pay income subject to withholdings or payments on account, in order to notify the modification of identification data, marital status or request identification labels.

Filing may be carried out on a paper form or via the Internet. Those who do not carry out business or professional activity may change their tax address by calling 901 200 345 (Telephone Helpline).

Form 030 enables individuals who do not carry out financial activities to request registration in the taxpayers' tax register or to request assignment of a tax number when they do not have and Spanish or Foreigners' ID number and participate in transactions with tax repercussions.

At www.agenciatributaria.es you can verify if you are on the tax register. If you are not, you should fill in form 030 and if you are on the tax register in another province, you should notify your tax address change on form 030 (or 036/037, as appropriate).

FORMS 036/037. TAX REGISTER DECLARATION

- **Declaration of registration** prior to starting the corresponding activity, carrying out transactions or before the creation of the obligation to make withholdings or payments on account.
- **Declaration of modification:** 1 month as from the day following the modification.
- **Declaration of cancellation:** 1 month from the cessation or effective cancellation of the entries in the Companies Register. 6 months as from the death of the party liable for payment of the tax (to be filed by the heirs).
- **Request tax number:** the month following that of the incorporation or establishment in Spanish territory of the incorporated or non-incorporated organisation, and always before the start of the business or professional activity.
- **Registration in the monthly refund registry:** in November or December in the year prior to that in which it is to take effect (form 039 for company groups). Filing shall be carried out via Internet.
- **Options for or waivers of special systems:** in general, in the December prior to the start of the calendar year in which it is to take effect.
- **Option for liability for VAT for 2010 and following years and notification of said VAT option for 2010 and following years** by exempt taxpayers without the right to deductions and incorporated organisations without business or professional activity if their intracommunity purchases of goods have not exceeded €10,000: at any time and 1 month from when said limit is reached, respectively.
- **Notification of liability for VAT** in distance sales: 1 month from when €35,000 is exceeded.

ECONOMIC ACTIVITIES TAX

Form 840:

- **Declaration of registration** 1 month from the start of the activity. Taxpayers that have been applying any of the exemptions established for the tax and who cease to fulfil the requirements for their application: during the month of December immediately prior to the year in which the taxpayer is liable for the tax payment.
- **Declaration of variation:** 1 month as from the variation.
- **Declaration of cancellation:** 1 month from the cessation. Taxpayers who apply any of the exemptions corresponding to the tax: during the December immediately prior to the year in which the taxpayer is exempted from paying this tax.

Form 848: notification of the net revenues: between 1 January and 14 February in the financial year in which said notification is to take effect.

FORM 038

List of transactions carried out by organisations registered in public registers: those corresponding to the previous month are declared monthly.

FORM 186

Information return regarding births and deaths: following calendar month.

PERSONAL INCOME TAX

Form 140: request for advance payment of the deductions for maternity and for birth or adoption and to notify modifications that affect the advance payment of the deductions for maternity: as from the moment at which the advance payment modality was chosen or when the variations that affect the advance payment occur. You can request it by calling 901 200 345.

Form 141: request for the single payment for the birth or adoption of a child: as from their registration in the civil registry. You can request it by calling 901 200 345.

Form 145: notification of the personal and family situation of the recipient of the income, or of its variation, to the payer: prior to the first day of each calendar year or the start of the relation that generates the income.

Form 146: Pensioners with two or more payers. Request for calculation of withholding amounts. January and February every year.

Form 147: voluntary notification of employed workers who are not taxpayers for income tax and are going to acquire said status, due to their posting in Spanish territory, for the purpose of making withholdings: from the 30 days prior to the entry in Spanish territory and up to the 183 days following the commencement work or up to 30 June of the following year, when the commencement of work is after 2 July.

Form 149: notification of the option for, waiver of or exclusion from the special tax system for non-resident income tax individuals who acquire a tax address in Spain as a result of posting to Spanish territory. Option: maximum of 6 months from the start of the activity. Waiver: in November and December in the calendar year prior to that in which it is to take effect Exclusion: 1 month from when the conditions that established the application of the system cease to be fulfilled.

Form 150: income tax return for taxpayers under the special system for workers posted in Spanish territory: 2 de May to 30 June of the year following that which corresponds to the return.

Form 156: annual information regarding the social security payments of affiliates and members of mutual companies for the purpose of the deduction for maternity, in general: 1 to 31 January of the year following that which corresponds to the return. Exceptions up to 1 April.

NON-RESIDENT INCOME TAX WITHOUT PERMANENT ESTABLISHMENT

Form 210: non-residents without permanent establishment. Ordinary return: with amount payable, 1 month from accrual, except for income attributed to urban buildings, earned in the year which must be declared, during the following calendar year. with amount refundable, in general, 4 years.

Form 211: withholding in property purchases from non-residents without permanent establishment. 1 month as from the transfer of the property.

Form 212: non-residents without permanent establishment. Tax return for income derived from the transfer of real estate. 3 months after the deadline of 1 month from the transfer of the property.

Form 213: excises on real estate of non-resident organisations. the month of January.

Form 215: Non-residents without permanent establishment. Group return: in general, payable during the first 20 days of January, April, July and October, for refund, 4 years.

Form 216: return-payment document for withholdings and payments on account for non-resident income obtained without permanent establishment: the 20 first days of January, April, July and October. For large companies, monthly.

Form 291: information return on non-resident accounts: 1 to 31 January.

Form 296: annual tax return on withholdings and payments on account. Non-residents without permanent establishment. pre-printed form, 1 to 20 January, rest of the filing methods, 1 to 31 January.

Form 299: Annual tax return on certain income obtained by individuals resident in other European Union Member States or in other countries and territories with which data exchange has been agreed: March.

Forms 117 and 187: for the purchase and disposal of shares and stock in Unit Trust Institutions shall also include the transactions carried out by non-residents without permanent establishment: 117, every month and 187, from 1 to 31 January.

Form 247: voluntary notification of employed workers who are not taxpayers for non-resident income tax and are going to acquire said status, due to the posting abroad. The filing deadline depends on the duration of the posting.

VALUE ADDED TAX

Form 04: request for the application of the 4% VAT rate to vehicles for people with disabilities: prior to the purchase of the vehicle.

Form 308 and 309. New means of transport: occasional taxpayers that carry out intracommunity purchases or deliveries of new means of transport destined for other European Union Member States: 30 calendar dates from the transaction and, in the case of intracommunity purchases, prior to the definitive registration. In judicial or administrative enforcement procedures: 1 month from payment of the award amount.

It will be compulsory to file form 308 via the Internet; this form is the request for refund for the purchase of certain means of transport in the activity of passenger or goods road transport and pay tax under the simplified system for VAT. For the rest it is optional: 20 days of the month following the purchase of the means of transport.

Form 360: request for the refund of VAT paid in other Member States by business people or professionals established in the territory of application of the tax: from the day following the end of the refund period up to 30 September following the calendar year in which the VAT was paid.

Request for refund of VAT paid on mainland Spain and the Balearic Islands by business people or professionals established in the Region, Canary Islands, Ceuta or Melilla: from the day following the end of the calendar quarter or calendar year and up to 30 September following the calendar year in which the VAT was paid.

Form 361: Request for refund of VAT paid on mainland Spain and the Balearic Islands by business people or professionals not established in the territory of application of the tax or in the Region, Canary Islands, Ceuta or Melilla: from the day following the end of the calendar quarter or calendar year and up to 30 September following the calendar year in which the VAT was paid.

Forms 362 and 363: request for reimbursement and prior recognition of exemption within the framework of diplomatic and consular relations and those of recognised international organisations: 6 months following the end of each calendar quarter and prior to carrying out the transaction, respectively.

EXCISES ON CERTAIN MEANS OF TRANSPORT

Form 05: request for non-liability, exemption and reduction of the tax base: prior to definitive registration.

Form 06: declaration of exemption and non-liability without prior recognition: prior to definitive registration.

Form 568: request for refund due to resale and shipments of means of transport outside the territory. the first 20 calendar days of January, April, July and October.

Form 576: Self-assessment. Liable and non-exempt transactions shall be declared: after requesting the definitive registration of the means of transport and before this is completed. If the taxable event is not the definitive registration: 15 calendar days from accrual of the tax.

MANUFACTURING EXCISES

Forms 500, accompanying documents, **503** for simplified accompanying documents, **540** for delivery notes issued within en route sales, **NE,** and for supporting documents and delivery receipts issued for the purpose of documenting provisioning aircraft and **541** to vessels carried out by en route sales procedures: month following its issue or, as appropriate, within the month following its receipt.

Form 511: monthly list of delivery notes for products with tax accrued at reduced rate, issued in en route sales procedures: 5 working days following the end of the month to which the information corresponds.

Form 512: annual list of the recipients of the tariff 2 products: first quarter of 2010, up to 31 March 2010.

Forms 542 receipts and delivery notes issued during a quarter to document the provisioning to aircraft and **543** to vessels, not carried out by en route sales procedures; **546** for supply of diesel reserved for vessels with hydrocarbon tax refund and **547** list of payments made to diesel retailers with allowance for issuing organisations of specific payment means, carried out during a quarter: Days 1 to 20 of the month following that of the end of the quarter.

Forms 544 and 545: list of payments made using diesel cheques with allowance and diesel cards with allowance and the list of fuel supplies made within the international relations with tax refund on hydrocarbons made during a quarter: Days 1 to 20 of the month following that of the end of the quarter.

Forms 551 and 552: list of accompanying documents issued and received in intracommunity trade during the previous week: weekly.

Forms 553, 554, 555, 557, 558, 570 and 580 shall be used exclusively for tax returns relating to factories and bonded warehouses and form **556** shall be used exclusively for tax returns relating to intermediate product factories: Days 1 to 20 of the month following that of the end of the month in which the accruals occur for the tax on hydrocarbons and tobacco; Days 1 to 20 of the second month following that which ends the quarter in which the accruals occurred or, as appropriate, days 1 to 20 of the third month following that which ends the quarter in which the accruals for the tax on alcohol and alcoholic beverages occurred.

Form 559 and form with the list of beneficiaries of harvesters system (Relación de Beneficiarios del Régimen de Cosechadores, RBRC) for the settlement and payment of the tax on alcohol and alcoholic beverages, filed on a paper form or via the Internet. Settlement of the tariff 1 tax: at the time of requesting authorisation to distil. Settlement of the tariff 2 tax: calendar quarter of monthly for taxpayers who settle VAT monthly. Deadline to make the payment of the tariff 2 tax: the first 20 calendar days of the third or second month following that in which the respective month or quarter finalises.

DDC (Payments breakdown return), DCC (Centralised payments breakdown return) and DDE (Breakdown by establishments return): centralised payments breakdown return: within the same deadlines as the corresponding single return-settlement.

INTRASTAT (INTRACOMMUNITY TRADE STATISTICS)

Forms N-I, N-E, O-I, O-E: those obliged to supply statistical information on intracommunity trade: the first 12 calendar days of the month following that in which the transactions are carried out.

REMEMBER

If the deadline for filing the tax returns falls on a local or regional holiday, said deadline shall be moved to the next following working day after that indicated in this calendar.

This brochure has been drawn up in the month of December 2009, when there were regulations bills still in process.

For any tax queries, please contact 901 33 55 33

To personalise your taxpayer's calendar or for more information, see:

www.agenciatributaria.es