

General taxpayer's calendar 2018

January 2018						
Mo	Tu	We	Th	Fr	Sa	Su
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

February 2018						
Mo	Tu	We	Th	Fr	Sa	Su
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

March 2018						
Mo	Tu	We	Th	Fr	Sa	Su
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

April 2018						
Mo	Tu	We	Th	Fr	Sa	Su
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

May 2018						
Mo	Tu	We	Th	Fr	Sa	Su
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

June 2018						
Mo	Tu	We	Th	Fr	Sa	Su
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

July 2018						
Mo	Tu	We	Th	Fr	Sa	Su
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

August 2018						
Mo	Tu	We	Th	Fr	Sa	Su
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

September 2018						
Mo	Tu	We	Th	Fr	Sa	Su
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

October 2018						
Mo	Tu	We	Th	Fr	Sa	Su
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

November 2018						
Mo	Tu	We	Th	Fr	Sa	Su
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

December 2018						
Mo	Tu	We	Th	Fr	Sa	Su
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

► Access to the calendar in PDF



► Access to the calendar by months



► 02-01-2018 Until 2 January

INCOME

- Waiving or revocation of simplified direct estimate and objective estimate for 2018 and subsequent years: 036/037.

VAT

- November 2017. Self-assessment 303
- November 2017. Group of companies, individual form: 322
- November 2017. Group of companies, aggregated form: 353
- SII: Sending invoicing records for first quarter of 2017: without model
- Waiving or revocation of simplified and agriculture, stockbreeding and fishing regimes for 2018 and subsequent years: 036/037
- Option or revocation of determination of the tax base by means of the margin of overall profit in the special regime of used goods, objects of art, antiques and collectable objects for 2018 and subsequent years: 036
- Option to pay tax at destination for distance sales to other countries of the European Union for 2018 and 2019: 036
- Waiving of the common deduction regime for differentiated sectors for 2018: without model
- Communication of registration in the special regime of the group of companies: 039
- Option or waiver of the advanced modality of the special regime of groups of companies: 039
- Annual communication regarding the special regime of the group of companies: 039
- Opt in to the special cash basis regime for 2018: 036/037

- ▶ Opt out of the special cash basis regime for 2018, 2019 and 2020: 036/037

▶ 22-01-2018 Until 22 January

INCOME AND CORPORATION TAX

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

- ▶ December 2017. Large companies: 111, 115, 117, 123, 124, 126, 128, 230
- ▶ Fourth quarter 2017: 111, 115, 117, 123, 124, 126, 128, 136

VAT

- ▶ Communication of incorporations in December, special regime of the group of companies: 039
- ▶ Fourth quarter 2017: Electronic services: 368

INSURANCE PREMIUM TAX

- ▶ December 2017: 430
- ▶ Annual summary 2017: 480

MANUFACTURING SPECIAL TAXES

- ▶ October 2017. Large companies: 553, 554, 555, 556, 557, 558
- ▶ October 2017. Large companies: 561, 562, 563
- ▶ December 2017: 548, 566, 581
- ▶ December 2017: 570, 580
- ▶ Fourth quarter 2017: 521, 522, 547
- ▶ Fourth quarter 2017. Activities V1, V2, V7, F1, F2: 553
- ▶ Fourth quarter 2017: 582
- ▶ Fourth quarter 2017. Applications for refund: 506, 507, 508, 524, 572

Declaration of operations by registered recipients, fiscal representatives and authorised receivers: 510

SPECIAL ELECTRICITY TAX

- ▶ December 2017. Large companies: 560
- ▶ Fourth quarter 2017. Except large companies: 560

ENVIRONMENTAL TAXES

- ▶ Year 2017. Self-assessment 584
- ▶ Year 2017. Annual self-assessment: 585
- ▶ Third quarter 2017. Self-assessment 587

SPECIAL COAL TAX

- ▶ Fourth quarter 2017: 595
- ▶ Year 2017. Annual declaration of operations: 596

▶ 30-01-2018 Until 30 January

INCOME

Income tax payment by instalments

- ▶ Fourth quarter 2017:
 - ▶ Direct evaluation: 130
 - ▶ Objective evaluation: 131

VAT

- ▶ December 2017. Self-assessment 303
- ▶ December 2017. Group of companies, individual form: 322
- ▶ December 2017. Informative Tax Return of operations included in the VAT and IGIC (General Indirect Tax of the Canary Islands) register books and other operations: 340
- ▶ December 2017. Recapitulative return on intra-Community operations: 349
- ▶ December 2017. Group of companies, aggregated form: 353
- ▶ December 2017 (or 2017). Operations assimilated to imports: 380
- ▶ Fourth quarter 2017. Self-assessment 303
- ▶ Fourth quarter 2017. Non-periodic tax return-settlement: 309
- ▶ Fourth quarter (or 2017). Recapitulative return on intra-Community operations: 349
- ▶ Fourth quarter 2017. Operations assimilated to imports: 380
- ▶ Annual summary 2017: 390
- ▶ Request for refund compensatory charge and occasional passive subjects: 308
- ▶ Refund on compensations in the special regime for agriculture, livestock and fisheries: 341
- ▶ Option for or revocation of the application of the special proportional distribution for 2018 and following years, if activity began in the last quarter of 2017: 036/037

▶ 31-01-2018 Until 31 January

INCOME AND CORPORATION TAX

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

- ▶ Annual summary 2017: 180, 188, 190, 193, 193-S, 194, 196, 270

VAT

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

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

- ▶ Annual summary 2017: 165

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

- ▶ Year 2017: 171

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

- ▶ Annual Tax return 2017: 181

DONATIONS, ENDOWMENTS AND CONTRIBUTIONS RECEIVED AND WITHDRAWALS MADE

- ▶ Annual Tax return 2017: 182

INFORMATION RETURN ON ORGANISATIONS UNDER THE INCOME ALLOCATION SYSTEM

- ▶ Year 2017: 184

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

- ▶ Annual Tax return 2017: 187

OPERATIONS WITH FINANCIAL ASSETS

- ▶ Annual declaration of operations with Treasury Bills 2017: 192
- ▶ Annual Tax return 2017: 198

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

- ▶ Annual Tax return 2017: 345

▶ 20-02-2018 Until 20 February

INCOME AND CORPORATION TAX

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

- ▶ January 2018. Large companies: 111, 115, 117, 123, 124, 126, 128, 230

TAX ID NUMBER (NIF)

- ▶ Fourth quarter 2017. Quarterly tax return of accounts or operations whose holders have not provided the NIF (Personal Tax ID) to the credit institutions: 195
- ▶ Annual Tax return 2017. Identification of operations with cheques of credit institutions: 199

VAT

- ▶ January 2018. Tax return of operations included in the VAT and IGIC (General Indirect Tax of the Canary Islands) register books and other operations: 340
- ▶ January 2018. Recapitulative return on intra-Community operations: 349
- ▶ January 2018. Operations assimilated to imports: 380

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

- ▶ Annual Tax return 2017: 346

INSURANCE PREMIUM TAX

- ▶ January 2018: 430

MANUFACTURING SPECIAL TAXES

- ▶ November 2017. Large companies: 553, 554, 555, 556, 557, 558
 - ▶ November 2017. Large companies: 561, 562, 563
 - ▶ January 2018: 548, 566, 581
 - ▶ January 2018: 570, 580
 - ▶ Fourth quarter 2017. Except large companies: 553, 554, 555, 556, 557, 558
 - ▶ Fourth quarter 2017. Except large companies: 561, 562, 563
- Declaration of operations by registered recipients, fiscal representatives and authorised receivers: 510

SPECIAL ELECTRICITY TAX

- ▶ January 2018. Large companies: 560

ENVIRONMENTAL TAXES

- ▶ Fourth quarter 2017. Payment in instalments: 583

▶ 28-02-2018 Until 28 of February

VAT

- ▶ January 2018. Self-assessment 303
- ▶ January 2018. Group of companies, individual form: 322
- ▶ January 2018. Group of companies, aggregated form: 353

CORPORATION TAX

Companies whose tax period coincide with the calendar year: option/waiver of option for the calculation of split payments on the part of the tax base of the period of the three, nine or eleven months of each calendar year: 036
If the tax period does not coincide with the calendar year, the option/waiver of option will be exercised in the first two months of each tax period or between the beginning of the tax period and the end of the period for making the first split payment, if this period is less than two months.

ANNUAL TAX RETURN OF ELECTRICAL ENERGY CONSUMPTION

- ▶ Year 2017: 159

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

- ▶ Year 2017: 170

ANNUAL INFORMATIVE DECLARATION OF LONG-TERM SAVINGS PLANS

- ▶ Year 2017: 280

ANNUAL TAX RETURN FOR OPERATIONS WITH THIRD PARTIES

- ▶ Year 2017: 347

▶ 20-03-2018 Until 20 March

INCOME AND CORPORATION TAX

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

- ▶ February 2018. Large companies: 111, 115, 117, 123, 124, 126, 128, 230

VAT

- ▶ February 2018. Tax return of operations included in the VAT and IGIC (General Indirect Tax of the Canary Islands) register books and other operations: 340
- ▶ February 2018. Recapitulative return on intra-Community operations: 349
- ▶ February 2018. Operations assimilated to imports: 380

INSURANCE PREMIUM TAX

- ▶ February 2018: 430

MANUFACTURING SPECIAL TAXES

- ▶ December 2017. Large companies: 553, 554, 555, 556, 557, 558
- ▶ December 2017. Large companies: 561, 562, 563
- ▶ February 2018: 548, 566, 581
- ▶ February 2018: 570, 580

Declaration of operations by registered recipients, fiscal representatives and authorised receivers: 510

SPECIAL ELECTRICITY TAX

- ▶ February 2018. Large companies: 560

▶ **02-04-2018** Until 2 April**VAT**

- ▶ February 2018. Self-assessment 303
- ▶ February 2018. Group of companies, individual form: 322
- ▶ February 2018. Group of companies, aggregated form: 353

ENVIRONMENTAL TAXES

- ▶ Year 2017. Summarised declaration of operations with fluorinated greenhouse gases: 586

ANNUAL INFORMATION RETURN ON SECURITIES, INSURANCE AND INCOME

- ▶ Year 2017: 189

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

- ▶ Year 2017: 294

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

- ▶ Year 2017: 295

HYDROCARBON TAX

- ▶ Year 2017. Annual relation of second fee product recipients: 512
- ▶ Year 2017. Annual list of kilometres covered

INFORMATIVE RETURN ON ASSETS AND RIGHTS ABROAD

- ▶ Year 2017: 720

▶ **04-04-2018** From 4 April to 2 July**INCOME AND WEALTH**

- ▶ Online filing of the Income tax returns for Income Tax 2017 and Wealth Tax 2017
 - ▶ Filing by phone of the 2017 Income Tax return
- Tax returns requiring payment made by direct debit until 27 June**

▶ **20-04-2018** Until 20 April**INCOME AND CORPORATION TAX**

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

- ▶ March 2018. Large companies: 111, 115, 117, 123, 124, 126, 128, 230
- ▶ First quarter 2018: 111, 115, 117, 123, 124, 126, 128, 136

Income tax payment by instalments

- ▶ First quarter 2018:
 - ▶ Direct evaluation: 130
 - ▶ Objective evaluation: 131

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

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

VAT

- ▶ March 2018. Informative Tax Return of operations included in the VAT and IGIC (General Indirect Tax of the Canary Islands) register books and other operations: 340
- ▶ March 2018. Recapitulative return on intra-Community operations: 349
- ▶ March 2018. Operations assimilated to imports: 380
- ▶ First quarter 2018. Self-assessment 303
- ▶ First quarter 2018. Non-periodic tax return-settlement: 309
- ▶ First quarter 2018. Recapitulative return on intra-Community operations: 349
- ▶ First quarter 2018. Telecommunications, radio broadcasting or television and electronic services in VAT. Self-assessment 368
- ▶ First quarter 2018. Operations assimilated to imports: 380
- ▶ Request for refund compensatory charge and occasional passive subjects: 308
- ▶ Refund on compensations in the special regime for agriculture, livestock and fisheries: 341

INSURANCE PREMIUM TAX

- ▶ March 2018: 430

MANUFACTURING SPECIAL TAXES

- ▶ January 2018. Large companies: 553, 554, 555, 556, 557, 558
 - ▶ January 2018. Large companies: 561, 562, 563
 - ▶ March 2018: 548, 566, 581
 - ▶ March 2018: 570, 580
 - ▶ First quarter 2018: 521, 522, 547
 - ▶ First quarter 2018. Activities V1, V2, V7, F1, F2: 553
 - ▶ First quarter 2018: 582
 - ▶ First quarter 2018. Applications for refund: 506, 507, 508, 524, 572
- Declaration of operations by registered recipients, fiscal representatives and authorised receivers: 510

SPECIAL ELECTRICITY TAX

- ▶ March 2018. Large companies: 560
- ▶ First quarter 2018. Except large companies: 560
- ▶ Year 2017. Annual self-assessment: 560

ENVIRONMENTAL TAXES

- ▶ First quarter 2018. Payment in instalments: 585
- ▶ Year 2017. annual self-assessment: 589

SPECIAL COAL TAX

- ▶ First quarter 2018: 595

▶ **30-04-2018 Until 30 April****VAT**

- ▶ March 2018. Self-assessment 303
- ▶ March 2018. Group of companies, individual form: 322
- ▶ March 2018. Group of companies, aggregated form: 353

TAX ID NUMBER (NIF)

- ▶ First quarter 2018. Accounts or operations whose holders have not provided the NIF (Personal Tax ID) to the credit institutions: 195

▶ **10-05-2018 From 10 May to 2 July****INCOME**

- ▶ Filing of the 2017 annual Income Tax return in collaborating entities, Autonomous Communities and branches of the Tax Agency: D-100
- Tax returns requiring payment made by direct debit until 27 June**

▶ **21-05-2018 Until 21 May****INCOME AND CORPORATION TAX**

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

- ▶ April 2018. Large companies: 111, 115, 117, 123, 124, 126, 128, 230

VAT

- ▶ April 2018. Informative Tax Return of operations included in the VAT and IGIC (General Indirect Tax of the Canary Islands) register books and other operations: 340
- ▶ April 2018. Recapitulative return on intra-Community operations: 349
- ▶ April 2018. Operations assimilated to imports: 380

INSURANCE PREMIUM TAX

- ▶ April 2018: 430

MANUFACTURING SPECIAL TAXES

- ▶ February 2018. Large companies: 553, 554, 555, 556, 557, 558
- ▶ February 2018. Large companies: 561, 562, 563
- ▶ April 2018: 548, 566, 581
- ▶ April 2018: 570, 580
- ▶ First quarter 2018. Except large companies: 553, 554, 555, 556, 557, 558
- ▶ First quarter 2018. Except large companies: 561, 562, 563

Declaration of operations by registered recipients, fiscal representatives and authorised receivers: 510

SPECIAL ELECTRICITY TAX

- ▶ April 2018. Large companies: 560

ENVIRONMENTAL TAXES

- ▶ First quarter 2018. Payment in instalments: 583
- ▶ First quarter 2018. Self-assessment 587

▶ **30-05-2018 Until 30 May****VAT**

- ▶ April 2018. Self-assessment 303
- ▶ April 2018. Group of companies, individual form: 322
- ▶ April 2018. Group of companies, aggregated form: 353

▶ **31-05-2018 Until 31 May****ANNUAL DECLARATION OF FINANCIAL ACCOUNTS IN THE SPHERE OF MUTUAL ASSISTANCE**

- ▶ Year 2017: 289

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

- ▶ Year 2017: 290

▶ **20-06-2018 Until 20 June**

INCOME AND CORPORATION TAX

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

- ▶ May 2018. Large companies: 111, 115, 117, 123, 124, 126, 128, 230

VAT

- ▶ May 2018. Informative Tax Return of operations included in the VAT and IGIC (General Indirect Tax of the Canary Islands) register books and other operations: 340
- ▶ May 2018. Recapitulative return on intra-Community operations: 349
- ▶ May 2018. Operations assimilated to imports: 380

INSURANCE PREMIUM TAX

- ▶ May 2018: 430

MANUFACTURING SPECIAL TAXES

- ▶ March 2018. Large companies: 553, 554, 555, 556, 557, 558
- ▶ March 2018. Large companies: 561, 562, 563
- ▶ May 2018: 548, 566, 581
- ▶ May 2018: 570, 580

Declaration of operations by registered recipients, fiscal representatives and authorised receivers: 510

SPECIAL ELECTRICITY TAX

- ▶ May 2018. Large companies: 560

ENVIRONMENTAL TAXES

- ▶ Payment in instalments 2018: 584

▶ **27-06-2018** Until 27 June**INCOME AND WEALTH**

- ▶ 2017 annual Income Tax and Wealth Tax return with tax payable by direct debit: D-100, D-714

▶ **02-07-2018** Until 2 July**INCOME AND WEALTH**

- ▶ 2017 annual Income Tax and Wealth Tax return resulting in tax refund, waiver of refund, negative amount and tax payable without direct debit of the first instalment: D-100, D-714
- ▶ Special taxation scheme for Non-Residents' Income Tax for displaced workers 2017: 151

VAT

- ▶ May 2018: Self-assessment 303
- ▶ May 2018: Group of companies, individual form: 322
- ▶ May 2018: Group of companies, aggregated form: 353

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

- ▶ Year 2017: 282

▶ **20-07-2018** Until 20 July**INCOME AND CORPORATION TAX**

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

- ▶ June 2018. Large companies: 111, 115, 117, 123, 124, 126, 128, 230
- ▶ Second quarter 2018: 111, 115, 117, 123, 124, 126, 128, 136

Income tax payment by instalments

- ▶ Second quarter 2018:
 - ▶ Direct evaluation: 130
 - ▶ Objective evaluation: 131

VAT

- ▶ June 2018. Informative Tax Return of operations included in the VAT and IGIC (General Indirect Tax of the Canary Islands) register books and other operations: 340
- ▶ June 2018. Recapitulative return on intra-Community operations: 349
- ▶ June 2018. Operations assimilated to imports: 380
- ▶ Second quarter 2018. Self-assessment 303
- ▶ Second quarter 2018. Non-periodic tax return-settlement: 309
- ▶ Second quarter 2018. Recapitulative return on intra-Community operations: 349
- ▶ Second quarter 2018. Telecommunications, radio broadcasting or television and electronic services in VAT. Self-assessment 368
- ▶ Second quarter 2018. Operations assimilated to imports: 380
- ▶ Request for refund compensatory charge and occasional passive subjects: 308
- ▶ Reimbursement of compensations in the Special Tax System of agriculture, livestock and fisheries 341

INSURANCE PREMIUM TAX

- ▶ June 2018: 430

MANUFACTURING SPECIAL TAXES

- ▶ April 2018. Large companies: 553, 554, 555, 556, 557, 558
- ▶ April 2018. Large companies: 561, 562, 563
- ▶ June 2018: 548, 566, 581
- ▶ June 2018: 570, 580
- ▶ Second quarter 2018: 521, 522, 547
- ▶ Second quarter 2018. Activities V1, V2, V7, F1, F2: 553
- ▶ Second quarter 2018: 582
- ▶ Second quarter 2018. Applications for refund: 506, 507, 508, 524, 572

Declaration of operations by registered recipients, fiscal representatives and authorised receivers: 510

SPECIAL ELECTRICITY TAX

- ▶ June 2018. Large companies: 560
- ▶ Second quarter 2018. Except large companies: 560

ENVIRONMENTAL TAXES

Second quarter 2018. Payment in instalments: 585

SPECIAL COAL TAX

Second quarter 2018: 595

▶ **25-07-2018** Until 25 July**CORPORATION TAX AND NON-RESIDENTS' INCOME TAX (PERMANENT ESTABLISHMENTS AND COMPANIES IN INCOME ALLOCATION SYSTEM INCORPORATED ABROAD WITH PRESENCE IN SPANISH TERRITORY)**

Annual Tax return 2017. Companies whose tax period does not coincide with the calendar year: 200, 206, 221
Rest of companies: in the 25 calendar days following the six months after the end of the tax period.

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

Year 2017. Companies whose tax period does not coincide with the calendar year: 282
Rest of companies: in the 25 calendar days following the six months after the end of the tax period.

▶ **30-07-2018** Until 30 July**VAT**

- ▶ June 2018: Self-assessment 303
- ▶ June 2018: Group of organisations. individual form: 322
- ▶ June 2018: Group of companies, aggregated form: 353

▶ **31-07-2018** Until 31 July**TAX ID NUMBER (NIF)**

- ▶ Second quarter 2018. Accounts or operations whose holders have not provided the NIF (Personal Tax ID) to the credit institutions: 195

TAX ON DEPOSITS IN CREDIT INSTITUTIONS

- ▶ Self-Assessed Tax Return 2017: 411
- ▶ Advanced tax payment. Self-Assessment 2018: 410

▶ **20-08-2018** Until 20 August**INCOME AND CORPORATION TAX**

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

- ▶ July 2018. Large companies: 111, 115, 117, 123, 124, 126, 128, 230

VAT

- ▶ July 2018. Tax return of operations included in the VAT and IGIC (General Indirect Tax of the Canary Islands) register books and other operations: 340
- ▶ July 2018. Operations assimilated to imports: 380

MANUFACTURING SPECIAL TAXES

- ▶ May 2018. Large companies: 553, 554, 555, 556, 557, 558
 - ▶ May 2018. Large companies: 561, 562, 563
 - ▶ July 2018: 548, 566, 581
 - ▶ July 2018: 570, 580
 - ▶ Second quarter 2018. Except large companies: 553, 554, 555, 556, 557, 558
 - ▶ Second quarter 2018. Except large companies: 561, 562, 563
- Declaration of operations by registered recipients, fiscal representatives and authorised receivers: 510

SPECIAL ELECTRICITY TAX

- ▶ July 2018. Large companies: 560

▶ **30-08-2018** Until 30 August**VAT**

- ▶ July 2018. Self-assessment 303
- ▶ July 2018. Group of companies, individual form: 322
- ▶ July 2018. Group of companies, aggregated form: 353

▶ **31-08-2018** Until 31 August

Taxpayers may submit forms 349 for VAT and 430 for Insurance Premium Tax, with a deadline of 20 September.

▶ **20-09-2018** Until 20 September**INCOME AND CORPORATION TAX**

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

- ▶ August 2018. Large companies: 111, 115, 117, 123, 124, 126, 128, 230

VAT

- ▶ August 2018. Tax return of operations included in the VAT and IGIC (General Indirect Tax of the Canary Islands) register books and other operations: 340
- ▶ July and August 2018. Recapitulative return on intra-Community operations: 349
- ▶ August 2018. Operations assimilated to imports: 380

INSURANCE PREMIUM TAX

- ▶ July and August 2018: 430

MANUFACTURING SPECIAL TAXES

- ▶ June 2018. Large companies: 553, 554, 555, 556, 557, 558
- ▶ June 2018. Large companies: 561, 562, 563
- ▶ August 2018: 548, 566, 581
- ▶ August 2018: 570, 580

Declaration of operations by registered recipients, fiscal representatives and authorised receivers: 510

SPECIAL ELECTRICITY TAX

- ▶ August 2018. Large companies: 560

ENVIRONMENTAL TAXES

Second quarter 2018. Payment in instalments: 583
Second quarter 2018. Self-assessment 587

▶ 01-10-2018 Until 1 October

VAT

- ▶ August 2018. Self-assessment 303
- ▶ August 2018. Group of companies, individual form: 322
- ▶ August 2018. Group of companies, aggregated form: 353

▶ 22-10-2018 Until 22 October

INCOME AND CORPORATION TAX

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

- ▶ September 2018. Large companies: 111, 115, 117, 123, 124, 126, 128, 230
- ▶ Third quarter 2018: 111, 115, 117, 123, 124, 126, 128, 136

Income tax payment by instalments

- ▶ Third quarter 2018:
 - ▶ Direct evaluation: 130
 - ▶ Objective evaluation: 131

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

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

VAT

- ▶ September 2018. Tax return of operations included in the VAT and IGIC (General Indirect Tax of the Canary Islands) register books and other operations: 340
- ▶ September 2018. Recapitulative return on intra-Community operations: 349
- ▶ September 2018. Operations assimilated to imports: 380
- ▶ Third quarter 2018. Self-assessment 303
- ▶ Third quarter 2018. Non-periodic tax return-settlement: 309
- ▶ Third quarter 2018. Recapitulative return on intra-Community operations: 349
- ▶ Third quarter 2018. Telecommunications, radio broadcasting or television and electronic services in VAT. Self-assessment 368
- ▶ Third quarter 2018. Operations assimilated to imports: 380
- ▶ Request for refund compensatory charge and occasional passive subjects: 308
- ▶ Refund on compensations in the special regime for agriculture, livestock and fisheries: 341

INSURANCE PREMIUM TAX

- ▶ September 2018: 430

MANUFACTURING SPECIAL TAXES

- ▶ July 2018. Large companies: 553, 554, 555, 556, 557, 558
- ▶ July 2018. Large companies: 561, 562, 563
- ▶ September 2018: 548, 566, 581
- ▶ September 2018: 570, 580
- ▶ Third quarter 2018: 521, 522, 547
- ▶ Third quarter 2018. Activities V1, V2, V7, F1, F2: 553
- ▶ Third quarter 2018: 582
- ▶ Third quarter 2018. Applications for refund: 506, 507, 508, 524, 572

Declaration of operations by registered recipients, fiscal representatives and authorised receivers: 510

SPECIAL ELECTRICITY TAX

- ▶ September 2018. Large companies: 560
- ▶ Third quarter 2018. Except large companies: 560

ENVIRONMENTAL TAXES

- ▶ Third quarter 2018. Payment in instalments: 585
- ▶ Payment in instalments 2018: 589

SPECIAL COAL TAX

- ▶ Third quarter 2018: 595

▶ 30-10-2018 Until 30 October

VAT

- ▶ September 2018. Self-assessment 303
- ▶ September 2018. Group of companies, individual form: 322
- ▶ September 2018. Group of companies, aggregated form: 353

▶ 31-10-2018 Until 31 October

TAX ID NUMBER (NIF)

- ▶ Third quarter 2018. Accounts or operations whose holders have not provided the NIF (Personal Tax ID) to the credit institutions: 195

TAX CURRENT ACCOUNT

- ▶ Application for inclusion for 2018: CCT
The waiver must be declared on the "application form for inclusion / communication of waiver of the current account system in tax matters"

▶ **05-11-2018** Until 5 November**INCOME**

- ▶ Deposit of the second instalment in the 2017 annual tax return, in the event of payment by instalment: 102

▶ **20-11-2018** Until 20 November**INCOME AND CORPORATION TAX**

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

- ▶ October 2018. Large companies: 111, 115, 117, 123, 124, 126, 128, 230

VAT

- ▶ October 2018. Tax return of operations included in the VAT and IGIC (General Indirect Tax of the Canary Islands) register books and other operations: 340
- ▶ October 2018. Recapitulative return on intra-Community operations: 349
- ▶ October 2018. Operations assimilated to imports: 380

INSURANCE PREMIUM TAX

- ▶ October 2018: 430

MANUFACTURING SPECIAL TAXES

- ▶ August 2018. Large companies: 553, 554, 555, 556, 557, 558
- ▶ August 2018. Large companies: 561, 562, 563
- ▶ October 2018: 548, 566, 581
- ▶ October 2017: 570, 580
- ▶ Third quarter 2018. Except large companies: 553, 554, 555, 556, 557, 558
- ▶ Third quarter 2018. Except large companies: 561, 562, 563

Declaration of operations by registered recipients, fiscal representatives and authorised receivers: 510

SPECIAL ELECTRICITY TAX

- ▶ October 2018. Large companies: 560

ENVIRONMENTAL TAXES

- ▶ Third quarter 2018. Payment in instalments: 583

▶ **30-11-2018** Until 30 November**VAT**

- ▶ October 2018. Self-assessment 303
- ▶ October 2018. Group of companies, individual form: 322
- ▶ October 2018. Group of companies, aggregated form: 353
- ▶ Request for registration / cancellation. Monthly refund record: 036
- ▶ Request for application of common deduction scheme for differentiated sectors for 2018: without form
- ▶ SII: Opt in or opt out of keeping record books electronically: 036
- ▶ SII. Notification re opt in or opt out of invoicing by recipients of operations or third parties: 036

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

- ▶ Year 2017: Companies whose tax period does not coincide with the calendar year: 232
Rest of companies: within the month following the ten months subsequent to the end of the tax period.

ENVIRONMENTAL TAXES

- ▶ Year 2017. Self-assessment 583
- ▶ Year 2018: Annual self-assessment for cessation of activity: 588

▶ **20-12-2018** Until 20 December**INCOME AND CORPORATION TAX**

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

- ▶ November 2018. Large companies: 111, 115, 117, 123, 124, 126, 128, 230

Split payments for non-residents' companies and permanent establishments

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

VAT

- ▶ November 2018. Tax return of operations included in the VAT and IGIC (General Indirect Tax of the Canary Islands) register books and other operations: 340
- ▶ November 2018. Recapitulative return on intra-Community operations: 349
- ▶ November 2018. Operations assimilated to imports: 380

INSURANCE PREMIUM TAX

- ▶ November 2018: 430

MANUFACTURING SPECIAL TAXES

- ▶ September 2018. Large companies: 553, 554, 555, 556, 557, 558
- ▶ September 2018. Large companies: 561, 562, 563
- ▶ November 2018: 548, 566, 581
- ▶ November 2018: 570, 580

Declaration of operations by registered recipients, fiscal representatives and authorised receivers: 510

SPECIAL ELECTRICITY TAX

- ▶ November 2018. Large companies: 560

ENVIRONMENTAL TAXES

- ▶ Payment in instalments: 584
- ▶ Year 2017. Annual informative tax return operations with taxpayers: 591

▶ 31-12-2018 Until 31 December**INCOME**

- ▶ Waiver or revocation of simplified direct estimate and objective assessment for 2019 and successive years: 036/037

VAT

- ▶ November 2018. Self-assessment 303
- ▶ November 2018. Group of companies, individual form: 322
- ▶ November 2018. Group of companies, aggregated form: 353
- ▶ Waiver or revocation of simplified schemes and agriculture, livestock and fisheries for 2019 and successive years: 036/037
- ▶ Option or revocation of determination of the gross tax base by means of the overall profit margin in the Special Regime of used goods, artworks, antiques and collectable objects for 2019 and successive years: 036
- ▶ Option to pay tax in the destination for distance sales to other countries of the European Union for 2019 and 2020: 036
- ▶ Waiving of the common deduction regime for differentiated sectors for 2019: without model
- ▶ Communication of registration in the special regime of the group of companies: 039
- ▶ Option or waiver of the advanced modality of the special regime of groups of companies: 039
- ▶ Annual communication regarding the special regime of the group of companies: 039
- ▶ Opt in to the special cash basis regime for 2019: 036/037
- ▶ Opt out of the special cash basis regime for 2019, 2020 and 2021: 036/037