

Barcelona, 14 January 2019

Dear Client,

We are pleased to provide you with the following information concerning the commencement of the compliance and filing campaign in relation to annual summaries and informative statements for FY 2018. In this respect, we provide below a short explanation of the most common forms and a brief description of the recently introduced forms 179 and 233. At the end of this letter you can also find a list of all the informative statements and the relevant filing deadlines.

In the 2018 campaign, the option of filing informative statements on machine-readable media no longer exists and therefore all statements must be filed directly using an on-line form. Therefore, erroneous entries will not be admitted.

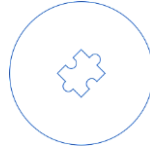
- **Form 179. QUARTERLY informative statement on the assignment of the use of dwellings for holiday purposes.**

**Novelty:** Informative statement introduced on 24 May 2018 under Order HFP/544/2018. This form must be filed by individuals and entities acting as intermediaries between the assigners and assignees of the use of dwellings for holiday purposes. Information must be included, for each property rented, on the date of the intermediary services, the date and duration of the assignment, the amount and the means of payment. Although it is introduced for the purpose of being filed quarterly, an annual statement for all of 2018 may be filed in January 2019 on an exceptional basis.

- **Form 233. Annual informative statement on expenses for kindergartens or authorised infant education centres.**

**Novelty:** Informative statement introduced on 21 December 2018 under Order HAC/1400/2018. Must be filed by kindergartens or authorised infant education centres.

The form must be completed identifying the minors registered at said centres, the mother or legal guardian, the other parent and the annual expenses paid by them that give them the right to apply the increase in the deduction for maternity. On an exceptional basis, for 2018, the filing period is from 1 January to 15 February 2019.



- **Form 180. Annual summary of withholdings and payments on account with respect to revenues derived from the leasing of urban property.**

Annual summary statement of withholdings and payments on account reported during the year, using form 115. This form must be filed by individuals or entities that are obliged to make withholdings or payments on account of personal income tax, corporate income tax or non-resident income tax, which pay income from property investments or from business activities for the leasing or sub-leasing of urban property to recipients that are regarded as taxpayers for personal income tax or corporate income tax purposes.

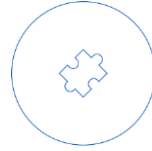
- **Form 184. Annual informative statement for entities using the income allocation system.**

Form to be completed by entities using the income allocation system, incorporated in both Spain and abroad, that carry on a business activity or whose revenue exceeds €3,000 per annum. However, companies incorporated abroad that obtain income in Spanish territory but do not carry on a business activity in that territory will not be required to file this statement. The form will include the income obtained by said companies during the year and income attributable to each shareholder.

- **Form 190. Annual summary of withholdings and payments on account with respect to earned income and business and professional activities.**

Annual summary statement of withholdings and payments on account reported during the year, using form 111. This form must include the amounts paid by the individual or entity identifying the recipients thereof.

- **Form 193. Annual summary of withholdings and payments on account of personal income tax on certain investment income. Withholdings and payments on account of CIT and non-resident income tax (permanent establishments) on certain income.**



Annual summary statement of investment income paid and the corresponding withholdings and payments on account reported during the year using form 123. Must be filed by all taxpayers that are required to withhold or make payments on account of personal income tax, CIT or non-resident income tax and that have paid said income.

- **Form 296. Annual summary statement of withholdings and payments on account on income paid to non-residents without a permanent establishment.**

This statement must be filed by individuals or legal entities that are required to make withholdings on account of non-resident income tax and that pay income to persons liable to said tax without the involvement of a permanent establishment. The form must include the amounts reported and paid in during the year on form 216, detailing the income paid and the nature thereof, and identifying the recipients of the income.

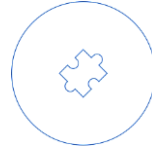
- **Form 347. Annual statement of operations with third parties.**

This statement must be filed by individuals or legal entities that carry on business activities and have carried out, during the year, operations with the same person or entity for an overall amount equal to or greater than €3,005.06, including VAT. The persons or entities with which the operations have been carried out must be identified in the form, breaking down the amount by quarter. Taxpayers that keep their VAT Registers through the Immediate Information Sharing (IIS) system are exempted from filing this statement.

**Novelty:** Commencing in 2019 the filing period has been changed with respect to 2018, and is now February each year.

- **Form 390. Annual summary of Value Added Tax**

This form must be filed by taxpayers that are required to file monthly or quarterly VAT returns. However, taxpayers that keep their VAT Registers through the Immediate Information Sharing (IIS) system, those whose activity consists only of lease operations involving urban property



and taxpayers under the simplified scheme are exempted from filing this statement. In these cases, the last page of the form pertaining to the last period of the year must be completed with additional information, paying particular attention to the correct inclusion of the amount relating to the turnover for the year. The exemption will not apply if the taxpayer is not obliged to present the last declaration of the period.

**Novelty:** Box 662 has been introduced to report amounts pending offset at the year end. A breakdown of non-habitual supplies of investment gold is also expressly included in the breakdown of the turnover.

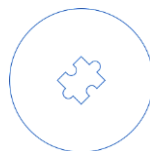
**Note:** Companies with a turnover greater than €6,010,121.24 in 2018 must apply for inclusion as a Large Company by filing form 036, provided that they did not already have that status. Likewise, any company with said status which in 2018 did not achieve a turnover higher than the above figure should apply for deregistration as a Large Company by filing form 036.

The professionals that regularly work with your company are entirely at your disposal for any clarification or additional information you may require in relation to the content of this Circular Letter.

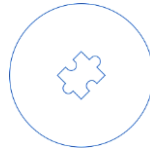
Yours sincerely,  
AUDICONSULTORES

The sole aim of this Circular Letter is to provide its recipients with a selection of general information items about novelties or issues of a labour, tax or legal nature, without this constituting professional advice of any kind or being sufficient for the making of personal or business decisions.

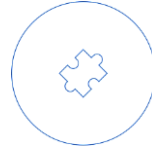
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**APPENDIX**

<b>Form</b>	<b>Informative statements and annual summaries for 2018 to be filed in 2019</b>	<b>Deadline</b>
<b>165</b>	Individual certificates issued to members or investors in newly or recently created entities.	<b>From 1 January to 31 January 2019</b>
<b>170</b>	Annual statement of transactions carried out by entrepreneurs or professionals that use the collections management scheme through credit or debit cards.	<b>From 1 to 28 February 2019</b>
<b>171</b>	Annual statement of deposits and withdrawals of funds and receipts for any document.	<b>From 1 January to 31 January 2019</b>
<b>179</b>	Quarterly informative statement on the assignment of the use of dwellings for holiday purposes. Order HFP/544/2018.	<b>Exceptional filing period from 1 to 31 January 2019</b>
<b>180</b>	Withholdings and payments on account. Income from the leasing of urban real estate. Annual summary.	<b>From 1 to 31 January 2019</b>
<b>181</b>	Loans and credit facilities, and financial operations related to real estate.	<b>From 1 to 31 January 2019</b>
<b>182</b>	Grants, donations and bequests received.	<b>From 1 to 31 January 2019</b>
<b>184</b>	Entities using the income allocation system. Annual informative statement.	<b>From 1 to 31 January 2019</b>
<b>187</b>	Shares and holdings in the capital or equity of collective investment undertakings and annual summary of withholdings and payments on account of personal income tax, CIT and non-resident income tax relating to income or capital gains obtained from transfers or redemptions of such shares or holdings. Order HAC/1417/2018.	<b>From 1 to 31 January 2019</b>
<b>188</b>	Withholdings and payments on account. Revenues or investment income derived from capitalisation operations and life insurance or disability insurance policies.	<b>From 1 to 31 January 2019</b>
<b>189</b>	Securities, insurance and rents. Annual return.	<b>From 1 March to 30 April 2019</b>
<b>190</b>	Earned income and income from business and professional activities, awards and certain capital gains and allocations of income. Annual summary. Order HAC/1417/2018.	<b>From 1 to 31 January 2019</b>
<b>192</b>	Operations with Treasury Bills. Annual return.	<b>From 1 to 31 January 2019</b>
<b>193</b>	Withholdings and payments on account of personal income tax on certain investment income. Withholdings and payments on account of CIT and non-resident income tax (permanent establishments) on certain income.	<b>From 1 to 31 January 2019</b>
<b>194</b>	Withholdings and payments on account of personal income tax, CIT and non-resident income tax (personal establishments) on investment income and income derived from the transfer, redemption, amortisation, exchange or conversion of any kind of assets representing the obtainment and utilisation of external capital.	<b>From 1 to 31 January 2019</b>
<b>196</b>	Annual summary of withholdings and payments on account of investment income and income from consideration derived from accounts in all kinds of financial institutions. Order HAC/1417/2018.	<b>From 1 to 31 January 2019</b>
<b>198</b>	Transactions with financial assets and other transferable securities. Order HAC/1417/2018.	<b>From 1 to 31 January 2019</b>
<b>199</b>	Operations involving bank cheques.	<b>From 1 January to 20 February 2019</b>
<b>231</b>	Country-by-country reporting (CBC/DAC4)	From the day following the end of the tax period to which the reported information refers, until 12 months have elapsed since the end of that tax period.
<b>232</b>	Intercompany operations and operations and situations related to countries or territories classed as tax havens	During the month following the ten-month



		period subsequent to the end of the tax period to which the reported data pertains.
<b>233</b>	Expenses for kindergartens or authorised infant education centres. Order HAC/1400/2018.	<b>Exceptional period from 1 January to 15 February 2019.</b>
<b>280</b>	Long-term savings plans.	<b>From 1 to 28 February 2019</b>
<b>282</b>	Aid received under the Canary Islands Special Economic and Tax Regime and other State aid derived from the application of EU laws.	Parties liable to personal income tax and non-resident income tax without a PE: filing period for 2018 personal income tax return.  Parties liable to CIT and non-resident income tax with a PE: filing period for 2018 corporate income tax.
<b>289</b>	Financial accounts in the mutual assistance area. Order HAC/1417/2018.	<b>From 1 January to 31 May 2019</b>
<b>290</b>	Financial accounts of certain US nationals.	<b>From 1 January to 31 May 2019</b>
<b>291</b>	Non-resident income tax. Accounts belonging to non-residents without a permanent establishment. Order HAC/1417/2018.	<b>From 1 January to 31 May 2019</b>
<b>294</b>	Itemised breakdown of customers that receive benefits distributed by Spanish Collective Investment Undertakings, and those on whose behalf the marketing entity has carried out redemptions or transfers of shares or interests.	<b>From 1 January to 1 April 2019</b>
<b>295</b>	Itemised annual list of customers holding investments in Spanish Collective Investment Undertakings, referring to 31 December of the year concerned, in the event of the cross-border marketing of shares or interests in Spanish Collective Investment Undertakings.	<b>From 1 January to 1 April 2019</b>
<b>296</b>	Non-resident income tax withholdings and payments on account (without a permanent establishment). Annual summary.	<b>From 1 to 31 January 2019</b>
<b>299</b>	Annual statement of certain income obtained by natural persons residing in other Member States of the European Union and in other countries and territories with which an exchange of information arrangement exists.	-
<b>340</b>	Operations included in the registers.	<b>From 1 to 31 January 2019</b>
<b>345</b>	Pension funds and plans, and alternative arrangements. Mutual Benefit Funds, Insured Retirement Pension Plans, Individual Systematic Savings Plans, Corporate Retirement Pension Plans and Dependency Insurance Annual declaration of participants and contributions.	<b>From 1 to 31 January 2019</b>
<b>346</b>	Subsidies and indemnities paid by Public/Private Entities to farmers and livestock breeders.	<b>From 1 January to 20 February 2019</b>
<b>347</b>	Annual statement of operations with third parties. Order HAC/1148/2018.	<b>During February</b>
<b>349</b>	Recapitulative statement of intra-Community transactions.  - If filed MONTHLY: By the 20th of the month following the relevant monthly period, except July, which may be filed during August and by the 20th of September, and the statement pertaining to December, which must be filed by 30 January.  - If filed QUARTERLY: By the 20th of the month following the relevant quarterly period, except the statement pertaining to the 4th quarter, which must be filed by 30 January.	<b>Filed ANNUALLY: From 1 to 30 January 2019.</b>
<b>390</b>	Annual summary of Value Added Tax Order HFP/187/2018 of 22 February. Order HAC/1148/2018 of 18 October.	<b>From 1 to 30 January 2019</b>
<b>611</b>	Payments in cash of the tax on documents traded by Collaborating Entities. Annual summary statement.	<b>From 1 January to 20 February 2019</b>



<b>616</b>	Payments in cash of the tax on the issuance of documents involving exchange arrangements or which are endorsable to order. Annual summary statement.	<b>From 1 January to 20 February 2019</b>
<b>720</b>	Declarations of assets and rights located abroad.	<b>From 1 January to 1 April 2019</b>