



VAT. Communications to be submitted to the STA in December 2024

Tax Alert



December 2024

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Under the VAT Regulations, certain communications must be filed in December 2024 in order to take effect on 1 January 2025.

Special VAT regime for groups of companies (“REGE”)

Taxpayers should use form 039 (communication of data in respect of the special VAT regime for groups of companies) to notify the tax authorities of the following information:

- Their election to apply or waive:
 - The REGE for VAT purposes.
 - The advanced REGE arrangement.
 - The monthly VAT refund system for all of group entities included under the REGE.
- In all cases, the list of group companies applying the REGE, stating whether (i) there have been changes with respect to the previous year, or (ii) there have been no changes with respect to the previous year.

Special cash accounting regime

Likewise, taxpayers should notify the tax authorities of their election to apply (for 2025 onwards) or waive (for 2025, 2026 and 2027) the special cash accounting regime by filing the relevant census return (form 036/037).

Other special regimes

Taxpayers may also notify the State Tax Agency of the following with respect to other special tax regimes:

- Waiver of the simplified regime or special regime for agriculture, livestock and fisheries (for 2025 onwards - at least three years), by filing a census return (form 036/037).
- Waiver or election of the option to calculate their tax base on the basis of their overall profit margin, under the special regime for used goods, works of art, antiques and collectors' items (for 2025 onwards), by filing a census return (form 036).
- Waiver or election of the option to be taxed at destination under the regime for distance selling to other European Union countries (for 2025 and 2026), by filing a census return (form 036).

“The deadline for filing these communications is 31 December 2024”

Obligation to keep electronic records (SII)

Lastly, with regard to the obligation to keep invoicing records on the Tax Agency's website using the immediate supply of information system (SII), we would remind you that taxpayers **acquiring large company status** because their turnover exceeds €6,010,120.14 in 2024 must comply with the obligation to supply their invoicing records in this way **as of 1 January 2025**.

In this connection, taxpayers will have until the end of January to notify the tax authorities of the acquisition of large company status, or until the deadline for filing the first periodic return affected by the change in status or that would have been due had such change in status not occurred, i.e. 20 February 2025, in the case of taxpayers required to file monthly returns (form 111) and 28 February 2025, in the case of taxpayers not required to file monthly returns.

Please do not hesitate to contact KPMG Abogados' Indirect Taxation team should you wish to discuss any of these matters.

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