



# VAT. Communications and formalities to be carried out in January and February 2025

Tax Alert



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# VAT. Requests, communications and formalities to be made before the Spanish Tax Authorities in January and February 2025

The legislation provides certain requests, communications and formalities, in the framework of the Value Added Tax ("VAT"), to be made before the Spanish Tax Authorities in January and February 2025.

## Until 20 January

Special VAT Grouping Regime (in Spanish, "REGE") - Incorporations in December 2024

If, after the communication of the entities forming a VAT Group in December 2024, another entity incorporated to the VAT Group in December, the parent entity must communicate this circumstance by filing a census return (Form 039) until **20 January 2025**.

## Until 30 January

Pro-rata rule: regularization of provisional deductions

In general, the amount of VAT deductible during the current year is provisionally calculated by applying the final pro-rata of the previous year.

At the end of the year (in this case 2024), the **final** pro-rata for that year is established on the basis of the transactions actually performed. Thus, in the last VAT return of the year, the provisional deductions made in previous VAT returns are regularized in line with the final pro-rata percentage.

For these purposes, the corresponding **adjustments** will be made in the VAT return corresponding to the fourth quarter / December period of 2024, to be submitted by **30 January 2025**.

Request for application of the special pro-rata rule for 2024.

The option to apply the special pro-rata rule may be exercised in the VAT return corresponding to the fourth quarter / December 2024 period, in which case the deductions made in 2024 will be **regularized**.

The option will be valid until withdrawn by the taxpayer, although its application will be valid for at least three years.

Procedure for the adjustment of deductions for capital goods

The taxpayer who are required to adjust the input VAT deducted in the acquisition or importation of capital goods must carry out the corresponding adjustment in the VAT return of the last period of the year (either the fourth quarter or December), to be filed by 30 January 2025.

## Until 31 January

Request for application of a provisional deduction percentage for 2025 different from the definitive deduction percentage for 2024

This request may generally be made **during the month of January** or, where the request is based on a significant change in circumstances that makes the final deduction percentage for 2024 inaccurate, until the end of the month following that in which such circumstances arise.

In the event that a response is not received from the authorities within a period of one month, the request shall be deemed accepted on the terms requested.

## In January and February

Notification of a change in the periodicity period to submit returns (Large Company)

It will be necessary to notify to the Spanish Tax Authorities of the acquisition or loss of the status of large company (turnover above or below €6,010,121.04) by means of a census return (Form 036), to be submitted within one month from 1 January 2025 and, in any case, before the deadline for submitting the first periodic return affected by the change or which would have had to be submitted if the change had not occurred.

It should be noted that entities that acquire the status of Large Companies will have to comply with the requirements of "**Suministro Inmediato de Información**" (SII) as of 1 January 2025, although the census return be submitted at a later date.

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On the other hand, those companies that have lost the status of large company and are therefore no longer obliged to comply with the obligations of the Immediate Supply of Information (SII), but who wish to continue to comply with them, may voluntarily opt for the application of the SII by submitting the corresponding census return (Form 036) at any time during the year, with effect from the first period that begins after this option has been exercised.

#### From January

##### Certificate for entrepreneurs or professionals who resell certain electronic equipment / devices

Entrepreneurs or professionals who resell mobile phones, video game consoles, laptops and/or digital tablets, whose sales are subject to the “reverse charge mechanism” and who have reported their reseller status by means of the relevant census return, should bear in mind that the certificate confirming their reseller status to suppliers is only valid for the calendar year in which it is requested.

Thus, those resellers who have requested such certificate in 2024 will have to apply for a new certificate on the STA website, which will be valid during 2025.

#### In February

##### Form 347: Annual declaration of transactions with third parties

The annual declaration of transactions carried out with third parties in 2024 (form 347) must be filed between **1 and 28 February 2025**.

By means of this return, any public or private individuals or legal entities, as well as the entities without legal personality referred to in article 35.4 of the General Taxation Law, who carry out business activities must declare all of the persons or entities, whatever their nature or character, with whom they have carried out transactions in which, in total, for each of these persons or entities, have exceeded the amount of 3,005 during the year 2024.

However, the persons or entities listed in Article 32 of the General Regulations for the Application of Taxes, approved by Royal Decree 1065/2007, are exempt from the obligation to submit this declaration, in particular:

- Persons who carry out business activities in Spain without having their head office, permanent establishment or tax domicile in Spain.
- Individuals and entities in attribution of income for personal income tax purposes who, when allocating their income for personal income tax purposes, carry out activities that are taxed according to the objective method for Personal Income Tax and, at the same time, are subject to VAT according to the special simplified or agricultural, livestock and fishing regimes or the special retail regime (“recargo de equivalencia”), with the exception of transactions for which they issue an invoice. There are also certain exceptions for purchases made by taxpayers under the simplified VAT scheme, which must be recorded in the Book of received invoices in accordance with Article 40.1 of the Spanish VAT Regulations.
- Taxpayers who have not carried out transactions with another individual or entity which, in total, have not exceeded the sum of 3,005.06 euros during the corresponding calendar year, or 300.51 euros during the same period (in the latter case, if they collect professional fees or rights derived from intellectual, industrial or copyright property or other rights on behalf of their partners, associates or members).
- Those who are obliged to keep the VAT Books through the Spanish Tax Authorities website via the Immediate Supply of Information (“SII”) system.

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

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