

## COMPLIANCE OBLIGATIONS

	Possible payment	Companies	Sole Traders	Private Individuals	Importers / Exporters	Developers	Not residents	Compliance Due Date
<b>Monthly obligations:</b>								
Intrastat declaration					√			12th each month
Large company tax returns	√	√						20th each month
<b>Quarterly obligations:</b>								
VAT returns	√	√	√					20th Jan/Apr/Jul/Oct
IRFP returns (income tax withheld)	√	√	√					20th Jan/Apr/Jul/Oct
Import/Export returns					√			20th Jan/Apr/Jul/Oct
<b>Annual obligations:</b>								
Summary IRPF returns		√	√					20th Jan
Summary VAT returns		√	√					30th Jan
Non resident company tax returns	√						√	30th Jan
Declaration of m2 sold						√		30th Jan
Legalisation of accounting records		√						30th Mar
Declaration of trade over €3,000		√	√					30th Mar
First corporation tax payment on account	√							20th Apr
Personal Tax Return	√		√	√				30th Jun
Corporation Tax Return	√	√						25th Jul
Annual Financial Statements		√						30th Jul
Second corporation tax payment on account	√							20th Oct
Second installment of income tax due	√			√				20th Nov
Non resident individual tax returns	√						√	30th Dec