

Indirect Tax

Country Guides





Spain

International contact

In this country fact sheet you will find general information about the VAT system in this country. For more detailed information please contact:

Baker Tilly España
Jordi Majoral Marsal
T: +34 93 317 60 61
jmajoral@bakertilly.es

General information

EU member state	Yes
Local name of VAT	I.V.A. – Impuesto sobre el Valor Añadido
Format VAT identification number	ES (A or B) 12345678 - one letter and 8 digits
Registration threshold	No threshold

VAT rate, exemptions and non-deductible VAT

General VAT rate	21%
Reduced VAT rate(s) including main categories	10%: certain food and drinks, residential renovations and alterations, certain medical instruments and medicines, certain buildings used for residential purposes, passenger transport, sporting and cultural, events/services, hotel and restaurant services 4%: basic food elements, books, newspapers, certain medicines, invalid carriages and wheelchairs, prosthetic limbs, housing subsidized by the Government including the rentals with a purchase option clause
Main categories for exemptions	Medical services, education, social and cultural activities and certain supply and lease of real estate
Main categories non-deductible VAT	Employee gifts, personal expenses non-those non-related to the business activity

Administration

Can the administration be stored abroad?	Yes
What is the minimum storage period for the administration?	Six years

Miscellaneous

Are there special rules for consignment and/or call-off stock?	Yes
Is a tax representative mandatory for a foreign company?	Only in specific situations
Can a Baker Tilly International member firm act as a tax representative?	Yes
Is VAT grouping possible?	Yes
What languages do the tax authorities accept for communication?	Spanish

Compliance obligations for local companies

	Reporting period	Filing deadline	Payment deadline	Filing format
VAT return	Month or quarter	20 th calendar day following the reporting period. Except July (20 th September) and December (30 th January).	20 th calendar days following the reporting period. Except: July (20 th September) and December (30 th January).	Electronic
EU sales list	Month, quarter or annual	Idem VAT return	N/A	Electronic
Intrastat	Month	12 th calendar day following reporting period	N/A	Electronic

Compliance obligations for foreign companies

	Reporting period	Filing deadline	Payment deadline	Filing format
VAT return	Month or quarter and annual	20 th calendar day following the reporting period. Except: December (30 January).	20 th calendar day following the reporting period. Except: December (30 January).	Electronic
EU sales list	Month, quarter or annual	Idem VAT return	N/A	Electronic
Intrastat	Month	12 th calendar day following the reporting period	N/A	Electronic

These Country Indirect Tax Guides are designed to provide a summary of the relevant taxes which apply to business and individuals, and are for information purposes only. Whilst every effort has been made to ensure accuracy, information contained in these guides may not be comprehensive and is subject to frequent change. No responsibility for loss, however arising, to any person acting or refraining from acting as a result of any material in this publication will be accepted by Baker Tilly International Limited or its independent member firms. Contact details for independent members of Baker Tilly International can be found at www.bakertillyinternational.com.

Global Office
New Bridge Street House
30-34 New Bridge Street
London EC4V 6BJ
United Kingdom

T: +44 (0)20 3882 2000

F: +44 (0)20 3725 9890

info@bakertillyinternational.com

www.bakertillyinternational.com

© 2017 Baker Tilly International Limited, all rights reserved

Arrandco Investments Limited is the registered owner of the UK trade mark for Baker Tilly and its associated logo. Baker Tilly International is a worldwide network of independent accounting and business advisory firms united by a commitment to provide exceptional client service. Baker Tilly International provides no professional services to clients but acts as a member services organisation. Baker Tilly International Limited is a company limited by guarantee and is registered in England and Wales.

