

Obligations to provide tax information

TAX INFORMATION OBLIGATION		ADMINISTRATION TO WHICH PROVIDE THE TAX INFORMATION
SUMMARIES OF WITHHOLDING TAXES AND ESTIMATED TAXES		
General Criterion		Competent administration for the exaction and levying
Entities that are depositaries or administrators of income on assets		Competent administration for verification and investigation of the entities
Entities liable to payment of the Corporate Income Tax levied by the State and by the Historical Territories	Remunerations received by company chairpersons and members of boards of directors	Competent administrations for the exaction and levying
	Withholdings on income from capital	
GENERAL TAX INFORMATION OBLIGATIONS		
Taxpayers engaged in business and professional activities		Competent administration for the verification and investigation of the taxpayer
Taxpayers not engaged in business and professional activities		Administration of the fiscal domicile of the taxpayer
Unsettled estates, joint-property entities and other entities with no legal status.		Administration of the address for tax purposes of the members or stakeholders.
CENSUS TAX INFORMATION OBLIGATIONS		To be submitted to the following administrations: <ul style="list-style-type: none"> • Administration of the fiscal domicile of the taxpayer, and • Administration where the taxpayer shall submit one of the following tax returns: <ul style="list-style-type: none"> ◦ Tax return for withholdings and payments on account ◦ Corporation Tax return ◦ Value Added Tax return ◦ Business and Professional Activities return
VALUE ADDED TAX INFORMATION OBLIGATIONS		
Recapitulative statements of intra-community supplies and acquisitions		Competent administration for the verification and investigation of the taxpayer
Obligations of the dominant entity in Entity Groupings		Administrations of the territories where the Group operates
ALLOCATION AND REVOCATION OF THE TAX IDENTIFICATION NUMBER		
Allocation	Legal entities and those without legal status	Authority with jurisdiction for the address for tax purposes
	Non-resident entities without a permanent establishment	Authority for the province in which the actions or operations are going to be carried out
Revocation	General rule	Authority with jurisdiction for the address for tax purpose, except when the inspection and investigation is the remit of another authority
	Non-resident entities without a permanent establishment	Authority that allocated it