

		VAT FORMAL OBLIGATIONS FOR MULTINATIONALS OPERATING IN SPAIN (WHEN APPOINTED VAT/IGIC TAXABLE SUBJECTS FOR THEIR SPANISH TRANSACTIONS)								
		DIRECT REGISTRATION			VAT FE			SUBSIDIARY/BRANCH/ NON-RESIDENT INCOME TAX PE		
		Turnover			Turnover			Turnover		
		< 6 million Euros	> 6 million Euros	> 8 million Euros	< 6 million Euros	> 6 million Euros	> 8 million Euros	< 6 million Euros	> 6 million Euros	> 8 million Euros
GENERAL VAT/IGIC REGIME	RETURNS	Quarterly /Monthly (if voluntary registered at the REDEME)	Monthly		Quarterly /Monthly (if voluntary registered at the REDEME)	Monthly		Quarterly /Monthly (if voluntary registered at the REDEME)	Monthly	
	REDEME (Monthly VAT Refunds Register)	Optional								
	NOTIFICATIONS (Obligation to receive notifications from Tax Authorities)	Electronically at the DEHU ("Unique Electronic Address" that is officially assigned following registration at the Census of taxable persons)								
E-REPORTING SII (Immediate Information Supply)		Optional/Mandatory (if voluntarily registered at the REDEME)	Mandatory		Optional/Mandatory (if voluntarily registered at the REDEME)	Mandatory		Optional/Mandatory (if voluntarily registered at the REDEME)	Mandatory	
INVOICING REQUIREMENTS	APPLICABLE INVOICING REGULATION	Subject to the Spanish invoicing Ordinance (Royal Decree 1619/2012, of 30 November)								
	HOMOLOGATED INVOICING SOFTWARE (VERI*FACTU Ordinance) Expected SINCE 2026	Out of scope						Mandatory unless excluded (when there is optial/mandatory SII)	Excluded (as there is mandatory SII)	
	MANDATORY E-INVOICING ("Ley Crea y Crece") Expected; By 2027 (< 8 million Euros) By 2028 (otherwise)	Out of scope			Mandatory B2B unless excluded (when the recipient in the transaction is a non-established without a VAT FE)					

DISCLAIMER: The information of this table is just for divulgative purposes and is based in the existing regulatory framework (including draft documents and media references) as at November 2024.
As a result, this table does not constitute a professional advice nor is valid for the adoption of any technical decisions by a third party.