

# VAT. Notifications to be made and formalities to be completed in January and February 2026

Tax Alert



January 2026

# VAT. Requests, notifications and formalities with the State Tax Agency in January and February 2026.

The applicable regulations provide for certain value added tax (“VAT”)-related requests, notifications and formalities to be made/observed vis-à-vis the tax authorities in January and February 2026.

## Until 20 January

Special VAT regime for groups of entities (in Spanish, “REGE”) - Additions in December 2025

The parents of VAT groups that submitted the list of entities comprising such groups earlier in December 2025 will have until **20 January 2026** to **report** the **inclusion** of any additional entities during that month, using census return form 039.

## Until 30 January

Proportional deduction: adjustment of provisional deductions

In general, the amount of VAT deductible during the current year is provisionally calculated by applying the definitive proportion established for the preceding year.

At the end of the year (in this case 2025), the **final** deductible proportion for that year is determined based on the transactions actually carried out. Thus, in the final self-assessment for the fiscal year, the provisional deductions made in previous tax returns are adjusted to reflect the final deductible proportion.

For these purposes, the necessary **adjustments** must be made in the self-assessment corresponding to the fourth quarter or period 12 of 2025, which must be submitted by **30 January 2026**.

Request for application of the special proportional deduction rule for 2025

The option to apply the special proportional deduction rule may be exercised in the self-assessment corresponding to the fourth quarter or period 12 of 2025, in which case the deductions made in 2025 will be **adjusted** accordingly.

The option to apply this rule will remain effect until it is revoked by the taxable person. However, it is subject to a minimum validity period of three years.

Procedure for the adjustment of deductions for capital goods

Taxable persons who are required to adjust the input VAT deduction applied to the acquisition or importation of capital goods must carry out the relevant adjustment in the self-assessment corresponding to the final assessment period of the year (either the fourth quarter or period 12), which must be filed by 30 January 2026.

## Until 31 January

Request for application of a provisional deduction percentage for 2026, other than that established as final for 2025

Such request may generally be submitted **during the month of January** or, where the request arises from a significant change in circumstances that renders the final deduction percentage for 2025 inappropriate,

until the end of the month following the occurrence of such circumstances.

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

## In January and February

### Notification of a change in the assessment period (large company status)

The State Tax Agency ("STA") must be notified of the acquisition or loss of large company status (i.e. turnover exceeding or falling below Euros 6,010,121.04, respectively) by submitting census return form 036. This form must be filed within one month of 1 January 2026 and, in any case, prior to the deadline for filing the first periodic return affected by the change, or that would have been filed had such change in status not occurred.

It should be noted that entities acquiring large company status are required to comply with their **Immediate Supply of VAT Information (in Spanish, "SII")** obligations as of 1 January 2026, although the formal notification may be submitted at a later date.

Meanwhile, companies that lose large company status and therefore are no longer required to comply with SII obligations but wish to continue doing so voluntarily, may opt to remain within the SII system by filing return form 036 at any time during the year. The relevant application will take effect for the first assessment period commencing after such option has been exercised.

## From January onwards

### Certificate for entrepreneurs or professionals reselling certain electronic equipment

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

Accordingly, resellers who obtained such certificate in 2025 may request a new certificate through the STA virtual office, and the new certificate will remain valid throughout 2026.

## In January

### Extraordinary waiver of and deregistration from the SII system and REDEME regime

On 24 December 2025, Royal Decree-Law 16/2025 of 23 December 2025 was published in the Official State Gazette, extending certain measures to address situations of social vulnerability and adopting other **urgent tax** and social security

**measures.** Among other provisions, this decree approved, on an extraordinary basis for 2026, the **waiver of and deregistration from the SII system and the REDEME** regime for VAT which is particularly significant following the extension of the VERIFACTU Regulations.

Therefore, on an exceptional basis, it will be possible to waive the option to voluntarily remain subject to the SII obligations, and to deregister from the REDEME regime until **31 January 2026**.

## In February

### Filing of form 347: annual statement of transactions with third parties

The annual statement of transactions with third parties for the 2025 fiscal year (form 347) must be filed between **1 February and 2 March 2026**.

By means of this return, all individuals or legal entities, whether public or private, as well as unincorporated entities referred to in article 35.4 of the General Taxation Law, who engage in business or professional activities are required to report all persons or entities with whom they have conducted transactions that, in aggregate for each such person or entity, exceeded Euros 3,005.06 in 2025, regardless of the nature or status of those persons or entities.

However, an exemption from the obligation to file this return is provided for in respect of the persons and entities listed in article 32 of the General Regulations on tax enforcement, approved by Royal Decree 1065/2007, namely:

- Those who conduct business or professional activities in Spain without having their principal place of business, a permanent establishment or their tax domicile in Spain.
- Individuals and legal entities subject to a pass-through arrangement for personal income tax purposes, in respect of activities subject to both PIT and VAT, where PIT is assessed under the objective assessment method and VAT under special regimes (the simplified regime, the regime for agriculture, farming and fishing, or the compensatory charge regime), barring transactions for which an invoice is issued. Certain exceptions also apply for purchases made by taxable persons under the simplified VAT regime, which must be recorded in the register of invoices received under article 40.1 of the VAT Regulations.
- Taxable persons whose total transactions with a given person or entity did not exceed Euros 3,005.06 during the relevant calendar year or Euros 300.51 during the same period (where, in the latter case, they collect professional fees or royalties derived from copyright or other intellectual property rights on behalf of third parties, or other amounts on behalf of their partners, associates or members).

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- Those who are required to maintain their VAT records through the STA virtual office using the Immediate Supply of Information ("SII") system.
- Similarly, it should be noted that transactions for which there is a periodic obligation to provide information to the State tax authorities and which, as a result, have been included in specific returns other than those regulated in this subsection and whose content coincides, are excluded from the obligation to be reported in the annual statement of transactions with third parties.

For example, any transactions that are reported under a periodic obligation, such as the annual statement of withholdings and payments on account of personal income tax, should not be included in the annual statement of transactions with third parties.

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

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