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## FISCAL & ACCOUNTING SERVICES



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CORPORATION TAX, BOOKKEEPING AND ACCOUNTS FOR A BUSINESS	<b>3</b>
SELF-EMPLOYED/SOLE TRADERS TAX, BOOKKEEPING AND ACCOUNTS	<b>3</b>
TAXES , BOOKKEEPING AND ACCOUNTS FOR A PROPERTY COMPANY	<b>4</b>
NON RESIDENT TAX RETURN FOR INDIVIDUALS	<b>4</b>
RESIDENT TAX DECLARATIONS FOR INDIVIDUALS	<b>4</b>
TAX FORM 030	<b>5</b>
LABOUR MATTERS	<b>5</b>
COMPANY INCORPORATION	<b>6</b>
COMPANY DISSOLUTION	<b>7</b>



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### CORPORATION TAX, BOOKKEEPING AND ACCOUNTS FOR A BUSINESS

SERVICES	PRICE	DETAILS
Bookkeeping and Tax compliance (Forms)	300€ p.a	Up to 200 transactions a year
Annual Accounts and Corporation Tax Return & Official Books	900€ p.a	Minimum fee for the preparation and filing of Official Books, Annual Accounts and Corporation Tax. Fee will be higher in the case of significant complexity or large size businesses.
	120€	Registry fees for filing annual accounts and official books.
Digital certificate and notifications service	180€	Provide online tax notifications service using client's digital certificate.
Tax Form 232	180€	Transactions with related persons or companies (Shareholders, directors, family, etc) and transactions with tax haven.
New activity registration	100€	Registration of a new business activity filing Tax Form 036.

**Notes:** VAT not included. (VAT in Spain is 21%) **Consultations are included in our fees**

### SELF-EMPLOYED/SOLE TRADERS TAX, BOOKKEEPING AND ACCOUNTS

SERVICES	PRICE	DETAILS
Bookkeeping and Tax compliance (Forms)	200€ p.a	Up to 200 transactions a year
Self-employed registration	310€	Registration of individual for Personal Income Tax [IRPF], VAT, Trading Tax [IAE] in the Tax Office.  Registration of individual for Social Security.  Consultancy time to determine the business category.
	180€	Obtain mandatory digital certificate for the company. The certificate is valid for two years and then reapplication is necessary.
Digital certificate and notifications service	180€	Provide online tax notifications service using client's digital certificate.
New activity registration	100€	Registration of a new business activity filing Tax Form 036.

**Notes:** VAT not included. (VAT in Spain is 21%) **Consultations are included in our fees**

## TAXES , BOOKKEEPING AND ACCOUNTS FOR A PROPERTY COMPANY

SERVICES	PRICE	DETAILS
Bookkeeping, Tax Compliance, Annual Accounts, Corporation Tax & Official Books (Monthly payment)	75€/ monthly	Up to 50 transactions per year
	100€/ monthly	50 to 100 transactions per year
	500€/ annual	Annual accounts plus 120€ (Mercantile Registry)

OR

Bookkeeping, Tax Compliance, Annual Accounts, Corporation Tax & Official Books (Annual payment)	1,200€ p.a.	Minimum fee for the preparation and filing of Official Books, Annual Accounts and Corporation Tax. Fee will be higher in the case of significant complexity or large size businesses.
	120€	Registry fees for filing annual accounts and official books
Digital certificate and notifications service	180€	Provide online tax notifications service using client's digital certificate.

**Notes:** VAT not included. (VAT in Spain is 21%) **Consultations are included in our fees**

## NON RESIDENT TAX RETURN FOR INDIVIDUALS

SERVICES	PRICE	DETAILS
Quarterly non-resident tax return	100€/ quarter	One person
	200€/ quarter	Two persons
Annual non-resident tax return	130€/ annual	One person
	200€/ annual	Two persons

**Notes:** VAT not included. (VAT in Spain is 21%)  
**Consultations are included in our fees**

## RESIDENT TAX DECLARATIONS FOR INDIVIDUALS

SERVICES	PRICE	DETAILS
Tax Form 720	350€	One person
	600€	Two persons
Income tax return	250€	One person
	350€	Two persons
Wealth tax return	250€	One person
	350€	Two persons

**Notes:** VAT not included. (VAT in Spain is 21%)  
**Consultations are included in our fees**

## TAX FORM 030

The tax form 030 is a tax form to enable us to receive tax notifications from the Tax Office at our office address on your behalf and to be your tax representative in Spain, which is compulsory.

- a.- Please note that the Tax Office normally sends tax notifications by post for individuals and these notifications need to be attended to urgently, if not, the Tax Office will issue a fine. As we have a special Digital Certificate to access Tax Office correspondence, we strongly recommend that we receive these notifications from the Tax Office at our office address on your behalf.
- b.- The figure of the tax representative in Spain of a non-resident entity consists of a natural or legal person who enables companies or individuals who are not established in Spanish territory to operate on your behalf.

This tax representative must be appointed before carrying out any purchase or sale transactions or any other transaction subject to Spanish tax and must be communicated to the Administration (always with the express acceptance of the named person) within a period not exceeding two months from the date of completion.

### Breach

Failure to comply with this appointment, in those cases in which it is mandatory, may result in a fine of two thousand euros.

### Responsibility of the representatives

It is important to bear in mind that legal representatives are jointly and severally liable for tax obligations in the case of non-resident businessmen who operate with a permanent establishment, as well as in the case of entities under a system of income attribution established with presence in Spanish territory.

The Administration may demand the collection of the tax obligations indistinctly from the principal debtor or jointly liable party. Finally, in the case of individuals or legal entities non-resident in our country that operate in Spanish territory without a permanent establishment, the person jointly responsible for the income giving rise to the tax obligations will be the tax payer.

**Our fees are 200€ annually for individuals, 500€ annually for Companies.**

**Notes:** VAT not included. (VAT in Spain is 21%)

## LABOUR MATTERS

Labour procedures: The preparation and management of payroll is another of our most common services, including forecasts for expenses, processing of hiring and dismissing workers, contracts and comprehensive advice to the company to know the costs involved in one or other employment arrangement, related to hiring, modification of working conditions, dismissals, submission of the monthly Social Security payments.

**Our fees are 25€ per employee.**

**Notes:** VAT not included. (VAT in Spain is 21%)



## COMPANY INCORPORATION

A brief idea regarding how to **set up a Company in Spain**.

### 1st. Registering the name of the company in the Mercantile Registry

To register the name of your company, we should apply to the Mercantile Registry for a negative certificate of company name, that is, the document that proves that the name chosen for your company does not coincide with any other existing company.

To obtain this certificate of company name, you should provide us with 3 possible names for your company (in order of preferences).

Once the certificate has been granted, the name will be reserved for the applicant for six months, although it will only be valid for three months until it is registered at the Public Notary.

### 2nd. Opening a bank account in the name of the company

Once we have obtained the mentioned certificate, we should open a bank account in the name of the company being incorporated and deposit the minimum initial capital, which is the amount of 3,000 euros and then, the bank will issue a certificate showing that this money has been deposited for the Share Capital. The funds can be sent to our escrow law firm bank account.

### 3rd. Drafting the Articles of Association

We will draft the Articles of Association, that is, the rules that will govern the company and that will be subsequently incorporated into the public deed of incorporation.

The Articles of Association must include the activity of the Company (Full details), Share Capital, Registered Address, Director(s) and Partners (Full details), etc. We can be the company director so you don't have to pay Social Security which is nearly 300 euros per month.

### 4th. Deed of incorporation

The Director must sign the Deed in presence of a Notary Public. The Director must provide the following:

- a.- Articles of Association of the Company.
- b.- Negative certificate of company name (Original).
- c.- Bank certification (Original)
- d.- N.I.E and Passports of the Director and Partners (Original)

### 5th. Submitting Tax Returns

The Company must submit Tax Form 600. It is not payable for company incorporations.

### 6th. Applying for the CIF number of the Company.

Once the deed is signed, we should go to the Tax Office to obtain the provisional Tax Identification Number (C.I.F. number) of the company and file a Tax Form 036 at the Tax Office to obtain it.

### 7th. Registering the Deed in the Mercantile Registry.

The Deeds must be registered in the Mercantile Registry.

### 8th. Obtaining the definitive C.I.F.

Once the Deed is registered in the Mercantile Registry with the Registrar's approval, we should apply for the definitive C.I.F. number at the Tax Office.

### 9th. Registration at the Tax Office

The Company must be registered at the Tax Office for VAT, Withholding Tax, Corporation Tax, etc.

### 10th. Property Company tax obligations

When the company is set up, we will have to complete the bookkeeping and submit the Official Books, Annual Accounts & Corporation Tax every quarter and every year.

**Our fees are 1,800€  
(Mercantile Registry cost & Notary cost included)**

**Notes:** VAT not included. (VAT in Spain is 21%)





## COMPANY DISSOLUTION

### 1st. How to dissolve a company

Once the basic requirements for the dissolution of the company are met: that the partners have not expressed any objection and that the debts and payments have been settled with the creditors and with the workers who are not partners, we can start with the process for the Company dissolution.

### 2nd. Resignation as director

In the meeting of partners called for the business dissolution, the director or directors of the company will resign from office; this fact will be reflected in the minutes.

### 3th. Appointment of a liquidator

When the directors stand down, one or several liquidators of the company's accounts will be appointed, who will be in charge of keeping the accounts and settlements corresponding to each member.

It is usual for the role of the liquidator to fall to the director or directors, although it is not mandatory.

### 4th. Drawing up the final set of accounts

The final set of accounts is a document that records the dissolution of the company, the name and particulars of the partners at the time of cessation of trading and the amount settled for each of them. Together with this document the deed of dissolution is drawn up.

The final set of accounts and the document stating that the company has ceased trading must be certified and signed by a Public Notary.

### 5th. Registering the Deed in the Mercantile Registry

The dissolution of the company must be registered in the Mercantile Registry. To do so, the final set of accounts will be presented, along with the Deed of Dissolution, the company accounts books and other documents that the dissolved company might have.

Copies of the documents of registration in the Mercantile Registry and the company accounts books must be conserved for a period of six years as from the moment when the Mercantile Registry is notified of the dissolution.

### 6th. Notification in the Tax Office

When the dissolution has been registered, the next step is to notify the cancellation of the company at the Tax Office. To do this, you must present a copy of the registration document along with the corresponding modifications in the tax form 036.

### 7th. Taxes

Even if the company has been dissolved, this does not exempt it from submitting the corresponding tax returns, or from paying the taxes corresponding to the tax period until it has ceased trading.

The company must submit the last Official Books, Annual Accounts & Corporation Tax.

### Our fees will depend on the complexity of the company dissolution

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**Perez Legal Group** has provided Legal & Property Services to British clients for more than 23 years throughout Spain. We provide an English-speaking, seamless and straightforward service. Covering Costa del Sol, Almeria and Costa Blanca.

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