

News Alert

Tax Department

IN NOVEMBER THE DEADLINE FOR DECLARATION OF THE TAX ON NON-PRODUCTIVE ASSETS PASSES FOR LEGAL PERSONS IN CATALONIA AND, AS A GENERAL RULE, THE DECLARATION DEADLINE FOR MODEL 232 OF STATEMENTS OF RELATED OPERATIONS

Tax on Non-Productive Assets for Legal Persons

As we indicated in the [21 May 2019 Alert](#) during November 2019, the self-settlement of the Non-Productive Assets Tax for Legal Persons (hereinafter IANPPJ) for the 2017, 2018 and 2019 fiscal years shall be presented.

After validating the tax by the Constitutional Court (STC 28/2019, of 28 February) the Decree Law 8/2019 was approved, of 14 May to apply the tax for the first time. With Order VEH/123/2019 of 20 June, the self-settlement model 540 was approved, which is presented in the telematics mode.

Broadly, this tax applies to property that as of 1 January of each year are owned by legal persons in Catalonia and that are not affected by economic activities.

For the purpose of resolving questions about the operation of the IANPPJ, the Catalonia Tax Agency (CTA) has posted on its website (atc.gencat.cat) a variety of resolutions to recent enquiries regarding the application of this tax. Among these resolutions, we emphasise that, at the discretion of CTA, legal persons who do not have their headquarters in Catalonia are not passive subjects of the IANPPJ even if they have real estate in Catalonia. It also notes that the equity societies understood such as those provided for by the Companies Tax Act are not passive tax subjects.

Linked Operations Model 232

We would also like to remind that, for all companies who close their fiscal year on 31 December, during this month of November, the submission deadline passes for Model 232 of “declarations of related operations and situations involving countries or territories that are rated as tax havens”.

As set out in Article 4 of Order HFP/816/2017, of 28 August that approved the model, the submission of the model shall be performed within the month following the 10 months following the conclusion of the tax period to which the information to be supplied is concluded.