



## Model 232 – Presentation in November (Information Statement of Related Operations)

**ESCURA** would like to remind you, through this *informative flash*, of the obligation to submit **Model 232 of the Information Declaration of Linked Operations and of operations and situations related to countries or territories classified as tax havens**.

Please note that this obligation was approved by Order HFP/816/2017 of the 28<sup>th</sup> of August published in the BOE on 30 August 2017.

The filing period for this model is the 11<sup>th</sup> month following the end of the corresponding tax period, for which the information provided pertains.

### **For the periods of the 2019 fiscal year, the filing period must be made in November 2020.**

Non-resident corporation tax and income tax taxpayers acting through a permanent establishment are required to submit model 232 when performing the following operations:

- **Transactions carried out with the same person or related entity, provided that the sum of all commercial transactions under consideration in the tax period exceeds 250,000 euros, according to the market value.**
- **Specific transactions, provided that the joint amount of each of these transactions in the tax period exceeds 100,000 euros**

In model 232, transactions of the same type which in turn use the same valuation method shall be declared, provided that the amount of all such transactions in the tax period are more than 50% of the company's turnover.

Through the following link you can consult the publication of Order HFP/816/2017, of the 28<sup>th</sup> of August:

<https://www.boe.es/boe/dias/2017/08/30/pdfs/BOE-A-2017-10042.pdf>

