



Form 232 – Submission in November (Informative return on related-party transactions)

Escura reminds you by means of this informative flash the obligation to submit **the Form 232 on Informative return on related-party transactions and on transactions and situations relating to countries or territories classified as tax havens.**

Remember that this obligation was approved by the Order HFP/816/2017, of August 28th, published in the Bulletin (BOE) on August 30th, 2017.

The deadline for its submission must be made within the month following the ten months subsequent to the end of the tax period to which the information to be supplied corresponds.

For those companies whose fiscal year coincides with the calendar year, the filing period ends on November 30, 2023 to report the transactions of fiscal year 2022.

The taxpayers of Corporation tax and non-resident income tax with permanent establishment are obliged to submit the Form when carrying out the following transactions:

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

Form 232 must declare those transactions of the same type which in turn use the same valuation method, provided that the total amount of such transactions in the tax period exceeds 50% of the entity's turnover.

Through the following link you can consult the instructions for filling in the Form: [Model 232 instructions](#)



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