



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.

As we have already informed in previous newsletter, it is a transfer of information from the Form 200 (Corporation Tax Return) to this new Form 232 (Informative Return on Related-party Transactions).

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 the periods of the year 2018, the deadline for submission must be made within the month of November 2019.

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 €**

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

The publication of Order HFP/816/2017 of August 28th can be consulted through the following link:

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

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