

# Rödl & Partner

## TAX ALERT

PRIOR COMMUNICATION OF  
TAX FORM 231 (*MODELO 231*):  
COUNTRY-BY-COUNTRY  
REPORT

[www.roedl.es](http://www.roedl.es)

To whom it may concern,

Any entity belonging to a corporate group required to file the Country-by-Country Report (hereinafter "CbC Report") (i.e. groups with a global turnover equal to or higher than €750 million) and which is a tax resident of Spain must file a prior communication to the Spanish Tax Authority (i.e. *Agencia Estatal de la Administración Tributaria*). A specific standardised form is available in the website of the Spanish Tax Authority (i.e. *Sede Electrónica*): the prior communication of the Tax Form 231 (*Modelo 231*).

This communication must include the following information:

- Type of filing (i.e. in own name or by representation), tax identification number (hereinafter, "TIN") and corporate name of the party concerned.
- Identification of the entity filing the communication (corporate name, TIN and tax period).
- Corporate name of the Ultimate Parent of the corporate group.
- Country of tax residence of the Ultimate Parent of the corporate group.
- TIN of the Ultimate Parent of the corporate group in its residence country.
- Corporate name of the reporting entity of the group.
- Country of residence of the reporting entity of the group.
- TIN of the reporting entity of the group in its country of residence.
- Conditions under which the CbC Report is filed (Ultimate Parent, required subsidiary or subrogated entity).

This communication must be filed each year before the end of the tax period. For example, for fiscal years ending on December 31<sup>st</sup> 2018, the prior communication to the Model 231 has to be submitted between January 1<sup>st</sup> and December 31<sup>st</sup> 2018.

You may contact us should you be in need of any assistance.

Our fee for assistance with the prior communication of the Tax Form 231 (*Modelo 231*) is €150 per hour and the total fees shall be calculated depending on the amount of time spent. The fee does not include VAT. In case of proven minor or gross negligence by Rödl & Partner, our responsibility is limited to the amount charged for the rendering of these services to the client.

Should you have any doubts, please do not hesitate to contact us.

Yours sincerely,

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