

Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20 M111, M115, M123, M216 (Previous Quarter) M210	21	22	23	24	25
26	27	28	29	30 M130, M303 (VAT), M390 (previous year)	31	

**M111**

Withholdings on salaries and invoices (IRPF) (Quarterly)

**M115**

Withholdings on rental payments (Quarterly)

**M123**

Withholdings on dividends, interest, and royalties) (Quarterly)

**M130**

Declaration of income and expenses for self-employed) (Quarterly)

**M390**

Annual VAT summary declaration

**M303**

VAT declaration (Monthly and quarterly))

**M216**

Withholdings on payments to non-residents (Quarterly)

**M210**

Income of non-residents. (Previous year)

Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
						1
2 M180, M190, M193, M296	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20 M349 (Previous year)	21	22
23	24	25	26	27	28	

**M180**  
Annual summary of rental payments (complements M115)

**M190**  
Annual summary of salaries and professional invoices (Annual)

**M296**  
Annual summary of withholdings on non-resident payments (Annual)

**M349**  
Intracommunity transactions.

**M193**  
Annual summary of withholdings on dividends, interest (Annual)

Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
						1
2 M347 (Previous year), M303 (Monthly), M036	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30 M303 (Monthly)	31 M720, M721					

**M720**

Assets and holdings abroad (Annual)  
Previous year.

**M303**

VAT declaration (Monthly)

**M721**

Cryptocurrency holdings abroad (Annual).  
Previous year.

**M347**

Transactions exceeding €3,005.06  
(Annual)

**M036**

Change in the calculation method  
of corporation tax payments in advance

Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20 M111, M115, M123, M130, M202, M216, M210, M303, M349	21	22	23	24	25	26
27	28	29	30 M303			

**M111**

Withholdings on salaries and invoices (IRPF) (Quarterly)

**M115**

Withholdings on rental payments (Quarterly)

**M123**

Withholdings on dividends, interest, and royalties) (Quarterly)

**M130**

Declaration of income and expenses for self-employed) (Quarterly)

**M202**

Corporate Income Tax payments on account

**M216**

Withholding on payments to non-residents

**M303**

VAT declaration (monthly or quarterly)

**M349**

Intra-community transactions (Monthly/Quarterly/Annual)

**M210**

Income of non-residents. (1<sup>st</sup> Quarter 2026)

Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
1 M303 (April)	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30 M100, M714, M303					

**M100**

Annual Personal Income Tax (IRPF) declaration  
(campaign ending)

**M303**

VAT declaration (Monthly)

**M714**

Wealth Tax declaration (campaign ending)

Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20 M111, M115, M123, M130, M216, M303, M349	21	22	23	24	25	26
27 M200	28	29	30 M718, M303	31		

**M111**

Withholdings on salaries and invoices (IRPF) (Quarterly)

**M115**

Withholdings on rental payments (Quarterly)

**M123**

Withholdings on dividends, interest, and royalties) (Quarterly)

**M130**

Declaration of income and expenses for self-employed) (Quarterly)

**M216**

Withholding on payments to non-residents

**M303**

VAT declaration (monthly or quarterly)

**M349**

Intra-community transactions (Monthly/Quarterly/Annual)

**M718**

Temporary Wealth Tax (campaign ending)

**M200**

Annual Corporate Income Tax declaration

Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31 M303						

**M303**  
VAT declaration (Monthly)

Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30 M303				

**M303**  
VAT declaration (Monthly)

Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20 M111, M115, M123, M130, M202, M216, M303, M349	21	22	23	24	25
26	27	28	29	30 M303	31	

**M111**

Withholdings on salaries and invoices (IRPF) (Quarterly)

**M115**

Withholdings on rental payments (Quarterly)

**M123**

Withholdings on dividends, interest, and royalties) (Quarterly)

**M130**

Declaration of income and expenses for self-employed) (Quarterly)

**M202**

Corporate Income Tax payments on account

**M216**

Withholding on payments to non-residents

**M303**

VAT declaration (monthly or quarterly)

**M349**

Intra-community transactions (Monthly/Quarterly/Annual)

Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
						1
2	3	4	5 M102	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30 M303						

**M102**

Second instalment payment of Income Tax Declaration.

**M303**

VAT declaration (Monthly)

Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21 M202	22	23	24	25	26	27
28	29	30	31 M303, M210 (Previous year)			

**M303**

VAT declaration (Monthly)

**M202**

Corporate Income Tax payments on account

**M210**

Deemed annual rental income of non-residents (previous year)