



ARGENTINA: Buenos Aires, Córdoba, Mendoza, Rosario, Salta, Tucumán. CHILE: Santiago de Chile, Punta Arenas, Talca. COLOMBIA: Barranquilla, Bogota D.C. GERMANY: Frankfurt, Garmisch-Partenkirchen, Gerlingen, Leipzig, Leonberg, Munich, Rottenburg, Stuttgart, Tübingen, Waldshut-Tiengen. MEXICO: Aguascalientes, Cancún, Chihuahua, Ciudad Juárez, Estado de México, Guadalajara, León, México D.F., Monterrey, Querétaro. PORTUGAL: Lisbon, Porto. SPAIN: A Coruña, Alicante, Barcelona, Bilbao, Cartagena, Las Palmas de Gran Canarias, Madrid, Málaga, Murcia, Palma de Mallorca, Seville, Valencia, Valladolid, Vigo, Zaragoza. THE NETHERLANDS: Amersfoort, Amsterdam. URUGUAY: Montevideo.

● VAT & CIT REGISTRATION REQUIREMENTS (for foreign companies)

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ANDORRA

REQUIREMENTS	VAT	CIT
Administrative		
Documents required (i.e. power of attorney, sworn translation,...)		
Identification number	Yes	Yes
Returns and deadlines	Form 001 with VAT appendix	Form 001 with VAT appendix
Other requirements	Company's Incorporation Instrument / Public Deed duly translated	Company's Incorporation Instrument / Public Deed duly translated
Other requirements	Copy of the administrator passport or ID	Copy of the administrator passport or ID
Other requirements	N/A	Public Deed with the powers granted to the administrator or to the Board of Directors.
Any other requirements	N/A	Foreign companies that develop an activity in Andorra, should verify if they have a permanent establishment in Andorra.

Tax	VAT	CIT
Return and deadlines	Form 001 with VAT appendix (1 month)	Form 001 with VAT appendix (1 month)
Compulsory taxes related (local taxation,...)	If it is set up a permanent establishment, it should submit VAT forms and charge VAT in its transactions	If it is set up a permanent establishment, it should be paid Non-Resident Income Tax for the income directly earned by the permanent establishment
Intracommunity Register	Non Applicable	N/A
Any other requirements	N/A	N/A

Legal requirements/Registration	VAT	CIT
I.e. Mercantile Register	No	No
Any other requirements	N/A	N/A

Any other compulsory requirement	VAT	CIT
I.e. Registration in electronic notification system	No, it is in progress	No, it is in progress
Registration in electronic notification system requirements	N/A	N/A
Any other requirements	It is available the submission on-line of the VAT returns	It is available the submission on-line of the CIT returns


AUSTRIA

REQUIREMENTS	VAT	CIT
Administrative Documents required (i.e.power of attorney, sworn translation,...)		
Identification number	Tax Number + VAT ID if necessary (taxable supplies and/or intra-comm. acquisitions)	Yes, tax number
Returns and deadlines	monthly/quarterly + annual return	quarterly advance payments + annual return
Other requirements	Power of attorney, duly signed	Power of attorney, duly signed
Other requirements	Passport copy of managing director(s)	Passport copy of managing director(s)
Other requirements	Current extract of commercial register	Current extract of commercial register
Other requirements	Copy of statutes/articles of association	Copy of statutes/articles of association
Any other requirements	Certificate of Registration as a Taxable Person issued by foreign tax authority, questionnaires Verf19 (tax number, if no PE), Verf26 (signature samples)	Certificate of residence issued by foreign tax authority, questionnaire Verf15c for foreign legal entities

Tax	VAT	CIT
Return and deadlines	immediately (monthly/quarterly returns)	after end of starting year, then annually
Compulsory taxes related (local taxation,...)	If permanent establishment: payroll taxes, municipal tax and possibly social security for employees	If permanent establishment: payroll taxes, municipal tax and possibly social security for employees
Intracommunity Register	Yes, in case of intracommunity transactions (INTRASTAT- declarations if threshold is exceeded)	N/A
Any other requirements	N/A	N/A

Legal requirements/Registration	VAT	CIT
I.e. Mercantile Register	No	Only if a permanent branch office is established

Any other requirements	Registration as building contractor (HFU-list) in order to avoid withholding tax for building services	N/A
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Any other compulsory requirement	VAT	CIT
I.e. Registration in electronic notification system	Yes (FinanzOnline) - by authorised representative	Yes (FinanzOnline) - by authorised representative
Registration in electronic notification system requirements	Power of attorney, duly signed	Power of attorney, duly signed
Any other requirements	N/A	N/A


ARGENTINA

Note: The only way for a foreign company registers in Argentina is to have a Permanent Establishment. If not for CIT, it will suffer a Withhold and for VAT, purchaser supports the tax and on the next month will be discounted what it was paid

REQUIREMENTS	TAX AUTHORITY
Administrative Documents required (i.e.power of attorney, sworn translation,...)	VAT - CIT
Identification number	Yes CIT
Returns and deadlines	30 days More or less
Other requeriments	420/J completed with information of the branch to be opened. This form must be given by duplicate
Other requeriments	Public Registry of Commerce Certificate of the beginning of process to register a branch. This is essential to start the process in TAX Authority
Other requeriments	Special authorization for the administrator to manage the inscription process and link his tax key with the branch's one
Other requeriments	Define the commercial address with 2 copies of bills proving the existense of that exact adress. This address should be in Argentine
Any other requeriments	F420 should be registered on the internet for the inscription of the branch and verify its approval

Tax	VAT	CIT
Registration	By internet with Key Tax	By internet with Key Tax
Compulsory taxes related (local taxation,...)	Gross income	Minimum Presumptive Income (GMP), withholding agent
Intracommunity Register	N/A	N/A
Any other requirements	N/A	N/A



Legal requirements / Registration	VAT	CIT
I.e. Mercantile Register	Yes	Yes
Requeriments form Mercantile Register	Constitutional Contract with complete and updated information of the branch and shall contain the appointment of an administrator in Argentina and its powers. Certificate of validity provided by the trade authority of the country of the foreign company. Everything must be apostilled	Constitutional Contract with complete and updated information of the branch and shall contain the appointment of an administrator in Argentina and its powers. Certificate of validity provided by the trade authority of the country of the foreign company. Everything must be apostilled
Other form Mercantile Register	professional pre qualification that certicates activity of the branch.	professional pre qualification that certicates activity of the branch.
Other form Mercantile Register	the registration fee that costs \$100 ARG in Ciudad Autonoma de Buenos Aires must be paid	the registration fee that costs \$100 ARG in Ciudad Autonoma de Buenos Aires must be paid

Any other compulsory requirement	VAT	CIT
I.e. Registration in electronic notification system	Optional	Optional
Registration in electronic notification system requirements	N/A	N/A
Tax code	N/A	N/A


BULGARIA

REQUIREMENTS	VAT	CIT
Administrative Documents required (i.e.power of attorney, sworn translation,...)		
Identification number	Yes	No
Returns and deadlines	When the company reaches turnover of BGN 50,000	No
Other requeriments	No	No
Other requeriments	No	No
Other requeriments	No	No
Any other requeriments	No	No

Tax	VAT	CIT
Return and deadlines	14th of the next month for monthly VAT payers;	Annual CIT declaration by March 31
Compulsory taxes related (local taxation,...)	No	No
Intracommunity Register	No	No
Any other requirements	No	No

Legal requirements/Registration	VAT	CIT
I.e. Mercantile Register	No	No
Any other requirements	No	No

Any other compulsory requirement	VAT	CIT
I.e. Registration in electronic notification system	No	No
Registration in electronic notification system requirements	No	No
Any other requirements	No	No


CYPRUS

REQUIREMENTS	VAT	CIT
Administrative Documents required (i.e.power of attorney, sworn translation,...)		
Identification number	Yes if foreigner administrator (CY) if Cypriot administrator (CY)	N/A
Returns and deadlines	Mandatory:101 when the company exceeds threshold of 15600 euro -30 days of the date threshold exceeds	N/A
Other requeriments	Power of attorney duly apostiled and sworn translated	Foreign companies must be registered to Registrar office as foreign companies in order to complaint to tax
Other requeriments	by option -104 if the company is outside EU	N/A
Other requeriments	N/A	N/A
Any other requeriments	Company's certificates-incorporation-directors-shareholders-registered office . translated in english	N/A

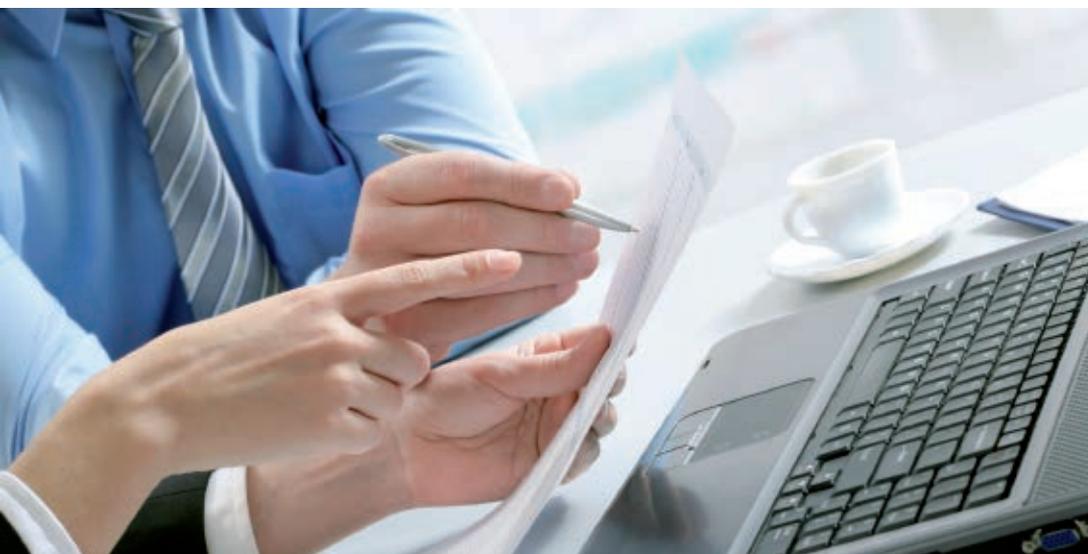
Tax	VAT	CIT
Return and deadlines	4-10th of the following month of the end quarter for quarterly VAT payers	N/A
Compulsory taxes related (local taxation,...)	No	N/A
Intracommunity Register	if there are transactions (purchases/sales) with EU partners exceeds threshold	N/A
Any other requirements	No	N/A

Legal requirements/Registration	VAT	CIT
I.e. Mercantile Register	No	N/A
Any other requirements	No	N/A

Any other compulsory requirement	VAT	CIT
I.e. Registration in electronic notification system	No	N/A
Registration in electronic notification system requirements	No	N/A
Any other requirements	No	N/A


ECUADOR

REQUIREMENTS	VAT	CIT
Administrative Documents required (i.e.power of attorney, sworn translation,...)		
Identification number	Yes, if foreigner administrator (Passport Number) if Ecuadorian administrator (Ecuadorian ID)	Yes, the Ecuadorian VAT identification number of the foreign company
Returns and deadlines	30 days to get the VAT after being registered in the Mercantile Registration Office the resolution of approving the opening of a branch (domiciliation) in Ecuador under the Superintendence of Companies.	Annual returns, in the first trimester of the fiscal year, according to the 9th digit of the VAT
Other requeriments	Resolution of approving the opening of a branch (domiciliation) in Ecuador given by the Superintendence of Companies	Get the IRS electronic system password
Other requeriments	Copy of all the pages of the ID/ Passport of the administrator, and visa in case of foreign administrators	N/A
Other requeriments	Mercantile Register Certificate of existence of the Company , Bylaws, Corporate 's Resolution of opening a branch in Ecuador and designation of a legal representative/manager in Ecuador for the foreign branch, duly translated, and legalized or apostilled, with the correspondent resolution of approving the opening of a branch (domiciliation) in Ecuador given by the Superintendence of Companies, and registered under the Mercantile Registration Office of the domicile canton.	N/A
Any other requeriments	If foreign administrator: visa 12-VI for legal representatives/work visa.	N/A



Tax	VAT	CIT
Return and deadlines	Monthly returns according to the 9th digit of the VAT	Annual returns according to the 9th digit of the VAT
Compulsory taxes related (local taxation,...)	If permanent establishment, annual Patent Economic Activities Taxation	If permanent establishment, annual Patent Economic Activities Taxation
Intracommunity Register	N/A	NA
Any other requirements	N/A	N/A

Legal requirements/Registration	VAT	CIT
I.e. Mercantile Register	No	No
Any other requirements	N/A	N/A

Any other compulsory requirement	VAT	CIT
I.e. Registration in electronic notification system	Yes	Yes
Registration in electronic notification system requirements	Affidavit form of electronic uses before the IRS, and Authorization letter signed before Public Notary by the legal representative, to allow someone else to file the electronic notification system and get the electronic password	Affidavit form of electronic uses before the IRS, and Authorization letter signed before Public Notary by the legal representative, to allow someone else to file the electronic notification system and get the electronic password
Any other requirements	Copy of all the pages of the ID/ Passport of the administrator, and visa in case of foreign administrators.	Copy of all the pages of the ID/ Passport of the administrator, and visa in case of foreign administrators.


GERMANY

REQUIREMENTS	VAT	CIT
Administrative Documents required (i.e. power of attorney, sworn translation,...)		
Identification number	YES	YES
Returns and deadlines	Until 10th of following month and additionally yearly declaration	Fixed prepayment of taxes for estimated profit, based on last year, yearly declaration
Other requirements	Mercantile Register, Certificate of existence of the company and their directors duly translated (sometimes apostilled)	Mercantile Register, Certificate of existence of the company and directors duly translated (sometimes apostilled)
Other requirements	Questionnaire for company registration	Questionnaire for company registration
Other requirements	N/A	N/A
Any other requirements	N/A	N/A

Tax	VAT	CIT
Return and deadlines	Monthly	Quarterly
Compulsory taxes related (local taxation,...)	None	Additionally trade tax "Gewerbesteuer"

Intracommunity Register	YES, if intracommunity operations	No
Any other requirements	N/A	N/A

Legal requirements/Registration	VAT	CIT
I.e. Mercantile Register	Possible as registered branch, not necessary for taxation process	N/A
Any other requirements	N/A	N/A

Any other compulsory requirement	VAT	CIT
I.e. Registration in electronic notification system	YES	YES
Registration in electronic notification system requirements	Authentication (software or card based certificate). None, if declarations are done by german tax advisors (power of attorney necessary)	N/A
Any other requirements	N/A	N/A


GREECE

REQUIREMENTS	VAT	CIT
Administrative Documents required (i.e.power of attorney, sworn translation,...)		
Identification number	Yes if foreigner administrator (GR) if Greek administrator (GR)	N/A
Returns and deadlines	within 10 days of the date threshold exceeds	N/A
Other requeriments	Power of attorney duly apostilled and translated in Greek.	Foreign companies must be registered to Registrar office as foreign companies in order to complaint to tax
Other requeriments	Copy of all the pages of the Passport of the administrator duly apostilled.	N/A
Other requeriments	Company's certificates-incorporation-directors-shareholders-registered office. translated in Greek	N/A
Any other requeriments	N/A	N/A

Tax	VAT	CIT
Return and deadlines	25 each month (for the previous month)	N/A
Compulsory taxes related (local taxation,...)	If permanent establishment possible Economic Activities Taxation (IAE)	N/A
Intracommunity Register	If intracommunity operations	N/A
Any other requirements	No	N/A

Legal requirements/Registration	VAT	CIT
I.e. Mercantile Register	No	N/A
Any other requirements	No	N/A

Any other compulsory requirement	VAT	CIT
I.e. Registration in electronic notification system	No	N/A
Registration in electronic notification system requirements	No	N/A


ITALY

REQUIREMENTS	VAT	CIT
Administrative Documents required (i.e. power of attorney, sworn translation,...)		(permanent establishment)
Requirements	Copy of all the pages of the Passport/identity card of the legal representative	Copy of all the pages of the Passport/identity card of the legal representative
Other requirements	Commercial Register Certificate of the Company duly translated and for certain foreign States also apostilled;	Commercial Register Certificate/ Statute of the Company duly translated and for certain foreign States also apostilled;
Any other requirements	Description of the activity to be carried out in Italy; Certificate of the foreign Tax Authority duly translated and for certain foreign States also apostilled; deed of the appointment of the fiscal representative if the non resident company is from outside the European Union	Deed with the resolution of the body of the foreign company and issuance of a Power of attorney (with apostille for certain States) and sworn translated ; deed in front of an Italian notary with the deposit of the above mentioned documents by the attorney.

Tax	VAT	CIT
Italian VAT number (n. di partita IVA) and fiscal code (codice fiscale)	The non resident company has to request an Italian VAT number and fiscal code and the legal representative has to apply for an Italian fiscal code (codice fiscale)	The non resident company has to request an Italian VAT number and fiscal code and the legal representative has to apply for an Italian fiscal code (codice fiscale)
Returns and deadlines	immediately: application form for the Italian VAT number/Italian fiscal code and application form for the fiscal code of the legal representative	immediately: application form for the Italian VAT number/Italian fiscal code and application form for the fiscal code of the legal representative
Compulsory taxes related (local taxation,...)	N/A	corporate income tax (IRES) and Regional tax on productive activities (IRAP)
Intracommunity Register	The inscription in the VIES database is performed by the Italian Tax Authority	The inscription in the VIES database is performed by the Italian Tax Authority
Any other requirements	N/A	Italian Legal-Mail-Address account

Legal requirements/Registration	VAT	CIT
I.e. Mercantile Register	No	YES
Any other requirements	N/A	depend on the activity the permanent establishment carries out in Italy

Any other compulsory requirement	VAT	CIT
I.e. Registration in electronic notification system	No	No
Registration in electronic notification system requirements	N/A	N/A
Any other requirements	N/A	may be requested by the Italian Authorities for specific kind of businesses/activity


MÉXICO

REQUIREMENTS	VAT	CIT
Administrative Documents required (i.e.power of attorney, sworn translation,...)		
Identification number	Yes If foreigner administrator (NIE-FM3) If Mexican administrator (ID)	Yes
Returns and deadlines	30 natural days	30 natural days
Other requeriments	Power of attorney duly apostilled and sworn translated	Power of attorney duly apostilled and sworn translated
Other requeriments	Copy of all the pages of the Passport of the administrator duly apostilled	Copy of all the pages of the Passport of the administrator duly apostilled
Other requeriments	Mercantile Register Certificate of existence of the Company duly translated and apostilled	Mercantile Register Certificate of existence of the Company duly translated and apostilled
Any other requeriments	Articles of incorporation	Articles of incorporation

Tax	VAT	CIT
Return and deadlines	Monthly, 17 days after the month.	Estimated payments Monthly, 17 days before the closing month. Annual Tax, between the three months after de closing year.
Compulsory taxes related (local taxation,...)	If permanent establishment possible Economic Activities Taxation (IAE)	Possible Economic Activities Taxation (IAE)
Intracommunity Register	N/A	N/A
Any other requirements	N/A	N/A

Legal requirements/Registration	VAT	CIT
I.e. Mercantile Register	No	No
Any other requirements	N/A	N/A

Any other compulsory requirement	VAT	CIT
I.e. Registration in electronic notification system	Yes	Yes
Registration in electronic notification system requirements	Authorization signed with advanced electronic signature issued by the Tax Authorities	Authorization signed with advanced electronic signature issued by the Tax Authorities
Any other requirements	N/A	N/A




THE NETHERLANDS

REQUIREMENTS	VAT	CIT
Administrative		
Documents required (i.e. power of attorney, sworn translation,...)		
Identification number	Yes	Yes
Returns and deadlines	Returns should be filed on a monthly or quarterly basis. The deadline is within one month after the quarter or month has expired.	Returns should be filed on an annual basis. The deadline is in principle June 1, but this can be extended.
Other requirements	Copy of the passport of the owner or in case of a legal entity a copy of the articles of incorporation in Dutch, German or English. Otherwise a translation is required.	A copy of the articles of incorporation in Dutch, German or English. Otherwise a translation is required.
Other requirements	Foreign VAT identification number	N/A
Other requirements	The company should be registered using specific forms, in which questions should be answered on the scope of the activities in the Netherlands.	The company should be registered using specific forms, in which questions should be answered on the scope of the activities in the Netherlands.
Any other requirements	N/A	N/A

Tax	VAT	CIT
Return and deadlines	See above	For CIT purposes only tax returns should be filed if a permanent establishment is recognized in the Netherlands. See above for the deadlines.
Compulsory taxes related (local taxation,...)	N/A	N/A
Intracommunity Register	Only in case of intercommunity supplies	N/A
Any other requirements	N/A	N/A

Legal requirements/Registration	VAT	CIT
I.e. Mercantile Register	No	No
Any other requirements	N/A	N/A

Any other compulsory requirement	VAT	CIT
I.e. Registration in electronic notification system	No	No
Registration in electronic notification system requirements	N/A	N/A
Any other requirements	N/A	N/A


PORTUGAL

REQUIREMENTS	VAT	CIT
Administrative		
Documents required (i.e.power of attorney, sworn translation,...)		
Request at RNPC for the Identification Tax Number - NIF- (for a non resident)	YES	YES
Presentation of a specific document at RNPC to activate NIF	YES	YES
Other requeriments	Power of attorney duly apostilled and sworn translated	Power of attorney duly apostilled and sworn translated
Other requeriments for non community administrators	Copy of all the pages of the Passport of the administrator duly apostilled and copy of Non Resident NIF	Copy of all the pages of the Passport of the administrator duly apostilled and copy of Non Resident NIF
Other requeriments for community administrators	Copy of NIF	Copy of NIF
Any other requeriments (if it has a permanent establishment)	Mercantile Register Certificate of existence of the Company duly translated and apostilled	Mercantile Register Certificate of existence of the Company duly translated and apostilled

Tax	VAT	CIT
Presentation of a Initial Activity Return	YES (immediately)	YES (immediately)
Periodical tax returns (monthly or quarterly for VAT) and annually for CIT	YES if it has activities	YES
Intracommunity Register	YES if it has intracommunity operations	N/A
Any other requirements - Invoices, accountancy, file, and conservation of documents, in accordance with local rules	YES	YES

Legal requirements/Registration	VAT	CIT
I.e. Mercantile Register	NO	NO
Any other requirements	N/A	N/A

Any other compulsory requirement	VAT	CIT
Registration in electronic notification system	YES	YES
Registration in electronic notification system requirements and request of a pass to access to the TaxAuthority system	Authorization signed before Public Notary, duly apostilled and sworn translated	Authorization signed before Public Notary, duly apostilled and sworn translated

REQUIREMENTS	VAT	CIT
Administrative Documents required (i.e. power of attorney, sworn translation,...)		
Identification number	Yes if foreigner administrator (RO) if Romanian administrator (RO)	No
Returns and deadlines	Mandatory: 010 when the company reaches 65,000 euro as annual turnover - 10 days of the next month; By option: 010, 088 and additional documents.	010 when reaches 65,000 euro as turnover - 30 days of the next month; 010 when proportion of revenue from consulting and management in total income is over 20% - 30 days of the next month.
Other requirements	By option: affidavit of administrator that the company conducts business activity at headquarters and/or working point.	trial balance when the company reaches 65,000 euro as turnover; trial balance and affidavit of administrator when proportion of revenue from consulting and management in total income is over 20%.
Other requirements	By option: affidavit of administrator and associates that they did not committed crimes/offenses.	No
Other requirements	Mandatory and by option: trial balance.	No
Any other requirements	By option: copy of registration certificate; asserting certificate; copies of administrators IDs; copy of rent/property of the headquarters and/or working points.	No

Tax	VAT	CIT
Return and deadlines	300 - 25th of the next month for monthly VAT payers; 300 - 25th of the next month of the end quarter for quarterly VAT payers.	100 - 25th of the next month of the end quarter for quarterly VAT payers; Exception: for the 4th quarter of the year (October - December) there will not be any tax declaration deposited, the regularisation will be done through declaration 101 (annual CIT) having deadline 25th of March, next year.
Compulsory taxes related (local taxation,...)	No	No
Intracommunity Register	390 - 25th of the next month if there are transactions (purchases/sales) with EU partners.	No
Any other requirements	No	No

Legal requirements/Registration	VAT	CIT
I.e. Mercantile Register	No	No
Any other requirements	No	No

Any other compulsory requirement	VAT	CIT
I.e. Registration in electronic notification system	No	No
Registration in electronic notification system requirements	No	No
Any other requirements	No	No




SERBIA

REQUIREMENTS	VAT	CIT
Administrative Documents required (i.e. power of attorney, sworn translation,...)		
Identification number	Yes	No
Returns and deadlines	Quarterly (for taxable persons with turnover of less than MRSD 50 in last 12 months) or monthly returns (for taxable persons with a turnover above MRSD 50 in the previous 12 months). Submission until 15 day after expiration of the tax period (quarter or month)	Annual return within 180 days from the expiration of the year for which the return is submitted
Other requirements	N/A	N/A
Other requirements	N/A	N/A
Other requirements	N/A	N/A
Any other requirements	N/A	N/A

Tax	VAT	CIT
Return and deadlines	15 days from the expiration of the tax period	180 days from the expiration of the tax period
Compulsory taxes related (local taxation,...)	N/A	N/A
Intracommunity Register	N/A	N/A
Any other requirements	N/A	N/A
	N/A	N/A
Legal requirements / Registration	VAT	CIT
I.e. Mercantile Register	No	No
Any other requirements	Appointment of a VAT representative in Serbia	No

Any other compulsory requirement	VAT	CIT
I.e. Registration in electronic notification system	No	No
Registration in electronic notification system requirements	No	No
Any other requirements	No	No



REQUIREMENTS	VAT	CIT
Administrative Documents required (i.e.power of attorney, sworn translation,...)		
Identification number	VAT Reference Number is same as Company Registration Number both for Local & Foreign companies	Income Tax Reference Number is same as Company Registration Number both for Local & Foreign companies
Returns and deadlines	Monthly or Quarterly or Half yearly. However Half yearly VAT returns will be subject to approval of Inland Revenue Authority of Singapore (IRAS) applicable both to Local & Foreign companies	Annually applicable both to Local & Foreign companies
Other requeriments	To be registered voluntarily or compulsorily. If the Turnover increased more than one million need to be registered compulsorily. This is applicable both to Local & Foreign companies	All Local & Foreign companies registered in Singapore need to file the annual income tax returns to IRAS.
Other requeriments	NIL	NIL
Other requeriments	NIL	NIL
Any other requeriments	NIL	NIL

Tax	VAT	CIT
Return and deadlines	Monthly or Quarterly or Half yearly. However Half yearly VAT returns will be subject to approval of Inland Revenue Authority of Singapore (IRAS) applicable both to Local & Foreign companies	Annually applicable both to Local & Foreign companies
Compulsory taxes related (local taxation,...)	Compulsory subject to conditions as prescribed by IRAS	YES
Intracommunity Register	N/A	N/A
Any other requirements	NIL	NIL

Legal requirements/Registration	VAT	CIT
I.e. Mercantile Register	No	No
Any other requirements	N/A	N/A
	N/A	N/A
Any other compulsory requirement	VAT	CIT
I.e. Registration in electronic notification system	Yes	Yes
Registration in electronic notification system requirements	Preferably need to be registered VIA Online electronically.	Tax filing preferably need to be filed via online tax portal.
Any other requirements	NIL	NIL


SPAIN

REQUIREMENTS	VAT	CIT
Administrative		
Documents required (i.e.power of attorney, sworn translation,...)		
Identification number	Yes if foreigner administrator (NIE) if Spanish administrator (ID)	Yes
Returns and deadlines	030 (activation NIE)	030 (activation NIE)
Other requeriments	Power of attorney duly apostilled and sworn translated	Power of attorney duly apostilled and sworn translated
Other requeriments	Copy of all the pages of the Passport of the administrator duly apostilled	Copy of all the pages of the Passport of the administrator duly apostilled
Other requeriments	Mercantile Register Certificate of existence of the Company duly translated and apostilled	Mercantile Register Certificate of existence of the Company duly translated and apostilled
Any other requeriments		

Tax	VAT	CIT
Return and deadlines	036 (immediately)	036 (immediately)
Compulsory taxes related (local taxation,...)	If permanent establishment possible Economic Activities Taxation (IAE)	Possible Economic Activities Taxation (IAE)
Intracommunity Register	If intracommunity operations	N/A
Any other requirements	N/A	N/A

Legal requirements/Registration	VAT	CIT
I.e. Mercantile Register	No	No
Any other requirements	N/A	N/A

Any other compulsory requirement	VAT	CIT
I.e. Registration in electronic notification system	Yes	Yes
Registration in electronic notification system requirements	Authorization signed before Public Notary, duly apostilled and sworn translated	Authorization signed before Public Notary, duly apostilled and sworn translated
Any other requirements	N/A	N/A



REQUIREMENTS	VAT	CIT
Administrative Documents required (i.e. power of attorney, sworn translation,...)		
Identification number	Yes if foreigner administrator (NIE) if Spanish administrator (ID)	Yes
Returns and deadlines	352 and 353 forms	352 and 353 forms
Other requirements	Power of attorney duly apostilled and sworn translated	Power of attorney duly apostilled and sworn translated
Other requirements	Copies of the administrator's passport	Copies of the administrator's passport
Other requirements	Mercantile Register Certificate of existence of the Company duly translated and apostilled	Mercantile Register Certificate of existence of the Company duly translated and apostilled
Any other requirements	Name of the company's representatives	Name of the company's representatives

Tax	VAT	CIT
Return and deadlines	351 (immediately)	351 (immediately)
Compulsory taxes related (local taxation,...)	In case of economic activities are developed in our country	If permanent establishment possible Economic Activities Taxation (IRAE)
Intracommunity Register	N/A	N/A
Any other requirements	N/A	N/A

Legal requirements/Registration	VAT	CIT
I.e. Mercantile Register	No	No
Any other requirements	No	No

Any other compulsory requirement	VAT	CIT
I.e. Registration in electronic notification system	No	No
Registration in electronic notification system requirements	N/A	N/A
Any other requirements	N/A	N/A

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