AD CONCORDIAM
ACERCAMOS EL CONCIERTO ECONÓMICO

# Complementary tax

<table>
<tr><th colspan="5">LAW AND AUDITING</th></tr>
<tr><th>TAXPAYERS</th><th>TAXPAYER SUBSTITUTE</th><th colspan="2">TERRITORY</th><th>LAW AND AUDITING</th></tr>
<tr><td rowspan="2">Belonging to a large multinational or national group that has in Spanish territory a tax group subject to the provincial tax consolidation regime and another subject to the common territory tax consolidation regime</td><td rowspan="2">Regulations applicable to the taxpayer's substitute in the I. Sociedades or, where appropriate, to the IRNR, in the last tax period that ends or would have ended on the date of accrual of the Complementary Tax</td><td colspan="2">Foral</td><td>Foral</td></tr>
<tr><td colspan="2">Common</td><td>Common</td></tr>
<tr><td rowspan="4">Belonging to a large multinational or national group that does not have two tax groups in Spanish territory subject to the regional and common tax consolidation regime</td><td rowspan="4">Tax domicile of the taxpayer's substitute</td><td rowspan="2">Foral</td><td>< 75% of the volume of transactions in common territory</td><td>Foral</td></tr>
<tr><td>≥ 75% of the volume of transactions in common territory</td><td>Common</td></tr>
<tr><td rowspan="2">Common</td><td>< 75% of the volume of transactions in foral territory</td><td>Common</td></tr>
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<tr><td>NORMATIVE CAPACITY</td><td colspan="4">The same regulations established by the state will be applied to the definition of the taxpayer, the substitute taxpayer and the rules of attribution to each constituent entity of the complementary, national, primary and secondary taxes..</td></tr>
<tr><td>LEVIES</td><td colspan="4">Tax domicile or volume of operations of each taxpayer corresponding to the last tax period of the Corporate Income Tax or, as the case may be, of the Non-Resident Income Tax, which ends or would have ended on the date of accrual of the Complementary Tax.<br>Volume of transactions of the tax group, in the event that in said tax period the taxpayer had filed taxes under the tax consolidation regime</td></tr>
<tr><td>INFORMATIVE STATEMENTS AND FORMAL OBLIGATIONS</td><td colspan="4">In the administration to which the CIT or Non-resident income tax inspection competence of the constituent entity or, where appropriate, of the entity designated by the multinational or large national group corresponds.</td></tr>
<tr><td>COLLABORATION AND COORDINATION BETWEEN ADMINISTRATIONS.</td><td colspan="4">The debt to be paid resulting from the inspection of the Complementary Tax will be collected by the Administration with inspection competence, without prejudice to the appropriate compensations between the administrations with tax collection competence.<br><br>Collaboration of the inspecting bodies of the Administration with the power to inspect Corporate Income Tax or Non-Residents' Income Tax with the Administration with the power to check the Complementary Tax, at the request of the latter. The result of the collaboration is expressed in a non-binding report.<br><br>The verification of the volume of operations will be carried out by the competent Administration for the verification of the Corporate Income Tax or Non-Resident Income Tax.<br><br>The proportions for the attribution to each constituent entity of the Complementary Tax will be fixed in the verifications by the Administration with inspection competence in the Complementary Tax.</td></tr>
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