



Corporate Advisors

Comprehensive, high-quality advice, responsive, flexible and tailored to your every need.

Accounting Advisors

Accounting advice in Spain, production of financial statements, preparation of accounting records

Tax Advisors

Tax returns, withholding tax returns, due diligence, incorporation and liquidation of companies

HR Advisors

Company and employee management, corporate insurance, staff administration and monitoring of vacation days

Legal Advisors

Corporate law, commercial contracting, procedural law, data protection and labour law



International Team

Arintass Corporate Advisors team is made up of highly qualified lawyers and economists. Our advisors have a large experience providing comprehensive advice to domestic and foreign clients in English, German, French and Spanish. We speak your language.

International Focus

Arintass Corporate Advisors and the established international desks provide tax, labour, accounting and legal services for more than ten years to foreign companies with interests in Spain.

English Desk



German Desk



French Desk



Mission, vision, values



Mission

Under the seal of **Arintass** we have established four main areas of business in which to provide our clients with a comprehensive and effective management model and guarantee the success of their investments in Spain.

We are supported by the 10 years of experience we have acquired in Spain. More than 200 clients endorse us.



Vision

We want to be your advisors in Spain and actively contribute to the success of your business. Tell us your needs and we will come up with a customised solution.

We want to grow with you.



Values

Confidence & respect: open and clear communication to establish long-term relationships.

Team: professional and competitive, motivated and passionate, committed to its clients.

Efficiency: always at the forefront of the most innovative solutions.

International Coverage

Arintass belongs to AGN International, a network of world class advisors, consultants and auditors. This enables us to support you in every aspect of your business at an international level and always guarantee the highest quality.



Accounting Advisors

Keeping your accounts up to date allows you to monitor your cash position, reduce your tax liability and check the financial situation of your company at all times. It enables you to make the most appropriate decisions and take the best course of action in the interest of the company.

In Spain, Article 24 of the Code of Commerce establishes the obligation of keeping accounts for all natural and legal persons who undertake commercial activities:

All businesses must keep orderly accounts of their business activities which allow all their operations to be monitored chronologically, as well as periodically prepare balance sheets and inventories. Notwithstanding the terms set forth in the law or any other regulations, inventories and annual financial statements as well as daily reports must be kept.

Our accounting advisors offer you:

- Accounting advice
- Codification of operations according to their commercial nature
- Analytical accounting
- Advice on and adaptation of the accounting methods of non-resident clients to ensure compliance with Spanish regulations
- Advice on the production of mandatory accounting records
- Regular accounting (particular or client's ERP system)
- Review of accounts (frequency determined by the client)
- Regular accounting summary in the format and according to the needs and company policy of the client
- Updating of accounts in default
- Production, authentication and submission of financial statements and accounting records
- Preparation of mandatory accounting records of companies with any accounting system other than the general accounting system (PGC).

Tax Advisors

The services of our tax advisors in Spain for companies are *made to measure*, adapting to the needs of the client, and can be provided online or in person.

If you cannot find the service you need, contact us and a specialist will assist you. The services listed on this page are those most frequently requested by our clients.

Answer of notification and procedural advice

- Assistance during tax audits
- Response to requirements issued by the Tax Authorities
- Monitoring of deadlines, postponements of terms
- Evaluation of fiscal risks
- Preparation of answers and presentation of documents
- Lodging of challenges and protests
- Follow-up of the procedure.

Assistance with inspections

- Representation before official agencies
- Preparation of required documentation
- Preparation of responses
- Appeals and Complaints
- Representation before the Central Economic Court and the Provincial Economic Courts.

Fiscal studies

- Tax reports
- Evaluation of fiscal contingencies
- Definition of fiscal policy and planning of operations
- Operations with non-resident entities
- Evaluation of permanent establishments.

Fiscal advice

- Tax advice for national and international companies
- Analysis of special operations
- Lodging binding consultations
- Recovery of intra-community VAT
- Service of recovery of VAT on open invoices and in insolvency situations
- Liquidation of companies.

Due Diligence – Fiscal audits

- Auditing filed tax records
- Business project reports
- Analysis of fiscal-tax structure
- Tax audit and review for sales transactions
- Tax reports related to the sale of companies
- Tax risk assessment
- Advice on international multilateral tax treaties.

HR Advisors

Company and employee management

- Opening national insurance contribution account for new companies, and obtaining secondary accounts
- Providing advice on and management of the recruitment of employees
- Managing employee registrations, leave and changes (RED system)
- Calculating employee payslips and settlements
- Producing labour cost reports
- Preparing lists of payslips and managing remittances
- Digital processing of medical certificates, extension of leave and end of leave due to Temporary Incapacity
- Processing of Workplace Accident Reports (DELTA system)
- Production of the company certificate for the application for benefits due to a temporary incapacity, maternity leave, paternity leave, etc.
- Processing work permits (Act 14/2013):
 - Highly qualified professionals
 - Researchers
 - Intra-corporate transfers (relocation of employees within a single business or group of businesses).

Taxes and Social Security

- Production and calculation of regular tax returns and annual personal income tax (IRPF) summary
- Monthly monitoring of the IRPF calculation
- Certificate of withholdings
- Management and monthly monitoring of Social Security (SILTRA).

Other services

- Monitoring and issuing of any electronic Social Security communications to clients
- Storing (physical and virtual) and monitoring any company documentation
- Coordinating employees through various company activity coordination platforms (UCAGECI, Coordinaware, Dokify)
- Staff administration (mediation, monitoring holidays, absenteeism etc.):
 - Managing and monitoring trust accounts.

Legal Advisors

The advice offered by the **Arintass** team of legal advisors includes, but is not limited to, the following areas:

Corporate Law

- Incorporation of companies
- Liquidation and discontinuation of companies or transfer of business lines
- Obligations and responsibility of directors, shareholders and executives
- Keeping the company books
- Registering with and completing the formalities of the Business Registry.

Commercial Agreements

- Acquisition and sale of companies, business lines and assets
- Representation and commercial distribution contracts: agency contracts, concessions and franchises
- General B2B contract conditions.

Labour Law

- Advice on the signing of employment contracts: ensuring contracts are in line with the needs, functioning and structure of the company
- Advice in the event of changes or amendments
- Discontinuation and termination of contracts: solutions and agreements.

Senior and executive positions

- Senior management employment contracts
- Golden parachute and non-compete clauses
- Coexistence of employment and commercial relationships and provisions established in the articles of incorporation concerning dual employment.

Collective bargaining

- Negotiating collective bargaining agreements and covenants
- Restructuring and reorganizing; pre-retirement, income and redeployment systems in the event of mass redundancy
- Liaising with the representatives of employees and unions.

Work procedures

- Claims before the appropriate courts
- Dismissals.

Administrative Procedures

There are a series of administrative procedures that every resident and non-resident company with some form of activity in Spain is required to complete. Our team of administrative procedures in Spain will give you the corresponding solution.

The fulfilment of these obligations requires knowledge of the appropriate regulations, on the one hand, and awareness of the relevant bodies and institutions, on the other.

Among the administrative procedures in Spain we provide:

- Obtaining the Foreign national's Tax Identification Number (N.I.E.)
- Registration as Sole Director with the Spanish Tax Authorities
- Obtaining the temporary and permanent Tax Identification Number (N.I.F.) of the company
- Settlement of the Tax on Property Conveyances and Documented Legal Acts at the corresponding settlement office
- Declarations to the National Statistics Institute (INE)
- Declarations to the Bank of Spain
- Document filing service
- Face-to-face procedures at the Town Hall (Trade income tax/IAE, Property Tax/IBI)
- Any other regulation or process before Spanish bodies arising under any new laws or regulations.

Transfer pricing

Amid the growing globalization of the business society and the transactions between related companies, it is vital to know whether your company is complying with the regulations established by the OECD regarding transfer pricing in Spain.

The services offered by our Department of Transfer Pricing in Spain are as follows:

- Risk analysis relating to transfer pricing in Spain: review of the company's current situation regarding transfer pricing, localization of possible tax contingencies and improvement recommendations
- Establishment and implementation of transfer pricing policies: assistance in defining the conditions to apply in related transactions, as well as support in the implementation of them within the organization in order to set out the company's transfer pricing strategy
- Advice in meeting the documentation-related tax obligations:
 - Comparability studies: application of the methods provided under Spanish legislation. Use of the established databases in the practice
 - Country-by-country report: advice and assistance in preparing Form 231 regarding country-by-country information
- Assistance in inspection procedures: collaboration and advice in the event of Tax Authority-related requirements
- Review of contracts and agreements: review of intercompany contracts and agreements from the perspective of current legislation on transfer pricing in Spain.

Fiscal compliance

The performance or development of any commercial activity in Spain must fulfil a number of regulations and requirements (fiscal compliance in Spain). The nature and frequency of such regulations depend to a large extent on the kind of company, its activity and its turnover. Our tax advisors in Spain will give you the corresponding solution.

The services provided by our tax advisors – experts on fiscal compliance in Spain include, but are not limited to, the following:

- Resolution of tax queries arising in the course of the normal activity of the company
- Submission of regular taxes according to the activity and turnover of the company:
 - Corporation tax
 - Value added tax
 - Tax on Property Conveyances and Documented Legal Acts
 - Intrastat declarations
 - Filing the country by country report
 - Withholding tax returns
 - Settlement of taxes levied on the purchase and sale of property
- Special scheme for second-hand goods (REBU)
- Liquidation of companies
- Recovery of intra-community VAT
- Trust services
- Tax deferment formalities
- Registrations and de-registrations relating to the Tax Register and the Tax on Economic Activities
- Obtaining and monitoring the Electronic Mailbox to be used by the Revenue Office to communicate with the taxpayers.

Comprehensive Electronic Communications Service and Content Assessment

As a result of the latest requirements concerning electronic communications with Public Administrations stemming from the Royal Decree-Law 11/2018 of 31 August, **Arintass** is expanding its Electronic Communications Department, offering a comprehensive service, not just for communications sent from the mailbox of the Tax Agency and Social Security, but for all communications sent through the *Citizens' Portal*. Additionally, **Arintass** will assess the content of said notifications, as it had previously been doing to date.

Here at **Arintass**, we have named our new Department *Comprehensive Electronic Communications Service and Content Assessment* (known by its Spanish initials, SICEVACON).

We are aware that our clients are not only concerned about receiving electronic notifications from the Public Administrations, but also about ensuring that an effective, professional, multidisciplinary group assesses the scope and effects of such notifications in order to prevent any sort of fines or penalties. To this end, **Arintass** has a team of highly-qualified accountants, Social Security experts, labour lawyers, tax advisors and lawyers with expertise in other fields who, without further delay, receive and assess the content of any notifications received.

The services to be provided by our SICEVACON department are as follows:

- Downloading of electronic notifications
- Analysis and assessment of their content
- Informing the client of their content along with a risk assessment and, where applicable, of what steps they should follow and in what timeframes.

Nevertheless, **Arintass** will continue to provide its usual services monitoring the notifications sent from the Tax Agency and Social Security mailbox in Spain.

Contact us



+34 91 577 15 32

Call us from 9 a.m. to 6 p.m.



info@arintass.es

Send us your query by e-mail and we will answer within 48 hours.



Poeta Joan Maragall, 3, 1^oC 28020 Madrid

Make an appointment: Our office is open Monday to Friday from 9 a.m. to 6 p.m.