GARRIGUES
Newsletter

Tax

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Much attention is being given to the judgment by the Court of Justice of the European Union (CJEU) on the so-called "health cent" (case C-82/12, Transportes Jordi Besora, S.L.). In that judgment, the CJEU held that the Spanish law establishing the tax on the retail sales of certain oil and gas products infringes Directive 92/12, on the general arrangements for products subject to excise duty and on the holding, movement and monitoring of such products.

The practical effects of that judgment and the procedure and limits regarding the refund of the taxes collected incorrectly are being widely debated. In this connection, the Cataluña High Court, in its judgment of March 28, 2014, recognized:

1. The appellant's right to a refund of the incorrect tax payments, plus the applicable late-payment interest.

2. The existence of two procedures for obtaining repayment of the amounts incorrectly paid: (i) application for a refund of incorrect payments (which seems to be the only option for refunds relating to open tax periods) and (ii) claim for economic liability (on which no further opinion was given, since it did not come into play in the case analyzed in that judgment).

On the proceeding for determining allowable refunds, the Court found that this must be done in the enforcement of a judgment, a proceeding in which issues relating to the "double refund risk" and the "correct proof of the amounts claimed" must be examined.

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I. Judgments

1. *Corporate income tax.- If a US investment fund operates under legislation equivalent to that of the EU, it should be given the same treatment as the funds of that Member State (Court of Justice of the European Union. Judgment of April 20, 2014, in case C-190/12)*

The CJEU analyzed the compatibility with EU law (specifically, with the free movement of capital) of a Polish law establishing total exemption from corporate income tax only for Polish resident investment funds, and denying it for funds resident in the US.

The Advocate General had taken a novel approach in his opinion by justifying the restriction on the free movement of capital on the absence of information exchange mechanisms not between the tax authorities but between the regulatory authorities. According to the Advocate General, those mechanisms *do* exist in the context of Directive 85/611/EEC (also known as the UCIT Directive), enabling the Member States to monitor the accuracy of information on the nature and activity of the funds of other Member States, but they do not exist in the conventional instruments such as the Poland-US tax treaty (despite containing a tax information exchange clause).

The CJEU disagreed with the Advocate General and confirmed its earlier case law on the subject. The following points of the judgment are worth noting:

(i) The CJEU refers to its settled case law regarding the fact that the legal provisions of the Member States must permit the taxpayer to prove the facts; it is not possible to simply deny the application of a tax regime.

(ii) The CJEU states that, given that the UCIT Directive does not apply to funds resident outside the EU, requiring them to be subject to identical regulations to those of resident investment funds would render the free movement of capital ineffective.

(iii) Moreover, there is a tax information exchange mechanism because, besides the tax treaty between the two countries, the convention on mutual administrative assistance in tax matters, drawn up by the OECD and the European Council, also applies.

If, by means of those conventional instruments, the Polish authorities can verify the information provided by the US investment fund in order to determine whether it operates within an equivalent legislative framework to that of the EU, then the restriction on the free movement of capital would not be justified and would be contrary to EU law. In that case, the taxpayer would be entitled to a refund of the taxes incorrectly paid from the moment they are paid to the Treasury.

2. *Personal income tax.- The 60% reduction in income from immovable capital also applies to losses (Madrid High Court. Judgment of January 14, 2014)*

The income from immovable capital obtained from leasing residential properties can benefit from the 60% standard personal income tax reduction (50% in the period analyzed in the judgment) and a special 100% reduction (subject to certain requirements). According to the Personal Income Tax Regulations, this higher reduction only applies to income.

The Madrid High Court held that the standard reduction applies to both income and losses, since the Law and Regulations do not expressly provide that the reduction does not apply to losses even if the reduction in this latter case actually lowers the loss.

The Court held that the consequence of applying that reduction to a loss is not contrary to the lawmaker's aim of providing a tax incentive for residential leases, which is achieved by reducing income. In this regard, that incentive does not need to be so intense that it ensures the full amount of a loss is retained.

Lastly, the Court ruled that the law does not allow the taxpayer to waive the disputed reduction, meaning that taxpayers cannot elect to apply it or not, which makes it obligatory when the statutory requirements are met.

3. *Inheritance and gift tax.- Registration on the Spanish civil union register is not a basic requirement to apply the reduction rate (Madrid High Court. Judgment of November 12, 2013)*

The Court analyzed the ability to apply the inheritance and gift tax reduction rate for group II (descendants and adopted children, spouses, ascendants and adoptive parents) to the heir and spousal equivalent of the deceased (even though their relationship had not been officially registered).

The Court held that the failure to register on the civil union register for the Madrid autonomous community does not mean that the rights granted to them by other laws cannot be recognized. In other words, the Court considered that being registered on that Madrid autonomous community register is not essential, but rather only makes it easier to prove that the couple lives together as in a common law marriage; although that long term relationship can be proven by any legally valid means.

4. *Inheritance and gift tax.- Kinship by affinity ends with the death of the spouse who was the blood relative (Madrid High Court. Judgment of October 31, 2013)*

The judgment referred to the ability to apply the inheritance and gift tax reduction rate applicable to group III (collateral relatives to the second or third degree or ascendants or descendants by affinity) to the "niece" by affinity, the widow of the deceased's blood nephew.

The Court held that the reduction could not apply because kinship by affinity is generated and upheld by marriage. Therefore, since the relationship through marriage between the heiress and the deceased's blood nephew had ended (because she had become widowed), the kinship by affinity between the heiress and the deceased had also ended. In other words, the Court ruled that if the family bond between the spouses was disrupted by the death of one of them, then all the more reason for the relationship with the spouse's family, that is, the kinship by affinity, to be disrupted. And that, found the Court, is irrespective of whether or not the widowed spouse remarries, which in no way affects the disruption of the previous marriage, as the dissolution of that marriage acts merely as a legal precondition to be able to remarry.

5. Tax on retail sales of certain oil and gas products (IVMDH).- Obligation to refund the "health cent" due to its incompatibility with European legislation (Cataluña High Court. Judgment of March 28, 2013)

As discussed in our Tax Bulletin of March 2014, the CJEU judgment of February 27, 2014, on case C-82/12, Transportes Jordi Besora, S.L., established that the IVMDH – known as the "health cent" – is incompatible with EU law. As a result of that judgment, the Cataluña High Court has recognized:

(i) That the direct consequence of the incompatibility of the IVMDH with EU law is the taxpayer's right to a refund of the amounts incorrectly paid over, based on three principles of EU Law: (i) the principle of prevalence, (ii) the principle of loyal cooperation, and (iii) the projection of the principles of equivalence and effectiveness. Any other solution, according to the Court, would infringe the right to effective remedy.

(ii) Also that there are two procedures for obtaining a refund of the amounts incorrectly paid: (i) an application for a refund of incorrect payments, and (ii) a claim for economic liability (in relation to which the Court made no additional comments, given that it was not relevant in this case).

(iii) In relation to the refund of incorrect payments, the Court held that:

- As the refund applicant is asserting a right, it must prove, as an essential fact, that it has borne the tax charged.
- The tax authorities must confirm that the amounts incorrectly charged have not been refunded already, to prevent the risk of double refund.

6. Inspection proceedings.- Obligation for inspectors to carry out a complete reassessment (Valencia Autonomous Community High Court. Judgment of November 14, 2013)

In the case analyzed, the inspectors had increased the corporate income tax base of an orange producer on the ground that certain sales invoices were missing from the accounting records as a result of incorrectly accounting for inventory.

The appellant informed the inspection team that those sales had been included in the tax return for another year not covered by the inspection. However, even though those statements were made before the assessment was signed, the inspectors merely stated that the entity should use the procedure for a refund of incorrect payments to obtain the tax related to that return.

The Valencia Autonomous Community High Court held (as did the Central Economic-Administrative Tribunal and other courts in various decisions) that the inspectors should have taken into consideration the information provided by the appellant and extended the scope of the proceedings to confirm its statements, for which reason it rendered the assessment null and void.

7. Administrative proceeding.- Validity of the certificate of up-to-date tax obligations issued to another payer (Galicia High Court. Judgment of November 13, 2013)

The Court analyzed the nature of the "certificate of up-to-date tax obligations" under art. 43.1.f) of the General Taxation Law ("LGT"), which payers must request from contractors or subcontractors in order to be released from secondary liability.

In the case concerned, the taxpayer had a certificate not issued to the taxpayer itself, but to another payer, although it referred to the same fiscal year as the one for which it was sought to be used.

The Court ruled that the key element for the certificate to take effect is its content, rather than the specific payer to which it is issued.

II. Judgments and rulings

1. Corporate income tax.– Subrogation to tax losses in a merger in which the absorbing entity is subject to central government legislation and the absorbed entities are subject to Basque or Navarra provincial legislation (Directorate-General of Taxes. Ruling V0440-14, of February 18, 2014)

In this ruling, the Directorate-General of Taxes ("DGT") analyzed the rules on the subrogation to tax losses in a merger in which the absorbing and absorbed entities are subject to different legislation (central government legislation in the first case, and provincial legislation in the second).

The DGT held that, in view of the absence of any provision in the Economic Accord with the Basque Country and in the Economic Treaty with Navarra, the principle that the provincial and the central government laws are not separate will prevail, according to which there must be the necessary continuity between the two types of legislation, in order to comply with the tax justice principles enshrined in article 31.1 of the Constitution and the free movement and establishment of persons throughout the national territory as required by article 139 of the Constitution.

The Central Economic-Administrative Tribunal ("TEAC") validated that view in a decision of March 12, 2009, on an extraordinary claim for a definitive ruling. As a corollary of that criterion, the Tribunal stated in Legal Ground Five of that decision that "*the amounts remaining to be deducted in respect of tax benefits generated under the provincial legislation and that have been reversed, will continue to apply pursuant to the provisions of the legislation governing their generation, the provincial legislation, in this case, even if the taxpayer becomes subject to central government legislation, which does not provide those benefits. And that is notwithstanding the possibility of a tax inspection by the bodies of the State Tax Agency…*"

Accordingly, the DGT ruled that the absorbing entity, resident in a part of Spain other than the Basque Country and Navarra, can offset the tax losses generated in the tax periods in which it was subject to the provincial legislation, within the quantitative, qualitative and time limits established in the legislation governing their generation.

2. *Corporate income tax.– Nondeductibility of contingent liabilities not covered by provisions according to accounting principles (Directorate-General of Taxes. Ruling V0435-14, of February 17, 2014)*

The entity executed a contract enabling it to operate a desalination plant. In a subsequent amendment to the contract, it took on responsibility for all the facilities at the plant, including corrective and preventive maintenance, and the replacement of the plant's elements as and when necessary. This obligation does not depend on their envisaged useful life but on their ability to work properly, and the obligation only arises when the element cannot be repaired or when the cost to repair it is higher than its replacement cost. In this context, the taxpayer asked whether it could deduct the provision covering this expense.

A report was requested from the Spanish Audit and Accounting Institute ("ICAC") on the accounting treatment of the transaction, and the ICAC underlined that there is a replacement obligation that will give rise to an outflow of funds in the cases mentioned above, in which case that replacement does not appear to be likely to occur if the maintenance service fulfils its function. Thus, in the ICAC's opinion, in this case we are not dealing with a provision but rather a contingent liability, unless in the company's experience, those replacement obligations frequently result in an outflow of funds, in which case, based on that experience, a provision could be recognized.

Accordingly, the DGT ruled that, in view of the absence of an accounting expense by reason of the liability being classed as contingent, no expense needs to be included in the tax base.

3. *Personal income tax.- 40% reduction not applicable to lump sum payment received by employee who takes partial retirement (Central Economic-Administrative Tribunal. Decision of February 6, 2014)*

The company and the employee, who was to take partial retirement, reached an agreement whereby the company would stop making contributions to the Employee Pension Plan, in exchange for a lump sum calculated as a percentage of the contributions it replaced. The State Tax Agency filed an appeal for a definitive ruling on a point of law with the TEAC, in relation to the whether or not the 40% reduction established for salary income obtained over a notably irregular period of time applied to that compensation.

The TEAC held that the reduction did not apply because the amount received did not qualify as "compensation or indemnification" for salary supplements because there had not been a previous unilateral action by the company that was detrimental to its employees, by altering or changing their salary supplements, and which it was subsequently required to remedy, redress or compensate.

In this regard, the TEAC stated that those circumstances were not present in the case analyzed, because taking partial retirement is a voluntary decision by the employee, in which he establishes a new relationship with the company, by replacing the previous one with another that has different economic characteristics that may be established by reference to the economic conditions of the previous relationship although they are not intended to remedy or compensate them, but to replace them.

4. Nonresident income tax.- Tax credit to avoid domestic double taxation does not apply to dividends paid to an EU company owning less than 5% of a Spanish company (Central Economic-Administrative Tribunal. Decision of March 5, 2014)

A Spanish company withheld tax from the dividends it paid to a Belgian company that owned an interest of less than 5%. The Tribunal examined whether that withholding infringed (i) article 58.3 of the Treaty on the Functioning of the European Union, which prohibits measures approved by the Member States in use of their rights constituting a means of arbitrary discrimination and disguised restriction on the free movement of capital; and (ii) article 12 of the Treaty, which prohibits indirect discrimination by reason of nationality.

These infringements were brought to bear in relation to the nonresident's inability to apply the domestic mechanisms to avoid economic double taxation, which, according to the appellant, discriminated against nonresident entities as compared to residents with the same percentage ownership of resident entities.

The TEAC held that there was no such discrimination or infringement of the free movement of capital, given that Spanish shareholders with interests below 5% are liable for a tax similar to that levied on nonresidents, leaving aside the differences between the systems for settling the taxes levied on each (given that the double taxation tax credit in these cases is only 50%, not 100%).

5. Transfer and stamp tax.– Exemption established in Law 2/1994 applies to novation of mortgage loans (Directorate-General of Tax. Rulings V0382-14, of February 14, 2014 and V0437-145, of February 18, 2014).

As discussed in previous newsletters, the TEAC has repeatedly found that the exemption established in article 9 of Law 2/1994, of March 30, 1994, on subrogation and amendment of mortgage loans, for public deeds of novation amending mortgage loans, applies not only for mortgage loans but also for mortgage credit facilities, provided the lender is a financial institution and the amendment refers to the interest rate terms initially stipulated or in force or to the alteration of the loan or to both.

The DGT has now changed its view, ruling that the exemption applies to mortgage lending generally, irrespective of the form it takes (credit facilities or loans).

6. Inspection proceeding.- Delays attributable to the taxpayer do not count for computing the term to agree on extension of tax inspection proceedings (Central Economic-Administrative Tribunal. Decision of March 5, 2014)

The General Taxation Law establishes a 12-month limit on inspection proceedings, which may be extended for a further 12 months in certain circumstances. The application for an extension decision cannot be made until at least six months after the start of the proceedings, and must be made in all cases before the end of that 12-month period.

Up until this decision, the TEAC had been holding that the extension decision will be deemed to be adopted within the required term if adopted within that 12-month period, with allowances made for justified interruptions and delays attributable to the taxpayer.

However, based on several recent supreme court judgments, the TEAC has changed its view and has now stated that the extension decision must be adopted after the end of six months from the start of the inspection but always before the initial 12 months have run, computed from date to date, that is, without taking into account justified interruptions or delays attributable to the taxpayer in that period.

7. *Collection proceeding.- Failure to provide the security on time automatically invalidates deferral or payment in installments, with no notice required (Central Economic-Administrative Tribunal. Decision of February 27, 2014)*

In this decision, the TEAC held that where the full amount of the security is not provided in a case of deferral/payment in installments, the enforcement proceeding will begin or continue without any need to notify the requesting debtor that the granted deferral/payment in installments has been invalidated because, according to General Collection Regulations, the notice of the decision granting the deferral/payment in installments should have already mentioned the effects of not providing the security in the established period.

In particular, in the case submitted in which the security consisted of a unilateral mortgage, the Tribunal clarified that for the security to be deemed provided in full, besides being executed in a public deed it must also registered at the relevant Property Registry, and the documents evidencing both of these steps must be submitted to the body that granted the deferral/payment in installments.

8. *Collection proceeding.- The stay of negative decisions is not automatic, but will depend on each particular case (Central Economic-Administrative Tribunal. Decision of February 27, 2014)*

In the case analyzed in this decision, an application for deferral had been turned down; and the entity filed an appeal for reconsideration requesting a stay of execution of the contested decision (the decision denying the deferral), offering real property as security. Despite this, an order for enforced collection was issued, against which the entity filed a claim, requesting a stay without the provision of security, which was granted by the relevant Regional Economic-Administrative Tribunal. The Director of the Collection Department of the State Tax Agency filed an appeal for a definitive ruling on a point of law with the TEAC, asking whether the stay is automatic in the economic-administrative jurisdiction in the case of negative decisions.

The TEAC held that, as a general rule, negative decisions cannot be stayed. However, any requests for stays filed as a result of appeals or claims filed against those negative decisions—such as refusals to allow applications for deferral—must be analyzed to determine whether the requirements and grounds for a stay are met, on account of the positive side (the payment) of the negative decision, as found by the Supreme Court in judgments dated June 27 and December 18, 2012.

In any case, the TEAC held that if the stay is denied, a new payment period can be established, thereby giving rise to a deferral in practice.

9. Review proceeding.- Proof can be provided in the appeal for reconsideration if otherwise the taxpayer's due process rights would be denied (Central Economic-Administrative Tribunal. Decision of January 23, 2014)

In this case, the entity applied for a refund of incorrect payments in relation to input VAT. In an official request, it was asked to clarify the transactions performed and the use made of the goods or services acquired, as well as their use for transactions giving entitlement to a refund. In response, the taxpayer produced the invoices in which the VAT sought to be refunded had been charged. Considering this insufficient proof in relation to what had been requested, the tax authorities denied the refund. In the subsequent appeal for reconsideration, the taxpayer produced further proof in relation to the documentation that had been requested previously in the official request mentioned above. The appeal was rejected on the ground that the documentation could not be provided in the context of that appeal but should have been provided when it was requested.

The TEAC repeated its view that the appeal for reconsideration is a review proceeding and not a tax application proceeding and, therefore, as a general rule, the taxpayer cannot produce proof in the context of that appeal that had been specifically requested and provided in the tax application proceeding.

However, the TEAC held that the entity only became aware of the insufficiency of the documents initially produced when it was notified of the decision denying the refund. Because of that fact, simply disallowing those documents on the ground that they should have been provided in the refund proceeding, without assessing whether those documents enable a decision on the merits of the case, can impair the taxpayer's rights to defense. In summary, there must be a balance between the constitutional principle of due process rights and that of prohibiting abuse of procedural law.

10. Penalty proceeding.- Penalty proceeding can be initiated before the assessment decision is notified (Central Economic-Administrative Tribunal. Decision of February 19, 2014)

The General Taxation Law prohibits the commencement of penalty proceedings after the end of three months following notification of the assessment. However, the TEAC stated that there is no legal prohibition against commencing them before notification of the assessment.

The Tribunal held that the penalty proceeding can even be commenced once the management body finds that there is sufficient evidence to impose a penalty, which can happen before it has notified the assessment.

III. Legislation

1. Annual Tax and Customs Control Program for 2014

The Tax Control Program for 2014 (approved in the Decision of March 10, 2014, by the Directorate-General of the State Tax Agency, published in the Official State Gazette of March 31, 2014) is organized around three main fields: (i) the inspection and investigation of tax and customs fraud, (ii) fraud control in the collection phase, and (iii) collaboration with the tax authorities of the autonomous communities.

For each of these fields, as is customarily the case, various types of control measures and proceedings are defined according to the pursued aims. Although several of these measures are a continuation of those developed in fiscal year 2013, the most important actions put in place for 2014 are listed below:

(i) Assignment of personnel specialized in computerized audit techniques to look into cases of manipulation of the accounting records, dual accounting or concealment of activities, and stepping up inspections in sectors with high levels of black market practices.

(ii) Increase in the inspections and actions performed in situ to analyze and verify the invoicing procedures and the observation of the statutory limits relating to cash payments. Special attention to compliance with formal obligations and to imports and domestic sales of imported products in order to detect unreported activities.

(iii) Regarding international taxation, focus on procedures to reinforce the fight against tax fraud. In particular, by monitoring transactions carried out with tax havens to ensure that they comply with the limits and special rules established in Spanish legislation, identifying permanent establishments in Spain that are not taxed as such, especially in the context of multinational groups operating in Spain, and scrutinizing activities carried out in Spain by nonresident professionals, artists or sportspersons.

(iv) In relation to the fight against organized fraud, in addition to the procedures already included in the Program for fiscal year 2013, procedures to identify organized fraud schemes set up to make mass acquisitions and for symbolic prices of companies that have or will have important tax contingencies, by persons who cannot be located, in order to enable evasion of the tax liabilities of the previous owners.

(v) Use of the information obtained from the tax returns filed in relation to the assets and rights held abroad (Form 720) in order to detect the generation of income and gains obtained from those assets and ensure their correct taxation.

(vi) Extension of the scope for the filing of tax returns and self-assessments online in order to reduce the number of returns filed on paper to a minimum, and increased monitoring of the implementation of the new filing methods.

(vii) Stepping up the monitoring of products subject to excise and special taxes, through the implementation of the EMCS system (excise movement and control system); verification of the possible existence of irregularities in the manufacture of biofuel; monitoring taxpayers' application of the partial exemption from electricity tax; and intensification of control relating to the completion of the tax return for the new tax on oil and gas products.

(viii) New management, control and processing mechanisms relating to the recently created environmental taxes and the tax on fluorinated gases.

(ix) In the field of customs, special monitoring of the use of relief from customs duties and tax in relation to goods transported by travelers and sent between private parties by post or through courier companies, paying special attention to goods with higher levels of taxation (tobacco and alcoholic beverages).

Additionally, in comprehensive procedures to monitor products linked to customs warehousing or non-customs warehousing, reinforced monitoring of the obligations incumbent on the owners of establishments, and revoking authorizations in case of breach.

(x) Inclusion of measures aimed at enhancing efficient collection by the tax authorities and, in particular, special monitoring of the repeated filing of deferral requests aimed at delaying the payment of tax debts. Additionally, establishment of a new case of enforcement of secondary liability pursuant to article 43.2 of the General Taxation Law against directors of companies that repeatedly file self-assessments without any actual payment and have no attachable assets even though they carry on an economic activity on a regular basis.

(xi) Attachment of assets and financial rights held abroad, and implementation of covenants prohibiting companies from disposing of real estate assets where their shares have been attached, with the aim of fighting against fraudulent acts to strip companies of their assets.

(xii) Enhancing collaboration and information exchanges between the State Tax Agency and the autonomous community tax authorities, stepping up exchanges of information on assets and rights held abroad and carrying out a coordinated plan in relation to the selection of taxpayers that will be monitored.

2. *Effective annual interest rate for the second calendar quarter of 2014, in order to classify certain financial assets for tax purposes*

As is customary, the reference rates determined for the second calendar quarter of 2014 have been published (in the Decision of March 27, 2014, of the Secretary-General of Treasury and Financial Policy, published in the Official State Gazette of March 27, 2014). Those rates are:

- Financial assets with terms of four years or less: 1.065%.
- Assets with terms higher than four years and below seven years: 1.593%.
- Assets with terms of ten years: 2.675%.
- Assets with terms of fifteen years: 3.077%.
- Assets with terms of thirty years: 3.615%.

In all other cases, the reference rate will be that relating to the closest period to the issue being made.

3. *Approval of the forms relating to the exemptions for supplies of goods to be used in free zones and warehouses, and for customs and tax suspensive arrangements*

The customs and excise tax department of the State Tax Agency has approved, in a Decision of March 13, 2014, published in the Official State Gazette of March 25, the forms referred to in articles 11 and 12 of the VAT Regulations, permitting in each case:

- The recipient of goods or services to use a form as a means for correctly managing the exemption in relation to free zones and warehouses; and
- The use of another form also in relation to the customs and tax arrangement established in article 24 of Law 37/1992, of December 28, excluding non-customs warehousing arrangements.

4. *Personal income tax and net worth tax returns for 2013*

Order HAP/455/2014, of March 20, 2014, approving the personal income tax and wealth tax returns for 2013, was published in the Official State Gazette on March 24, 2014.

The filing period for both the personal income tax and the net worth tax returns will be from April 23 through June 30, 2014, when they are filed online. If they are filed by any other means, the filing period will be between May 5 and June 30, 2014.

However, (i) the period for confirming the draft personal income tax return online or by phone began on April 1, (ii) the period for confirming the draft by any other means began on May 5, and (iii) the period for filing returns in which the payment of both taxes is made through direct debit began on April 23 and only lasts until June 25, 2014.

The main changes reflected in the personal income tax return result from the adaptation of the form to the amendments made in the Personal Income Tax Law. The following elements are worth noting:

- It will now be possible to use a signature system with an access key to a prior registration as user (i) to obtain the draft or tax information, (ii) to change or confirm the draft and file the tax return, and (iii) in cases of confirmation of the draft or tax returns resulting in an amount payable, where the filer chooses not to use direct debit, or makes partial payment of the debt, to pay the resulting amount online.

- Pre-printed forms have been eliminated and returns filed on paper must have been obtained through the help program developed by the State Tax Agency.

Moreover, the wealth tax return has the same contents structure as the return for fiscal year 2012. Just as for personal income tax, wealth tax returns can be filed using a signature system with an access key in a prior registration as user.

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