SPAIN

SMALL AND MEDIUM ENTERPRISES AND TRANSFER PRICING

1. Have you established a dedicated website/webpage as a single point of information for SMEs on transfer pricing matters? Alternatively, has information for SMEs on transfer pricing matters been made available electronically via an existing website/webpage? In which language(s) is the information available?

No specific single point of information available for SMEs on transfer pricing matters.

2. Do you have a single definition of SME that applies for most direct tax purposes?

A company is considered as a SME when its global turnover in the previous tax period is lower than 10 million EUR.

3. Do you apply a specific SME definition for transfer pricing purposes?

For transfer pricing documentation purposes, a company is considered as a SME when its global turnover in the previous period is lower than 45 million EUR.

4. What specific services for SMEs are in place e.g. advanced pricing agreements, dispute resolution (pre- or post-audit), etc.? Is information on these services available electronically on the website(s) identified in question 1 or elsewhere? In which language(s) is the information available?

SMEs have reduced documentation requirements. Furthermore, if the whole group can be considered as a SME, because the turnover of the whole group is lower than 45 million EUR, then the group is not obliged to prepare a Master File.

5. Are training materials made available to SMEs electronically via the website(s) identified in question 1 or elsewhere? In which language(s) is the information available?

N/A

6. Is information on procedures to provide SMEs with advance certainty on transfer pricing issues (e.g. advanced pricing agreements, rulings and clearances) available electronically via the website(s) identified in question 1 or it is only available from some other source? In which language(s) is the information available?

N/A

7. Is there a dedicated contact point available to SMEs for transfer pricing compliance issues?

N/A

8. Is there a dedicated contact point for advanced pricing agreements, clearances and rulings available to SMEs?

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Paseo de la Castellana 108
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9. Is there a dedicated contact point available to SMEs who want to claim relief from double taxation as a result of a transfer pricing adjustment?

Competent Authority:

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