

Time limit for filing Form D-6 on Spanish Investments in Foreign-Listed Securities coming to a close

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Next 31st January is the closing deadline for filing form D-6, with the Spanish Directorate-General for Trade and Investment, by means of which Spanish investments in foreign-listed securities, deposited abroad or under the direct safekeeping of the owner of the investment, are declared by said owner.

1. Types of declaration

- *Declaration of deposits*: must be filed in January of each year and refer to 31 December of the previous year (2015).
- *Cash flow declaration*: must be filed within one month following the date of the transaction, for each investment or settlement in non-resident companies, wherein the investor has a minimum shareholding of 10%, the investor is on the governing body or the investment is greater than €1,502,530.26.

2. What must be declared

- Full name or company name, NIF/NIE (Tax Identification Number / Foreigner's Identification Number) and address of the owner of the investment.

- Type of transaction (on the cash flow declaration).
- Date of the transaction (on the cash flow declaration).
- Whether the shareholding is equal to or greater than 10 %.
- ISIN code.
- Description and name of the security issuer.
- The type of security.
- The country where the transaction was executed or where the securities are deposited (depending on the type of declaration).
- Currency in which the investment is denominated.
- Nominal value in the denominated currency.
- Cash value¹.
- Directions.

¹ Cash flow declaration: Insert the cash value of the purchase or sale referred to in this table, expressed in euros and based on the euro value of the currency in which the transaction was executed on the date it was executed.

Declaration of deposits: Insert the total cash value on 31 December in the currency specified in box 10. This value must be based on the closing price for the year on any securities exchange. If not listed during the year, the value shall be based on the last available quote.

3. Formal requirements

Photocopy of the investment owner's DNI/NIE (if filing for the first time): at the Directorate-General for Trade and Investment (invext.sccc@comercio.mineco.es).

Photocopy of the overseas account statements: at the Directorate-General for Trade and Investment (invext.sccc@comercio.mineco.es)

Declaration: hard copy at any government register or online at the Directorate-General for Trade and Investment website (<http://www.comercio.mineco.gob.es/es-ES/Paginas/default.aspx>).

For further information please visit our website at www.gomezacebo-pombo.com or send us an e-mail to: info@gomezacebo-pombo.com.

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