

Dear Customer,

Next **2 October 2016**, Law 39/2015, dated on 1 October, about the Common Administrative Proceedings of the Public Administrations will come into force.

This Law forces, among others, legal entities and organizations without legal entity to connect electronically with the Public Administrations. The **joint ownerships**, the **inheritances in abeyance**, the **residents associations** are included among the organizations without legal entity.

This electronic connection comprises both the notifications and documents and applications submission through the registry.

The annual income tax and the payments submission will be done up to now, since they are not altered by the Law 39/2015.

The **documents and applications addressed to the Tax Agency have to be done compulsory through electronic registry.**

This obligation unfulfillment can constitute the tax offence appointed in the article 199 of the Law 58/2003, dated on 17 December, Tax General, which establishes the imposition of a **sanction consisting of a fine set in €250.**

Equilizing these entities with the mercantile societies, since it is advisable to have a notifications service reception..

In Medina Lamadrid Consultants we are concerned for updating our knowledge and just with the intention to put them at your disposal, either with memos or via web and training seminars.

We encourage you to visit our new website, [www.medinalamadrid.com](http://www.medinalamadrid.com), send us your suggestions, comments or needs, so as to provide you with the best service, and to take part in our free web conference training seminars and even personalized them for you or your company's needs.

Without any further ado, kind regards.

Ana Berta Medina

Tax Department

**Medina Lamadrid Consultants**