



GESTIÓN EMPRESA

Dear,

In our last e-mail we explain you the most important contents of the Law 7/2012 where is established a new obligation for all the Fiscal Resident in Spain with the application form 720.

On this model about the properties and rights located outside of Spain. This informative application form is very important for the implications into the Sanctioning Order (**the least sanction is 10.000.-€**) and the situation about the undeclared properties **it is not term of the statute of limitations**.

We attached a summary explaining the most important characteristics. We invite you to visit our web www.gestionyempresa.es where you can find out more information.

Here you are a link with the AEAT official page, where you can see a complete whole of usual questions with there answers for any doubt:

http://www.agenciatributaria.es/AEAT.internet/Inicio_es_ES/La_Agencia_Tributaria/Campanas/Declaraciones_informativas_2012/ INFORMACION/Ayuda/Preguntas_frecuentes_Modelo_720/Preguntas_frecuentes_Modelo_720.shtml

We recommend you, if you have any properties or rights outside of Spain, you should call us to make an appointment as soon as possible and make the necessary research and know if you are include in this new informative model with the AEAT.

To sum up, we inform you that **the time to present this application form for this year finish the next 30 of April 2013**. We want to tell you about the information that is necessary to give for the new model 720 which is very important, because the least sanction is 10.000€. These documents must be full off details about the properties. You should apply for the documents to the Country where are the properties and you need a long time to collect all

Best regards