

**01.**

### **Until February 17**

#### **Report to Tax Authorities**

Ownership data of properties that are part of the marital community property of married taxpayers, not reflected in the land registry, for status update with effect from January 1

**02.**

### **From April, 1 until June, 2**

#### **Submit to Tax Authorities**

- Submission by married taxpayers or those in a de facto union of a declaration opting for joint taxation, for the purposes of the Additional Municipal Property Tax (AIMI), if not done in the previous year, or renouncing a previous option
- Submission by married taxpayers under community property regimes who do not opt for joint taxation for AIMI purposes, of a joint declaration identifying the ownership of properties that are individually owned and those that are common property, in case they wish to be taxed individually based on their properties and their share of common assets

