



## Complementary information Regulation (EU) 2018/1724 for the creation of the Single Digital Gateway

**Name of the procedure:** Data communication for the purposes of Income Tax (IRPF)

### Identification and description of the procedure

Through this service you can report data for the purposes of income tax applicable to a Social Security benefit through the electronic register.

### Applicant requirements and documentation to be provided

To be a recipient of a Social Security benefit.

### Periods

This data can be communicated at any time.

The Spanish National Social Security Institute has three months to modify the data.

### Effects of administrative silence

Not applicable.

### Claims and appeals

If the Spanish National Social Security Institute has not complied with your request within three months, you may lodge a claim requesting that it be amended.

If the National Social Security Institute has not complied with the request or has not responded within 3 months of the claim, you may lodge a contentious-administrative appeal against the inactivity of the administration.

### Regulations

Law 39/2015 of 1 October, on Common Administrative Procedure for Public Administrations.

Law 29/1998, of 13 July 1998, on contentious-administrative jurisdiction.

### Fees and payment methods

Not applicable.

### Application in person

It is possible to carry out this procedure in person at the offices of the Spanish National Social Security Institute, although it is recommended that it be carried out through the Social Security Electronic Office.

#### Competent unit and contact

Provincial Directorates of the National Social Security Institute.

You can access the directory of Social Security offices at the following web address:

<http://www.seg-social.es/wps/portal/wss/internet/OficinaSeguridadSocial>