



TAX DICTIONARY

Expatriate Tax Glossary

Basic & Specific
Plus 1,000 Words

Important Legal Disclaimer: *Only for informative purposes.*

- *While we strive for accuracy, please be aware that content may be incomplete.*
- *Spanish tax laws are updated regularly and vary significantly depending on your Autonomous Community.*

We strongly recommend verifying your specific financial situation with a qualified Spanish tax advisor (gestor) and the Tax Agency.

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The Ultimate Expat Glossary: Cracking the Spanish Tax Code

Group 1: The Basics for Everyone

These are the universal terms that apply to every single expat living, working, or buying assets in Spain, regardless of their specific income source.

Administrative & General Foundations

Spanish Term	English Translation	Expat-Friendly Explanation
Residente Fiscal	Tax Resident	Someone who spends more than 183 days a year in Spain, or whose primary economic interests are centered here. Triggering this means you owe tax on worldwide income.
Año Fiscal	Tax Year	Unlike some countries, Spain's tax year aligns perfectly with the calendar year, running from January 1st to December 31st.
Devengo	Accrual / Due Date	The exact date on which a tax liability becomes legally binding or "earned," even if the payment happens later.
Contribuyente	Taxpayer	The legal term for the individual or entity who is responsible for paying the tax.
Domicilio Fiscal	Tax Residence / Address	The official physical address registered with Hacienda where you legally receive all tax-related notifications and mail.
Certificado de Residencia Fiscal	Tax Residency Certificate	An official document issued by Hacienda proving you pay taxes in Spain, often used to avoid being taxed twice by your home country.

Spanish Term	English Translation	Expat-Friendly Explanation
Declaración de la Renta	Personal Income Tax Return	The annual tax filing process (Form 100) that takes place every spring (April to June) for the previous calendar year.

core Income & Asset Terms

Spanish Term	English Translation	Expat-Friendly Explanation
Renta Mundial	Worldwide Income	The concept that tax residents must declare all income earned globally, not just money made inside Spanish borders.
Ganancias Patrimoniales	Capital Gains	Profits made from selling an asset, such as shares, investment funds, or real estate property.
Rendimientos del Capital Mobiliario	Dividend and Interest Income	Passive income generated from movable financial assets, including bank interest, dividends, and life insurance payouts.
Deducción	Tax Deduction	A specific expense or circumstance (like having children or making rental payments) that directly reduces your final tax bill.
Exención	Tax Exemption	Income or capital gains that are legally free from being taxed under specific conditions (e.g., selling a primary home to buy another).

Group 2: The Specifics

These terms are segmented by niche, allowing you to easily pull context-specific vocabulary for specialized guides.

Niche A: Freelancers & Entrepreneurs (Autónomos)

Spanish Term	English Translation	Expat-Friendly Explanation
Alta en Autónomos	Freelance Registration	The dual-step process of registering as self-employed with both the Tax Agency (Hacienda) and Social Security (<i>Seguridad Social</i>).
Gastos Deducibles	Deductible Expenses	Business-related costs that you can subtract from your gross freelance income to lower your taxable profit.
Factura con Retención	Invoice with Withholding	An invoice issued to other Spanish companies where a percentage of income tax (usually 7% or 15%) is withheld upfront and paid to Hacienda on your behalf.
Declaración Trimestral	Quarterly Tax Return	The mandatory tax forms (like Modelo 130 for income tax and Modelo 303 for VAT) that freelancers must file every three months.
Libro Registro de Facturas	Invoice Record Ledger	The official digital or physical accounting books that an autónomo is legally required to maintain to track income and expenses.

Niche B: Property Owners & Real Estate

Spanish Term	English Translation	Expat-Friendly Explanation
IBI (<i>Impuesto sobre Bienes Inmuebles</i>)	Local Property Tax	An annual municipal tax levied by the local town hall on anyone who owns real estate in Spain.
Valor Catastral	Ratable / Cadastral Value	The official assessed administrative value assigned to a property by the government, used to calculate property-related taxes.
IRNR (<i>Impuesto sobre la Renta de No Residentes</i>)	Non-Resident Income Tax	A tax paid by non-residents who own property in Spain. Even if the property is completely empty and not rented out, a "deemed rental income" tax applies.
Rendimientos del Capital Inmobiliario	Rental Income	The taxable income generated specifically from leasing out real estate property to tenants.
Plusvalía Municipal	Local Capital Gains Tax	A local tax paid to the town hall when selling property, based on the increase in the value of the land during the years you owned it.

Niche C: High-Net-Worth Individuals & Foreign Assets

Spanish Term	English Translation	Expat-Friendly Explanation
Modelo 720	Form 720	An annual informational declaration required for Spanish tax residents who own overseas assets (bank accounts, property, investments) worth over €50,000 per category.

Spanish Term	English Translation	Expat-Friendly Explanation
Ley Beckham	The Beckham Law	A special tax regime allowing incoming skilled expats and digital nomads to be taxed at a flat rate of 24% on Spanish-sourced income up to €600,000, instead of progressive global rates.
Impuesto de Sucesiones y Donaciones	Inheritance and Gift Tax	A progressive tax levied on individuals who inherit wealth or receive financial gifts, with rates and allowances varying wildly depending on the autonomous region.

Niche D: The Digital Nomad Visa & Beckham Law Specifics

This group focuses heavily on the unique regulatory ecosystem for high-earning remote professionals and corporate transfers capitalizing on Spain's modern expat frameworks.

Spanish Term	English Translation	Expat-Friendly Explanation
Régimen Especial para Trabajadores Desplazados	Special Regime for Displaced Workers	The formal, legal name for what everyone colloquially refers to as the Beckham Law .
Modelo 149	Form 149	The critical application form used to notify Hacienda that you wish to opt into the Beckham Law flat-tax regime. It must be filed within a strict 6-month window from your arrival or social security registration.
Modelo 151	Form 151	The specific annual tax return form filed by individuals who are approved and taxed under the Beckham Law regime (instead of the standard Form 100).

Spanish Term	English Translation	Expat-Friendly Explanation
Rendimientos del Trabajo de Fuente Española	Spanish-Sourced Employment Income	Under the Beckham Law, your salary from remote work performed while physically in Spain is considered Spanish-sourced and taxed at the flat 24% rate up to €600,000.
Exclusión de Rentas Extranjeras	Foreign Income Exclusion	A massive perk of the Beckham Law: your foreign passive incomes—such as real estate dividends in the UK or investment interest in the US—are completely exempt from Spanish taxation.

The Crossroad: Beckham Law vs. Standard IRPF

- If your remote income is above €55,000 and you have no children, use Modelo 149 to lock in your Exclusión de Rentas Extranjeras.
- If your income is below €45,000 and you move with family, file under the standard system to claim your Mínimo por Descendientes and Gastos de Guardería, which will likely net you a lower overall effective tax rate than a flat 24%.

Niche E: Family Allowances & Remote Worker Deductions (Standard IRPF)

Note: These key deductions apply exclusively to expats on the standard progressive income tax system (Form 100), as Beckham Law filers trade away the right to claim personal and family deductions in exchange for their flat rate.

Spanish Term	English Translation	Expat-Friendly Explanation
Mínimo Personal y Familiar	Personal and Family Allowance	The base chunk of your income (starting at €5,550 for individuals under 65) that is taxed at a 0% rate to guarantee essential living costs.

Spanish Term	English Translation	Expat-Friendly Explanation
Mínimo por Descendientes	Child Tax Allowance	An automatic progressive deduction added to your tax-free base for every child under 25 living with you (e.g., €2,400 for the 1st child, €2,700 for the 2nd).
Deducción por Maternidad	Maternity Deduction	A tax credit of up to €1,200 per year (€100/month) available to working mothers with children under three years old.
Gastos de Guardería	Pre-School / Daycare Deductions	An additional tax credit (up to €1,000) to help working parents offset the cost of authorized daycare and early childhood education.
Gasto del Hogar Afecto (30% Rule)	Proportional Home Office Deduction	For standard freelancers working from a home office, you can deduct up to 30% of the utility bills (water, gas, internet, electricity) allocated <i>strictly</i> to the square footage of your office space.

Understanding Taxes (IRS)

ability to pay

A concept of tax fairness that states that people with different amounts of wealth or different amounts of income should pay tax at different rates. Wealth includes assets such as houses, cars, stocks, bonds, and savings accounts. Income includes wages, interest and dividends, and other payments.

adjusted gross income

Gross income reduced by certain amounts, such as a deductible IRA contribution or student loan interest

amount due

Money that taxpayers must pay to the government when the total tax is greater than their total tax payments

appeal

To call for a review of an IRS decision or proposed adjustment.

Authorized IRS e-file Provider

A business authorized by the IRS to participate in the IRS e-file Program. The business may be a sole proprietorship, a partnership, a corporation, or an organization. Authorized IRS e-file Providers include Electronic Return Originators (EROs), Transmitters, Intermediate Service Providers, and Software Developers. These categories are not mutually exclusive. For example, an ERO can at the same time, be a Transmitter, a Software Developer, or an Intermediate Service Provider, depending on the function being performed.

benefits received

A concept of tax fairness that states that people should pay taxes in proportion to the benefits they receive from government goods and services.

bonus

Compensation received by an employee for services performed. A bonus is given in addition to an employee's usual compensation.

business

A continuous and regular activity that has income or profit as its primary purpose.

Citizen or Resident Test

Assuming all other dependency tests are met, the citizen or resident test allows taxpayers to claim a dependency exemption for persons who are U.S. citizens for

some part of the year or who live in the United States, Canada, or Mexico for some part of the year.

commission

Compensation received by an employee for services performed. Commissions are paid based on a percentage of sales made or a fixed amount per sale.

compulsory payroll tax

An automatic tax collected from employers and employees to finance specific programs.

deficit

The result of the government taking in less money than it spends.

dependency exemption

Amount that taxpayers can claim for a "qualifying child" or "qualifying relative". Each exemption reduces the income subject to tax. The exemption amount is a set amount that changes from year to year. One exemption is allowed for each qualifying child or qualifying relative claimed as a dependent.

dependent

A qualifying child or qualifying relative, other than the taxpayer or spouse, who entitles the taxpayer to claim a dependency exemption.

Direct Deposit

This allows tax refunds to be deposited directly to the taxpayer's bank account. Direct Deposit is a fast, simple, safe, secure way to get a tax refund. The taxpayer must have an established checking or savings account to qualify for Direct Deposit. A bank or financial institution will supply the required account and routing transit numbers to the taxpayer for Direct Deposit.

direct tax

A tax that cannot be shifted to others, such as the federal income tax.

earned income

Includes wages, salaries, tips, includible in gross income, and net earnings from self-employment earnings.

Earned Income Credit

A tax credit for certain people who work, meet certain requirements, and have earned income under a specified limit.

electronic filing (e-file)

The transmission of tax information directly to the IRS using telephones or computers. Electronic filing options include (1) Online self-prepared using a personal computer and tax preparation software, or (2) using a tax professional. Electronic filing may take place at the taxpayer's home, a volunteer site, the library, a financial institution, the workplace, malls and stores, or a tax professional's place of business.

electronic preparation

Electronic preparation means that tax preparation software and computers are used to complete tax returns. Electronic tax preparation helps to reduce errors.

Electronic Return Originator (ERO)

The Authorized IRS e-file Provider that originates the electronic submission of an income tax return to the IRS. EROs may originate the electronic submission of income tax returns they either prepared or collected from taxpayers. Some EROs charge a fee for submitting returns electronically.

employee

Works for an employer. Employers can control when, where, and how the employee performs the work.

excise tax

A tax on the sale or use of specific products or transactions.

exempt (from withholding)

Free from withholding of federal income tax. A person must meet certain income, tax liability, and dependency criteria. This does not exempt a person from other kinds of tax withholding, such as the Social Security tax.

exemptions

Amount that taxpayers can claim for themselves, their spouses, and eligible dependents. There are two types of exemptions-personal and dependency. Each exemption reduces the income subject to tax. While each is worth the same amount, different rules apply to each.

Federal/State e-file

A program sponsored by the IRS in partnership with participating states that allows taxpayers to file federal and state income tax returns electronically at the same time.

federal income tax

The federal government levies a tax on personal income. The federal income tax provides for national programs such as defense, foreign affairs, law enforcement, and interest on the national debt.

Federal Insurance Contributions Act (FICA) Tax

Provides benefits for retired workers and their dependents as well as for disabled workers and their dependents. Also known as the Social Security tax.

file a return

To mail or otherwise transmit to an IRS service center the taxpayer's information, in specified format, about income and tax liability. This information-the return-can be filed on paper, electronically (e-file).

filing status

Determines the rate at which income is taxed. The five filing statuses are: single, married filing a joint return, married filing a separate return, head of household, and qualifying widow(er) with dependent child.

financial records

Spending and income records and items to keep for tax purposes, including paycheck stubs, statements of interest or dividends earned, and records of gifts, tips, and bonuses. Spending records include canceled checks, cash register receipts, credit card statements, and rent receipts.

flat tax

This is another term for a proportional tax.

formal tax legislation process

This is another term for a proportional tax.

Form W-4, Employee's Withholding Allowance Certificate

Completed by the employee and used by the employer to determine the amount of income tax to withhold.

foster child

A foster child is any child placed with a taxpayer by an authorized placement agency or by court order. Eligible foster children may be claimed by taxpayers for tax benefits.

gasoline excise tax

An excise tax paid by consumers when they purchase gasoline. The tax covers the manufacture, sale, and use of gasoline.

gross income

Money, goods, services, and property a person receives that must be reported on a tax return. Includes unemployment compensation and certain scholarships. It does not include welfare benefits and nontaxable Social Security benefits.

Head of Household filing status

You must meet the following requirements: 1. You are unmarried or considered unmarried on the last day of the year. 2. You paid more than half the cost of keeping up a home for the year. 3. A qualifying person lived with you in the home for more than half the year (except temporary absences, such as school). However, a dependent parent does not have to live with the taxpayer.

horizontal equity

The concept that people in the same income group should be taxed at the same rate. "Equals should be taxed equally."

income taxes

Taxes on income, both earned (salaries, wages, tips, commissions) and unearned (interest, dividends). Income taxes can be levied on both individuals (personal income taxes) and businesses (business and corporate income taxes).

independent contractor

Performs services for others. The recipients of the services do not control the means or methods the independent contractor uses to accomplish the work. The recipients do control the results of the work; they decide whether the work is acceptable. Independent contractors are self-employed.

indirect tax

A tax that can be shifted to others, such as business property taxes.

infant industry

A new or developing domestic industry whose costs of production are higher than those of established firms in the same industry in other countries.

inflation

The simultaneous increase of consumer prices and decrease in the value of money and credit.

informal tax legislation process

Individuals and interest groups expressing and promoting their opinions about tax legislation.

interest

The charge for the use of borrowed money.

interest income

The income a person receives from certain bank accounts or from lending money to someone else.

Intermediate Service Provider

Assists in processing tax return information between the ERO (or the taxpayer, in the case of online filing) and the Transmitter.

Internal Revenue Service (IRS)

The federal agency that collects income taxes in the United States.

investment income

Includes taxable and tax-exempt interest, dividends, capital gains net income, certain rent and royalty income, and net passive activity income.

IRS e-file

Refers to the preparation and transmission of tax return information to the IRS using telephone lines or a computer with a modem or Internet access.

lobbyist

A person who represents the concerns or special interests of a particular group or organization in meetings with lawmakers. Lobbyists work to persuade lawmakers to change laws in the group's favor.

long-distance telephone tax refund

Taxpayers are eligible to file for refunds of all excise tax they have paid on long-distance service billed to them after Feb. 28, 2003.

luxury tax

A tax paid on expensive goods and services considered by the government to be nonessential.

market economy

An economic system based on private enterprise that rests upon three basic freedoms: freedom of the consumer to choose among competing products and services, freedom of the producer to start or expand a business, and freedom of the worker to choose a job and employer.

Married Filing Joint filing status

You are married and both you and your spouse agree to file a joint return. (On a joint return, you report your combined income and deduct your combined allowable expenses.)

Married Filing Separate filing status

You must be married. This method may benefit you if you want to be responsible only for your own tax or if this method results in less tax than a joint return. If you and your spouse do not agree to file a joint return, you may have to use this filing status.

mass tax

A broad tax that affects a majority of taxpayers.

Medicare tax

Used to provide medical benefits for certain individuals when they reach age 65. Workers, retired workers, and the spouses of workers and retired workers are eligible to receive Medicare benefits upon reaching age 65.

nonrefundable credit

When the amount of a credit is greater than the tax owed, taxpayers can only reduce their tax to zero; they cannot receive a "refund" for any excess nonrefundable credit.

nullification

A state's refusal to recognize or obey a federal law.

payroll taxes

Include Social Security and Medicare taxes.

personal exemption

Can be claimed for the taxpayer and spouse. Each personal exemption reduces the income subject to tax by the exemption amount.

Personal Identification Number (PIN)

Allow taxpayers to "sign" their tax returns electronically. The PIN, a five-digit self-selected number, ensures that electronically submitted tax returns are authentic. Most taxpayers can qualify to use a PIN.

progressive tax

A tax that takes a larger percentage of income from high-income groups than from low-income groups.

property taxes

Taxes on property, especially real estate, but also can be on boats, automobiles (often paid along with license fees), recreational vehicles, and business inventories.

proportional tax

A tax that takes the same percentage of income from all income groups.

protective tariff

A tax levied on imported goods with the purpose of reducing domestic consumption of foreign-produced goods.

public goods and services

Benefits that cannot be withheld from those who don't pay for them, and benefits that may be "consumed" by one person without reducing the amount of the product available for others. Examples include national defense, streetlights, and roads and highways. Public services include welfare programs, law enforcement, and monitoring and regulating trade and the economy.

qualifying child

To be a qualifying child, the dependent must meet eight tests: (1) relationship, (2) age, (3) residence, (4) support, (5) citizenship or residency, (6) joint return, (7) qualifying child of more than one person, and (8) dependent taxpayer.

qualifying relative

There are tests that must be met to be a qualifying relative, they are: (1) not a qualifying child, (2) member of household or relationship, (3) citizenship or residency, (4) gross income, (5) support, (6) joint return, and (7) dependent taxpayer.

Qualifying Widow(er) filing status

If your spouse died in 2010, you can use married filing jointly as your filing status for 2010 if you otherwise qualify to use that status. The year of death is the last year for which you can file jointly with your deceased spouse. You may be eligible to use qualifying widow(er) with dependent child as your filing status for two years following the year of death of your spouse. For example, if your spouse died in 2010, and you have not remarried, you may be able to use this filing status for 2011 and 2012. This filing status entitles you to use joint return tax rates and the highest standard deduction amount (if you do not itemize deductions). This status does not entitle you to file a joint return.

refund

Money owed to taxpayers when their total tax payments are greater than the total tax. Refunds are received from the government.

refundable credit

When the amount of a credit is greater than the tax owed, taxpayers can receive a "refund" for some of the unused credit.

regressive tax

A tax that takes a larger percentage of income from low-income groups than from high-income groups.

resources

Factors needed to produce goods and services (natural, human, and capital goods).

revenue

The income the nation collects from taxes.

revenue tariff

A tax on imported goods levied primarily to generate revenue for the federal government.

salary

Compensation received by an employee for services performed. A salary is a fixed sum paid for a specific period of time worked, such as weekly or monthly.

sales tax

A tax on retail products based on a set percentage of retail cost.

self-employment loss

Self-employment income minus self-employment expenses, when self-employment income is less than self-employment expenses.

self-employment profit

Self-employment income minus self-employment expenses, when self-employment income is greater than self-employment expenses.

self-employment tax

Similar to Social Security and Medicare taxes. The self-employment tax rate is 15.3 percent of self-employment profit. The self-employment tax is calculated on Schedule SE—Self-Employment Tax. The self-employment tax is reported on Form 1040, U.S. Individual Income Tax Return.

single filing status

If on the last day of the year, you are unmarried or legally separated from your spouse under a divorce or separate maintenance decree and you do not qualify for another filing status.

sin tax

A tax on goods such as tobacco and alcohol.

Social Security tax

Provides benefits for retired workers and their dependents as well as for the disabled and their dependents. Also known as the Federal Insurance Contributions Act (FICA) tax.

Software Developer

Develops software for the purposes of (1) formatting electronic tax return information according to IRS specifications, and/or (2) transmitting electronic tax return information directly to the IRS.

standard deduction

Reduces the income subject to tax and varies depending on filing status, age, blindness, and dependency.

support

For dependency test purposes, support includes food, clothing, shelter, education, medical and dental care, recreation, and transportation. It also includes welfare, food stamps, and housing provided by the state. Support includes all income, taxable and nontaxable.

tariff

A tax on products imported from foreign countries.

taxable interest income

Interest income that is subject to income tax. All interest income is taxable unless specifically excluded.

tax avoidance

An action taken to lessen tax liability and maximize after-tax income.

tax code

The official body of tax laws and regulations.

tax credit

A dollar-for-dollar reduction in the tax. Can be deducted directly from taxes owed.
tax cut

A reduction in the amount of taxes taken by the government.

tax deduction

An amount (often a personal or business expense) that reduces income subject to tax.

taxes

Required payments of money to governments that are used to provide public goods and services for the benefit of the community as a whole.

tax evasion

A failure to pay or a deliberate underpayment of taxes.

tax-exempt interest income

Interest income that is not subject to income tax. Tax-exempt interest income is earned from bonds issued by states, cities, or counties and the District of Columbia.

tax exemption

A part of a person's income on which no tax is imposed.

tax liability (or total tax bill)

The amount of tax that must be paid. Taxpayers meet (or pay) their federal income tax liability through withholding, estimated tax payments, and payments made with the tax forms they file with the government.

tax preparation software

Computer software designed to complete tax returns. The tax preparation software works with the IRS electronic filing system.

tax shift

The process that occurs when a tax that has been levied on one person or group is in fact paid by others.

telephone tax refund

Taxpayers are eligible to file for refunds of all excise tax they have paid on long-distance service billed to them after Feb. 28, 2003.

tip income

Money and goods received for services performed by food servers, baggage handlers, hairdressers, and others. Tips go beyond the stated amount of the bill and are given voluntarily.

transaction taxes

Taxes on economic transactions, such as the sale of goods and services. These can be based on a set of percentages of the sales value (ad valorem-sales taxes), or they can be a set amount on physical quantities ("per unit"-gasoline taxes).

transmit

To send a tax return to the IRS electronically. Tax returns prepared on paper can be sent through the mail.

Transmitter

Sends the electronic return data directly to the IRS.

underground economy

Money-making activities that people don't report to the government, including both illegal and legal activities.

user fees

An excise tax, often in the form of a license or supplemental charge, levied to fund a public service.

user tax

A tax that is paid directly by the consumer of a good, product, or service.

vertical equity

The concept that people in different income groups should pay different rates of taxes or different percentages of their incomes as taxes. "Unequals should be taxed unequally."

voluntary compliance

A system of compliance that relies on individual citizens to report their income freely and voluntarily, calculate their tax liability correctly, and file a tax return on time.

Volunteer Income Tax Assistance (VITA)

This provides free income tax return preparation for certain taxpayers. The VITA program assists taxpayers who have limited or moderate incomes, have limited English skills, or are elderly or disabled. Many VITA sites offer electronic preparation and transmission of income tax returns.

wages

Compensation received by employees for services performed. Usually, wages are computed by multiplying an hourly pay rate by the number of hours worked. withholding ("pay-as-you-earn" taxation)

Money, for example, that employers withhold from employees paychecks. This money is deposited for the government. (It will be credited against the employees' tax liability when they file their returns.) Employers withhold money for federal income taxes, Social Security taxes and state and local income taxes in some states and localities.

1,000 Words Dictionary

Español	English/American (A)
a falta de activos	due to lack of assets
a fines de.....	at the end of...
a la par	at par
a la vista, al público	open for inspection
a) oficina de administración, b) departamento de contabilidad	b) accounting department
abonar, acreditar	credit, to
accesorios	accessories
acción	share, stock (A)
acción al portador	bearer share
acción de recaudación a posteriori	action for post-clearance recovery
acción gratuita, dividendo en acciones	bonus share, stock dividend (A)
acción nominativa	registered share
acción ordinaria	ordinary share, common stock (A)
acción parcialmente desembolsada	shares not fully paid-up, not fully paid-up stock (A)
acción preferente	preference share, preferred stock
acción prioritaria	priority stock, preference share
acción rescatada	repurchased share, treasury stock (A)
accionista	shareholder, stockholder (A)
acordar mediante escritura	execute by deed
acreedor	creditor
acreedores comerciales, proveedores	trade creditors
actas	minutes
activo	assets
activos (inmediatamente), disponibles	immediately available assets, cash, current assets liquid assets (A)
activos fijos	fixed assets
activos fijos	fixed assets
activos fijos	fixed assets
activos fijos	tangible assets
activos inmateriales	intangible assets
actuario	actuary
acuerdo	treaty
adecuado	effective
adeudado	indebted, due
administración central	administration central
administración de existencias	stock ledger, stock control, stock records
administración, gestión	management

admisión de la declaración	acceptation of the declaration
afiliado a	affiliated with
agente (corredor) de seguros	insurance broker
agente de cambio y bolsa	stockbroker
agotamiento	depletion
agrupar, clasificar	classify, to
aguas territoriales	territorial waters, territorial sea
ahorro de impuestos	tax saving
ájente, corredor	broker, agent
almacenamiento de corta duración	short-term storage
amortización	amortisation (intangibles), depreciation (tangibles)
amortización	redemption
amortización acelerada	accelerated depreciation
amortización constante	straight line depreciation
amortización sobre, valor contable	depreciation on reducing balance
amortizaciones anuales fiscales	capital allowances
amplio, extenso, detallado	ample, in detail, fully
análisis	analysis (plural analyses)
anexo al balance	appendix to the balance sheet
anexo, como anexo a	enclosure, encloses (in)
anticipos, provisión de fondos	prepayments, advances
anualidad	annuity
anulación	cancellation, reserve entry, contra entry
anulación de la decisión	annulment of the decision, cancellation of the decision
anular, cancelar	declare null and void, to
años anteriores	prior years
aplicación de los derechos legalmente devengados	charging of duties legally due
aplicar	apply, to adjust, to
apoderado	company officer, attorney, proxy
apoderado	proxy holding, mandatory, attorney
aprobar	approve, to
aprobar la gestión	grant a discharge (to)
arqueo de caja	cash revision
arreglo transitorio	bridging measure
arrendamiento, alquiler	rent
arrendamiento, arriendo	lease
asesor de organización	management consultant
asiento	journal entry
asiento recopilatorio/de resumen	composite entry
asiento, contabilización	bookkeeping entry, entry
asientos de cierre	closing entries, year-end entries

asignación	allowance
asignaciones estatutarias	bonuses, profit shares
asociación	association
atrasado	in arrears
auditor, (miembro del instituto de auditores)	(chartered) accountant, certified public account
auditoria interna	internal audit
aumento de capacidad	increase of activities (capacity)
aumento, incremento	increase
aumento, incremento	increase, rise
autofinanciación	internal financing
autofinanciación	self-financing
autorizar	authorise, to
bajo la reserva	exception to, subject to, qualification
balance (confeccionar el balance)	balance sheet (prepare)
balance comprimido/resumido	summarised statement of financial situation, summarises balance sheet
balance consolidado	consolidated balance sheet (combined-)
balance de apertura	opening balance sheet
balance de comprobación/de sumas y saldos	trial balance
balance de saldos	opening (closing) balances
balance provisional/provisorio	(provisional) draft balance sheet
base	concept, basis, principle
base imponible	basis of tax assessment
bases de valoración	accounting principles, evaluation principles, bases of valuation
beneficia de explotación	operating profit, gross profit
beneficio acumulado	retained earnings
beneficio bruto (de una empresa comercial)	gross profits (of a trading company)
beneficio contable	book profit
beneficio del ejercicio	profit for the year
beneficio distribuido	distributed profit
beneficio fiscal, beneficio imponible	(fiscal) taxable profit (income)
beneficio imponible	taxable income
beneficio neto	net profit
beneficio realizado	realised profit
beneficios no declarados	undeclared profits
beneficios no distribuidos	undistributed profit
bienes inmovilizados	fixed assets
bolsa	Stock exchange
bonificación	bonus
bonificación sobre las ventas	turnover (sales) bonus
bonos de disfrute	profit sharing certificates

bonos de fundador	founders' shares
caja de ahorros	savings (account)
caja de depósitos	deposit and consignment office
caja de jubilación	pension fund
caja pequeña	petty cash
caja registradora	cash register
cajero	cashier
cálculo del beneficio	calculation of profit
cambio, modificación	modification, alteration, change
Camera de Comercio	Chamber of Commerce
capital ajeno	borrowed capital
capital de explotación	working capital, capital employed
capital desembolsado	paid-up capital
capital en acciones	ordinary share capital, common stock
capital inicial	endowment fund, fund (in governmental and institutional accounting)
capital inicial	initial capital
capital nominal	nominal capital
capital propio, fondos propios	(net) equity, shareholders' funds, (net) worth (A)
capital social	share capital, capital stock (A)
capital social	statutory capital, authorised capital, partnership capital, capital stock (A)
capital suscrito	subscribed capital
capitalizar	capitalise to, capatalize to (A)
cargar	debit, to charge
cargas sociales	social security charges
cártel	cartel
cartera de pedidos	orders on hand, order book
categoría	category (kind, sort)
censor jurado de cuentas, auditor,	public accountant
centro de coste	cost section, centre
certificado de dispensa de garantía	guarantee waiver certificate
certificado de la acción al portador	certificate of bearer share
certificado de la acción nominativa	certificate of registered share
certificado de prefijación	advance fixing certificate
certificar (copia certificada conforme)	certify, to (certified true copy)
cesión	disposal, transfer
cesión	transfer, assignment
cheque bancario	bank cheque
cierre de una cuenta	closing an account
cierre del ejercicio, año contable	year end work, closing the accounts
cifras del balance	balance sheet figures
circular administrativa	circular letter, instruction

clases de gastos	cost categories, cost classification by type
cobro	recovery, collection
cobro del importe de la deuda aduanera	recovery of the amount of the customs debt
Código de Comercio	commercial code, code of commerce
coeficiente de rentabilidad de acciones	(earnings) yield per share
coeficiente global de rendimiento	standard rate of yield
colectividades territoriales	collectivités territoriales
columnas	columns
comerciante al por mayor, mayorista,	wholesaler, wholesale merchant
cometer un fraude	commit a fraud, to
comisión	(commission) committee
comisión	commission
comisión de compra	buying commission
comisión para estudiar la contención económica	retrenchment committee
comisiones y gastos de corretaje	commissions and brokerage
compañía de inversiones	investment company, unit trust mutual fund (A)
compañía de seguros	insurance company
compensación	compensation
compensación	equalisation, equalization (A)
compensación de pérdidas	utilisation of losses
compra a plazos	hire purchase sale, sale on instalments, instalment sale
compra y venta de títulos	purchase and sale (dealing), in securities, material interest
comprobación de la declaración	verifying the declaration, verification of the declaration
comprobaciones efectuadas por las autoridades aduaneras	findings made by the customs authorities
comprobante de caja	(petty) cash voucher
comprobante externo	external voucher
comprobante, justificante	voucher
comprobante, justificante	voucher, document
comprobar la caja	verify the cash, to
comunicación al deudor	communication to the debtor
con derecho a voto	(to be) entitled to vote, (to have) a deliberative voice
concentración horizontal	horizontal concentration
concesión	concession
concesión de un derecho de importación reducido o nulo	granting of a reduces or zero rate of import duty
concluir una operación	enter into a transaction (to)

concordante	identical to
condonación de los derechos	remission of duty
condonación del importe de los	remission of the amount of duty, remission of duty
conforme a, de acuerdo con	in accordance (conformity/agreement) with
consejeros	members of the supervisory board
consejo de administración, comité de dirección	Board of Directors, administrative council
consejos jurídicos, asesoramiento legal	legal advice
consorcio	consortium
constar por un valor de...,	having a book value of, recorded at
constitución de una garantía	provision of a security
constitución de una garantía	compulsory provision of a security
constitución de una garantía	optional provision of a security
consumo	consumption, usage
contabilidad	accounting department
contabilidad autónoma	independent accounting
contabilidad de costes, contabilidad analítica	cost accounting
contabilidad de existencias	stock records
contabilidad financiera	(general) accounting
contabilidad mecanizada	mechanised accounting
contabilidad por decalco/por transcripción	Kalamazoo, copy writing accounting, 'write-it-once' (A)
contabilidad por partida doble	double entry bookkeeping
contra reembolso	cash on delivery (C.O.D.)
contracción	entry in the accounts
contracción a posteriori	subsequent entry in the accounts
contratación de personal	staff recruitment
contrato	contract, agreement
contrato de alquiler/arrendamiento	lease
contrato privado	(private) contract
contribución territorial rústica y urbana	land tax, real estate tax (A)
contribuyente, el	tax payer
control	audit, examination
control de costos	cost control, budgetary control
control de divisas	exchange control, exchange regulation
control de divisas	foreign currency control
control de las autoridades aduaneras	control by the customs authorities
control de los medios de transporte	inspecting means of transport
control de precios	price (index) control
control del balance	balance sheet audit
control del equipaje	inspecting luggage

control interno	internal control
control minucioso	detailed examination
control por la mayoría de las acciones	controlling interest
control presupuestario	budgetary control
controle por pruebas	test check
Convenio revisado para la navegación	revised Convention for the Navigation of the Rhine
convenso sobre doble imposición	double taxation convention, tax treaty, tax convention
convertible	convertible
copia conforme	certified true copy
copia para archivo	library/archives' copy
corrección	correction, adjustment
corriente	current
cotización	quotation
cotización	share prices
crédito	receivable, claim
crédito a corto plazo, préstamo	short-term debt, loan
crédito a largo plazo	long-term debt, credit
crédito bancario	bank credit
criterio	criterion
cuenta corriente	current account
cuenta de caja	cash account
cuenta de contrapartida	contra account
cuenta de explotación	trading account
cuenta de pérdidas y ganancias	profit and loss account, income statement (A)
cuenta de pérdidas y ganancias consolidada	consolidated profit and loss account, consolidated income statement (A)
cuenta de resultados de explotación	trading account
cuenta de resultados, cuenta de pérdidas y ganancias	profit and loss account, income statement (A)
cuenta en moneda extranjera	(current) account in foreign currency
cuenta intermedia	suspense account
cuenta recopilatoria/colectiva	(joint) account
cuentas anuales	(annual) accounts
cuentas intermedias	suspense account items
cuestionario	questionnaire
cuota	subscription
cuota de los seguros sociales	social security contribution (charges)
cuota del mercado	market share
cuota del seguro de enfermedad	national insurance contribution
cuota tributaria	assessment
cuota tributaria	tax assessment
cuotas de subscripción, las (= contributies)	subscriptions

cupones a cobrar	coupons receivable
custodia	deposit
custodia, deposito	safe custody (keeping)
daños	damage
de común acuerdo	mutual agreement procedure
decisión	decision
decisión anulada	annulled decision
decisión modificada	amended decision
decisión revocada	revoked decision
declaración complementaria	supplementary declaration
declaración de impuestos	tax return
declaración de impuestos	tax return, fiscal tax return (A)
declaración escrita	declaration in writing
declaración separada	separate declaration
declaración simplificada	simplified declaration
declaración verbal	oral declaration
declarante	declarant
decomiso y confiscación	seizure and confiscation
decreto real	Royal Decree
deducible	deductible
deducidos todos los gastos	under deduction of all charges
déficit	deficit, shortage, deficiency
déficit	loss, deficit
déficit de caja	petty cash deficit
demás ingresos	other income, sundry income
depositario, depositante	depositor
depósito	deposit
depósito en efectivo	cash deposit
depreciación por obsolescencia	depreciation arising from obsolescence
derecho antidumping	anti-dumping duty
derecho compensatorio provisional	provisional countervailing duty
derecho de importación nulo	zero rate of import duty
derecho de opción	optionection
derecho de recurso	right of appeal, right to initiate proceedings
derecho de representación	right of representation
derecho de sociedades	company law
derecho de subscripción	stock right, preference
derecho de timbre	stamp duty
derecho mercantil	commercial law
derechos de autor	copyright
derechos de consumo	excise duties
derechos de licencia	royalties, licence fees
derechos de sucesión	estate duty, inheritance tax (A)
derechos legalmente devengados	duties legally owed

derechos reales, impuesto sobre la transmisión	property transfer tax
desarrollo	display, show (of goods), deployment
desarrollo, marcha	state of affairs, daily routine
descentralizar	decentralise (to), diversify, deploy
descuento	discount
descuento por pronto pago	cash discount
desechos, chatarra (oud ijzer)	scrap
desgaste	wear and tear
desgravación fiscal a la inversión	investment allowance
despido	resignation
destino	destination
destrucción	destruction
destrucción total	total destruction
detallar	detail (to), break down (to) (A)
detalles	note, comment, explanation
detallista, comerciante, por menor	retailer
determinación del importe de la deuda originada	determination of the amount of the debt
determinación del resultado	determination of results
deuda	debt
deuda a amortizar (en plazos)	debt repayable (in instalments)
deuda a corto plazo	current liability
deuda a largo plazo	long-term debt, liability
deuda exigible	redeemable debt
deudas a medio y largo plazo	medium and long-term (debts) liabilities
deudas contingentes	contingent liabilities
deudor	debtor
deudor	person liable for payment
deudores comerciales	trade debtors
devolución de los derechos	repayment of duty
devolución, reembolso	restitution (refund of taxes when exporting)
día laboral	working day
diario	journal
diario auxiliar	subsidiary journal
diario de navegación	log book
diario-mayor	combined journal and ledger
diferencia de cambio	exchange difference
diferencia de existencias	stock difference, inventory difference (A)
diferencias, desviaciones	differences, variances
directores, gerentes	managing directors, general managers
disminución	decrease, decline, reduction, fall
disminución de impuestos por	child allowance, child deduction
disminución de una previsión	release from a provision withdrawal

disminución exención por	hardship, mitigations of tax, liability by
dispensar al declarante de presentar las mercancías en aduana	waive the requirement that the declarant
disponer de	have at one's disposal
disponibilidades	cash at hand, petty cash
disponibilidades	cash, liquidities (A)
disponible	available
disponible	available, at one's disposal
disposición	decree, order
disposición media transitoria	transitional measure
disposiciones sancionadoras	penal provisions
distribución	analysing, differentiation
distribución de beneficios, reparto de beneficios	distribution of earnings, distribution of profits
distribución oculta (no oficial) de beneficios	hidden profit distribution, constructive dividends
dividendo	dividend
dividendo a cuenta	interim dividend
dividendos complementarios	final dividends
dividendos prescritos	unclaimed dividends
documento administrativo	administrative document
documento mercantil	commercial document
domicilio	domicile
domicilio comercial	business premises
domicilio social	place of business, registered office
dotación a una previsión,	addition to a provision
dotación a, asignación a	addition, transfer to
dudoso, moroso	doubtful (debt)
duenda principal	capital sum, principal
duplicado, copia	duplicate, counterfoil
edificios	buildings
edificios y las construcciones	buildings and improvements
editar un amplio informe	report in detail, to
efectivo (en caja)	cash in hand, petty cash
efecto retroactivo	compensatory effect
efecto retroactivo	retrospective, retroactive
efectos (las letras) a cobrar	bills of notes receivable
efectuar un inventario/recuento físico, inventariar	take stock (to), inventorize (to) (A)
eficaz	efficient
ejecución	enforcement
ejercicio en curso	current year, year under review
ejercicio, año contable	financial or trading year
elementos de imposición	taxation elements, items of charge

elementos inexactos o incompletos	incorrect or incomplete information
eliminar	eliminate, to
embargo	seizure, attachment, arrest
emisión	issue
emisión	share issue,
empresa	company, enterprise (A)
empresa filial	subsidiary
en caso de insolvencia del deudor determinada judicialmente	in the event of legally established insolvency of the debtor
en virtud de	by virtue of
encargo	order, instruction
endosar	endorse, to
equipo	equipment
error	error, mistake, erroneous entry
error tipográfico	misprint, printer's error
escritura	deed
escritura de transmisión	deed of transfer
escueto	brief, concise, summary
espacio aéreo	airspace
especificar	analyse, to, specify, to (A)
esquema	scheme
establecimiento de la declaración	drawing up the declaration
establecimiento permanente	permanent establishment
estadística	statistics
estado de consolidación	consolidation schedule, consolidated statement
estado, resumen	statement, summary
estatutos	articles of association, articles of incorporation (A)
estructura financiera	financial structure
exacciones de efecto equivalente	charges having equivalent effect
exacciones reguladoras agrícolas	agricultural levies
exactitud de los datos incluidos en la declaración	accuracy of the particulars contained in the declaration
examen adicional de las mercancías	further examination of the goods
examen de la contabilidad, auditoría	general audit
examen parcial	partial examination
excedente, sobrante, surplus, superávit	surplus, excess
exceso de producción	over production
exención	exemption, exoneration
exención	tax reduction
exención de impuestos para dividendos recibidos de participaciones	subsidiary's exemption

exención parcial	partial relief
exención total de los derechos de importación	total relief from import duties
exigibilidades, deudas exigibles	accounts payable (on demand), short-term debt
existencia en caja	cash in hand
existencia presente	stock (in trade, on hand) inventory (A)
expediente	file
experto, perito	expert
extinción de la deuda aduanera	extinction of customs debt
extracontable	statistical, non-integrated, memorandum
extracto de cuenta	statement (of account)
facilidad	facility
facilidad para obtener créditos	credit facility
facilidades de pago	payment facilities
factura	bill, invoice
factura proforma	proforma invoice
fallo (la decisión) judicial	decision
fase intermedia de transformación	intermediate stage of processing
fecha de vencimiento	date of maturity, date of expiration
fecha de vencimiento	due date
fiador	guarantor
financiación	financing
finanzas	deposits, guarantees
fines de consolidación	consolidation purposes
fines tributarios	tax purposes
firma	firm
fisco	Inland Revenue (tax consultant/adviser treasury (A))
fondo de amortización	sinking fund, amortisation fund
fondo de reposición	replacement reserve
fondo para nuevas inversiones	renewal fund
fondo para pagos a trabajadores	strike fund
fondo para pagos a trabajadores	sickness benefit fund
fondo para una cuenta conjunta/común	fund for joint account
fondos invertidos temporalmente	temporary investment
fondos retirados para fines privados	private withdrawals
fondos, disponibilidades	(cash) funds
forma definitiva	definitive (final) form
formulario de solicitud	application form
fraude	fraud
fraude fiscal	tax evasion
fraude fiscal, evasión fiscal	tax evasion, tax fraud

frontera política	political frontier
frontera terrestre	land frontier
funcionario del registro de propiedad	registrar of mortgages
fundación	foundation, trust
fundación para pensiones de jubilación	superannuation scheme
fusión	merger, combination, amalgamation
fusión	stock merger
fusión de empresas	merger
ganancias extraordinarias	extraordinary (other) income
garantía	contract of guarantee
garantía a tanto alzado	flat-rate security
garantía bancaria	bank guarantee
garantía complementaria	additional security
garantía global	comprehensive security
garantía inicial	original security
garantizar	guarantee, to
gasto	expenditure, expense, outgoings
gastos activados	expenditure capitalised
gastos adicionales	additional charges
gastos bancarios	bank charges
gastos de alojamiento	housing expenses, establishment, auxiliary materials
gastos de asesoramiento	professional fees, advisers' fees
gastos de conservación de las mercancías	cost of preserving goods
gastos de constitución	formation (incorporation) expenses
gastos de corretaje	broker's fees, brokerage
gastos de desarrollo	development costs
gastos de emisión de obligaciones	cost of share issue
gastos de explotación	business expenses
gastos de explotación	operating costs, costs of operations
gastos de instalación	installation costs
gastos de locomoción	travel expenses
gastos de mejoras	costs of improvements
gastos de personal	staff expenses
gastos de publicidad	advertising expenses
gastos de reparación	repair expenses
gastos de residencia	hotel expenses
gastos de seguro	cost of insurance, insurance cost
gastos de transporte	cost of transport
gastos de venta	selling expenses
gastos deducibles	acquisition costs (deductible expenses)
gastos deducibles	personal expenses

gastos directos	direct costs
gastos fijos	fixed costs, standing charges
gastos generales	general (administrative) expenses
gastos iniciales, gastos de puesta en marcha, gastos de primer establecimiento	initial expenses, formation expenses, pre-operating expenses (A)
gastos pagados por anticipado/par adelantado	prepaid expenses
gastos permanentes/fijos, los	fixed charges
gastos por pagar, gastos a pagar	accounts payable, accrued liabilities, accruals
gastos preparatorios/iniciales	formation expenses, initial expenses, preliminary expenses
gastos proporcionales (variables)	variable costs
gestión	general management
gestión	Management
giro postal	(post office) giro, postal checking account (A)
global	round (figures), rough (calculation)
goodwill	goodwill, net premium on acquisition
grado de fabricación	stage of manufacture
grado de rotación de las existencias	turnover of stock, inventory turnover (A)
gravámenes	charges
grupo mayoritario, mayoría	majority group
grupo minoritario, minoría	minority group
hacer la caja	cash count
hacer, efectuar, realizar, ejecutar	effect, to perform, to make, to do, to
Hacienda, fisco	Inland Revenue, tax inspector, H.M. Inspector of Taxes, Treasury (A)
herramientas	tool(s)
hipoteca	mortgage
hoja de caja, la	cash statement
hoja de control	journal
hoja de control (diario)	proof sheet
holding	holding company
honorarios	fees
horas extras	overtime
identificación de las mercancías	identification of the goods
importe de derechos	amount of duty
importe de la amortización anual	(annual) depreciation
importe global	lump-sum
importe que deba deducirse	amount to be deducted
importe, partida deducible	deduction (fiscal) allowance
imposición a tanto alzado	flat-rate charges
impreso	form
impreso de declaración	declaration form
impresos y el material de oficina	stationery and office supplies

impuesto a cuenta	taxation settlement (to be settled, off set)
impuesto de circulación	car tax
impuesto de importación (arancel)	turnover tax on importation
impuesto retenido	withholding tax (taxed at source)
impuesto sobre el patrimonio	capital tax, net worth tax (A)
impuesto sobre el valor añadido	Value Added Tax (VAT)
impuesto sobre la renta	income tax (law)
impuesto sobre la transmisión	gift tax
impuesto sobre las rentas del capital	dividend tax
impuesto sobre los juegos de azar	lottery tax, tax on games of chance
impuesto sobre los operaciones	Stock exchange turnover tax
impuesto sobre sociedades	Corporation Tax, Corporation Income Tax (A)
imputación de contingentes o límites máximos arancelarios	counting against tariff quotas or ceilings, charging against tariff quotas or ceilings
imputar a los contingentes arancelarios	count against tariff quotas (to), charge against tariff quotas (to), set off against tariff quotas (to)
incluir	to include, to take stock
incluir en el activo	capitalise (to), capitalize (to) (A)
incumplimiento de una obligación	non-fulfilment of an obligation
indemnización	compensation, indemnification
indemnización	indemnity
indemnización, abono	compensation, reimbursement allowance, retainer fee (A)
indicar	point to, indicate to
índice de precios	price index
índices	ratios, indices, index figures
industrias vinculadas	affiliated or related companies
influir	influence (to), affect
influir en	influence to, affect to
información arancelaria vinculante; IAV	binding tariff information, BTI
información bursátil	Stock exchange report
informe	report
informe	report
informe conciso	summarised report
informe intermedio	interim reporting
ingresos	revenue, income (derived from capital assets)
ingresos varios	miscellaneous income, miscellaneous receipts, sundry income
iniciar juicio	lodge a complaint (to), file a charge (to), refer a matter to court
inmueble alquilado	leasehold property
inmuebles	land and buildings
inmuebles alquilados	leased freehold, real estate leased out (A)

inobservancia de una condición	non-compliance with a condition, failure to fulfil a condition, failure to comply with a condition
inscripción, subscripción	registration or subscription
integración	integration
integración horizontal	horizontal integration
integración vertical	vertical integration
interés	interest
interés compuesto	compound interest
interés durante el período de construcción	interest during construction
intereses bancarios	bank interest
intereses compensatorios	compensatory interest
interposición de un recurso	lodging of an appeal
introducción en una zona franca	entry into a free zone
introducción irregular	unlawful introduction
introducir (mejoras, correcciones)	make (corrections, adjust-ments, to
introducir de contrabando/ilegalmente	smuggle, to
invalidar una declaración	invalidate a declaration (to)
invertir	invest (to)
investigación administrativa	official inquiry
investigación científica y desarrollo	research and development
IRTP (impuesto sobre los Rendimientos del Trabajo Personal)	P.A.Y.E.- payroll tax (pay as you earn), income tax
junta general de accionistas	general meeting of shareholders, stockholders (A)
jurado de empresa	works council, business council, shop committee
legalizar	legalise to, enact to
letras por pagar	bills payable
ley de reforma tributaria	Tax Amendment Law
ley del timbre	stamp act
ley fiscal	tax law
ley general tributaria	fiscal law
ley sobre las cuentas anuales de sociedades	the Company's Act, Act on annual accounts of enterprises
liberar una garantía	release a security (to)
libre de impuestos, exento de impuestos	exempt from tax, tax free
libro de banco	bank book, pass book
libro de caja	(petty) cash book
libro de compras	purchase daybook
libro de devoluciones	returns book
libro de letras a pagar	bills payable book

libro de letras por recibir, de	bills receivable book
libros	books, records
libros oficiales	(official) books of account (required by law)
licencia	licence
liquidez	liquidity
lista de precios	price list
llevar la caja	keep the cash
mala gestión	mismanagement
mandante	principal
manifiesto renano	Rhine Manifest
manipulaciones usuales	usual forms of handling
mantenimiento	maintenance
maquinaria	machinery, machines, plant
margen	margin
material	equipment, material
material publicitario	advertising (publicity) materials
mayor	general ledger
mecanización	automation, computerising
medida de contención económica	economical measure
medidas de identificación	identification measures
medios de identificación	means of identification
medios de producción	means of production
medios de prueba	evidence
memoria, informe	report
mercado de operaciones a plazo	settlement market, futures market (grains), terminal market (prod.)
mercancía decomisada	seized goods
mercancías, mercaderías	goods, merchandise
miembro	member
Ministerio de Hacienda	Ministry of Finance, the Exchequer, Treasury Department (A)
mobiliario de oficina	office furniture,
mobiliario y el material de oficina	office furniture and equipment
mobiliario y el material de oficina	office furniture, equipment and supplies
modelo	pattern, model
modelo oficial	official specimen
modificación de una decisión	revision of a decision
moneda extranjera, divisa	currency, currencies
monopolio	monopoly
monopolio de compradores	buyers monopoly
movimiento	movement, change
movimientos de mercancías	movements of goods
multa	penalty, fine
multas y los recargos fiscales	tax penalties (fines) and tax surcharges

naturaleza o especie	class and kind, nature
negativo	negative
negociable	negotiable, marketable
negociaciones	negotiations
nomenclatura	nomenclature
nomenclatura combinada de mercancías, NC	combined nomenclature of goods, Combined Nomenclature, CN
nómina	summary statement of wages and salaries
normas simplificadas	simplified rules
nota de abono, nota de crédito	credit note
notificación de la cuota, tributaria	notice of assessment, tax bill (A)
nueva construcción	building under construction
nueva garantía	new security
nulo	nil
número de la notificación/de la cuota tributaria	reference of assessment
objetos de escritorio	office supplies, stationery
objetos de escritorio, material de oficina	office supplies
obligación	liability, obligation, indebtedness
obligación al portador	bearer bond
obligación condicional	contingent liability
obligación condicional	debenture
obligación fiscal, obligación tributaria	tax liability
obligación nominativa	registered bond
obligación tributaria latente	(provision for) deferred tax (liability)
obligaciones amortizables	redeemable bonds, debentures
obligaciones amortizadas	reserve for amortised bonds
obligaciones amortizadas mediante sorteo	drawn bonds, matured bonds
obligaciones de garantía	guarantee obligations
obligaciones emitidas a la par	bonds issued at par
obligaciones en concepto de alquiler	rental commitments
obligaciones tributarias diferidas	provision for deferred taxation
obligado principal	principal
obras de reforma	rebuilding, reconstruction, refurbishment
observaciones	comments
obtención, compra, adquisición	acquisition, purchase
oferta	offer
operaciones privilegiadas	privileged operations
operador	operator, trader, firm, user
opinión aprobatoria (de las cuentas)	unqualified report, statement of approval, (approval of the accounts)
opinión de los auditores certificación de los censores/revisores	auditors' report on the accounts

opinión, declaración, certificación, certificado	report, explanation, opinion, declaration, certificate
orden de pago	payment authorisation
ordenador, computadora	computer
organización	organisation
organización administrativa, sistema contable	administrative organisation, accounting system
origen de una deuda aduanera	incurring of a customs debt, incurrance of a customs debt
origen y la aplicación de los fondos	source and application of funds, changes in financial position (A)
paga extra, gratificación	bonus, gratuity
pagar el importe de la deuda aduanera	pay the customs debt (to)
pago a plazos	payment by instalments
pago anticipado, anticipo	prepayment, payment in advance
pago del importe de los derechos	payment of the (amount of) duty
pagos de caja	cash payments
paquete de acciones	block of shares, stock (A)
paralización del negocio	stagnation of business
parte correspondiente al empresario	employer's share
participación del mercado, valor en el mercado	market value
participación substancial	substantial participation
participaciones	investments, holdings
partida	item
partida del balance	balance sheet item
pasivo	liabilities
patente	patent
patrimonio neto	net assets
pedido, orden	order
pedidos en curso	orders in progress
pedir confirmación de saldos	circularisation
pendiente	outstanding
pensión exenta de primas	non-contributory pension
pérdida	loss, deficit
pérdida irremediable	irretrievable loss
pérdida neta	net lose
pérdida bruta	gross (trading) loss
pérdidas acumuladas	loss carried forward, loss brought forward
pérdidas extraordinarias	extraordinary (other) expenses
pérdidas y ganancias de ejercicios anteriores	prior years' profits and losses, prior years' items
pérdidas y ganancias extraordinarias	exceptional items, extraordinary income and expenditure

pérdidas y ganancias sobre activos fijos enajenados	profits and losses on sales of fixed assets
pérdidas y las ganancias	income and expenditure, profit and loss
período a que se refiere, informe	period under review
período impositivo fiscal	period of assessment
peritación, peritaje	expertise
permiso, autorización	licence, permit
persona jurídica	body corporate, corporate bodygal entitygal person
persona representada	person represented
personal administrativo	accounting staff
personal, empleados, plantilla	personnel, staff
plan contable	chart of accounts
plantas industriales	works, factory, industrial buildings
plantilla, cantidad de personal	number of employees, strength of staff
plazo	term, duration
plazos percibidos, plazos recibidos	instalments received
plus de vacaciones	holiday bonus, holiday allowance
plus familiar	family allowance
plus valía	increase in value, excess value
póliza (de seguros)	policy
porcentaje	percentage
porcentaje de amortización	rate of depreciation
poseer un poder de representación	be empowered to act as a representative (to)
precintos fiscales, estampillas fiscales	revenue stamp
precio contratado, precio pactado	agreed price
precio de compra	purchase price
precio de coste	cost price
precio de coste de las ventas	cost of sales
precio de coste histórico	historical cost
precio de orientación	basic price
precio de rescate	surrender value
precio de venta	selling price
precio efectivamente pagado o por pagar	price actually paid or payable
precio estándar de coste	standard cost
precio unitario	unit price
prenda, garantía	pledge, security
presentación de una declaración	lodging of a summary declaration
prestación de servicios	rendering of services, performance of services
prestamista (prestatario)	lender (borrower)
préstamo hipotecario	mortgage loan
préstamo recibido	debt (due)
presupuesto	budget

previsión	provision, allowance, reserve
previsión para deudores dudosos	provision for bad (doubtful) debts
previsión para pérdidas de cambio	reserve for foreign exchange losses
previsión para riesgos	provision for contingencies
prima	premium
prima de emisión	share premium, premium on capital stock (A), capital surplus (A)
prima de emisión de acciones	share premium
prima de emisión de obligaciones	premium on or agio on bonds
prima de recuperación	back-service premium
prima de reembolso	discount premium
primas a la inversión	investment grants
primas de asistencia	directors' fees
procedimientos simplificados	simplified procedures
procesamiento electrónico de datos	Electronic Data Processing (EDP)
proceso de producción	production process
producción	production, output
producto bruto	gross proceeds, gross profit (trading)
producto de explotación	operating income
producto neto	net proceeds, net income
producto neto	net revenue (net realisable value)
productos compensadores	compensating products
productos en curso de elaboración	work in progress (process)
productos nuevos	new products
programa de control	audit programme, audit program (A)
programa para creación de puestos de trabajo	labour creation programme
progreso	improvement, progress
progreso	progress
pronóstico	forecast
prórroga	extension, prolongation, delay, postponement, adjourn
prórroga de pago, aplazamiento	deferred payment
protección de las mercancías	protection of the goods, safeguarding of the goods
próxima reunión	(the) forthcoming (meeting)
proyectos en preparación	projects planned
prueba matemática	mathematical random sample
puntear, comprobar	check (to), tick off (to)
quebrado, en quiebra	bankrupt
quiebra	bankruptcy
ratio	ratio
ratio	statistics, ratio
reagrupación	reclassification

rebaja, descuento	price allowance
recargo, suplemento	additional charge, additional income
recaudación	collection
recaudación suplementaria de	additional tax, tax assessment, back duty
recaudador de las contribuciones	tax collector
recibo, carga de pago	receipt
reclamación, demanda, exigir de	demand, requirement
reclamar una indemnización	claim damages, to
rectificación	correction, rectification
rectificación (de los datos de una declaración)	amendment (of the particulars of a declaration)
rectificar	to adjust, correct
recuento físico	physical stocktaking, physical inventory (A)
recurso	appeal (against assessment)
recursos financieros	financial resources
reducción, descuento	discount
reembolso	reimbursement, refund, repayment
régimen de perfeccionamiento activo	inward processing procedure
régimen de suspensión	suspensive arrangement, suspensive procedure
régimen de tránsito comunitario interno	internal Community transit procedure
régimen de tránsito interno	internal transit procedure
régimen específico	specific arrangements
registro	registration
registro mercantil	trade register
regla de prorata	pro rata rule
relación	relation
rellenar	complete to, (filling in, filling out)
remesa	remittance
remisión de una deuda	remission of a debt, forgiveness of a debt
rentabilidad	earning power, profitability
reparación y el mantenimiento	repairs and maintenance
reportar, orador, informante	reporter
representación directa	direct representation
representación indirecta	indirect representation
representante	representative
reserva	reserve
reserva de primas de emisión	share premium reserve (only in U.K.-account)
reserva de revaluación	revaluation reserve
reserva estatutaria	statutory reserve, reserve provided by the articles
reserva general, (constituir una reserva general)	general reserve (to build up)
reserva matemática	actuarial reserve

reserva oculta	hidden reserve
reserva voluntaria	free capital reserve
reservas liberados procedentes de ejercicios anteriores	provision from prior years written back (or no longer required reduction of prior years' provisions
residencia habitual	residence (normal)
responsabilidad civil	third party liability
responsabilidad solidaria	jointly and severally liable, joint liability (A)
restricciones cuantitativas de importación	quantitative import restrictions
resultado	finding
resultar	appear to be
resumen comparativo	comparative statement
resumen de gastos	cost analysis
resumen de ingresos y gastos	statement of cash receipts and cash disbursements, receipts and payments account
resumen detallado	detailed statement, breakdown (A)
resumen financiero	financial statement, financial summary
resumen tomado de la contabilidad	statement prepared from accounting data
resumen, recapitulación	summary
revalorización	revaluation, reappraisal
reventa	resale
revocación	revocation
riesgo del negocio	business risk
royalties	royalties
royalty	royalty, licence fee
rúbrica	heading, category, class
saldo	balance
saldo bancario	cash at bank, bank balance
saldo de caja	cash balance
secreto bancario	banking confidentiality
secreto profesional	professional secret, professional secrecy
sede social	registered office
seguridad	security
seguro colectivo de jubilación	superannuation scheme, retirement (pension) plan (A)
seguro contra la pérdida de	insurance against breakdown of machinery
seguro de responsabilidad civil	insurance for third parties risks, personal liability insurance
seguro de vida	life assurance
seguro en propio riesgo	(uninsured)
seguros sociales	social security, national insurance
ser sometido a control aduanero, estar sometido a control aduanero	be subjected to a customs check (to)
siguiendo una actuación constante	on a consistent basis

síndico	receiver in bankruptcy
sistema contable	accounting system
sistema de exención	relief arrangements
sistema de intercambios estándar	standard exchange system
sistema de inventario permanente	perpetual inventory system
sistema de reintegro	drawback system
sistema de suspensión	suspension system
sistema para establecer el crédito fiscal	imputation system
situación financiera	financial position
situación patrimonial	financial position
sobranche de caja	cash surplus
sobrecarga	alteration of an entry
sobrepasa postal	postage due stamp
sociedad afiliada	associated (affiliated) company
sociedad anónima	limited company (public company), corporation (A)
sociedad comanditaria por acciones	partnership limited by shares
sociedad controladora	controlling company
sociedad de responsabilidad colectiva	partnership, firm
sociedad de responsabilidad ilimitada	company with unlimited liability
sociedad de responsabilidad limitada	limited liability, (private) company
sociedad de responsabilidad limitada (SRL)	limited liability company
sociedad financiera	merchant bank, finance company
sociedad matriz	parent company, holding company
sociedad mercantil, comercial	trading company
socio	partner
solicitud de invalidación de la declaración	request for invalidation of the declaration
solvenca	solvency
someterse a operaciones de perfeccionamiento	be processed (to), undergo processing operations (to)
stock base/mínimo	base stock
stocks, existencias	stocks, inventories (A)
subcontratista	(sub) contractor
subcuenta	sub account
subdivisión	subdivision
submayor	sub ledger
subpartida	subheading
subsidio de paro	unemployment benefit
subvención	subsidy/subvention
sucursal	branch office
sucursal	branch, affiliate
sufrir una pérdida	sustain (to incur/to suffer), a loss, to

suma anterior	carried forward, brought forward
suma y sigue	carry forward, to
suministro	delivery
superávit de beneficio, superbeneficio	surplus, bonus
suplemento	supplementary payment
suplemento de pensión	ex gratia pension
suspensión de pagos	moratorium
sustracción de una mercancía a la vigilancia aduanera	unlawful removal of goods from customs supervision
tabla	table
tachadura	deletion, crossing out
taller	plant, workshop
talones a cobrar	cheques not yet presented (to) present cheques (for payment)
tarifa cero	zero rate
tarifa reducida	reduced rate
tasación, valoración	appraisal, valuation
tasar, estimar	appraise, to, estimate, to
tener derecho a dividendo	to rank for a dividend to be entitled to a -
tercero país	third country, non-Community country, non-member country
terceros	third parties
terreno de fábrica	factory site
terrenos	land, site
territorio nacional	national territory
territorios de ultramar	overseas territories
tienda, almacén	shop, store (A)
timbre, sello	stamp
tipo de cambio	rate of conversion, rate of exchange
tipo de cambio bilateral	bilateral central rate
tipo de conversión	rate, conversion rate
tipo interés	rate of interest
tipo más favorable	more favourable rate
tipo nulo	zero rate
tipo reducido	reduced rate
tipos modificados	amended rates
tipos y demás elementos de percepción	rates and other items of charge
titular de la autorización	holder of the authorisation
titular del régimen	holder of the procedure (sic), person authorised to use the procedure
título	effect
título	title
título a la vista	paper payable to bearer on demand

título de la acción	share certificate
título de opción	certificate of option
título, valor mobiliario	securities
trabajo a façon (ennoblecer)	processing
trabajo en cadena	conveyor belt production
trabajos efectuados por la propia empresa	internal construction work
trabajos en curso	work in progress, work in process (A)
trabajos encargados a terceros/subcontrastados	(sub) contracted work
tráfico de mercancías, comercio	trade in goods
tráfico postal	postal traffic
tráfico triangular	triangular traffic
tráfico turístico	tourist traffic
transbordar	tranship, to
transbordo	transshipment
transitorias del activo	accrued income, prepaid expenses, deferred charges
transitorias del pasivo	accrued liabilities, deferred income, accruals
traslación	shifting
traspaso	deposit, key money (A)
traspaso, asiento de corrección	transfer
tribunal	court of appeal, tax court (A)
tribunal de cuentas	budget office, audit office
Tribunal Supremo	High Court, Supreme (tax) Court (A)
última operación de perfección	last processing operation
uso privado, consumo privado	private use
uso, empleo, costumbre (gewoonte)	use
usufructo	usufruct
utilización del régimen aduanero	use of the customs procedure
validación de los documentos	validation of the documents
valor arbitrario	arbitrary value
valor asegurado	insured value
valor calculado	computed value
valor capitalizado	capitalised value
valor contable	book value
valor contable comercial	(commercial) book value
valor continuado	going concern value
valor corriente de una moneda	current value of a currency
valor de compra, valor de adquisición	acquisition price, purchase price
valor de liquidación	liquidation value
valor de reposición	replacement value
valor de transacción	transaction value

valor de traspaso	transfer value
valor en renta	rentable value
valor en venta	market value, sales value
valor ficticio	fictitious value
valor intrínseco	equity value
valor intrínseco	net asset value, equity value (A)
valor nominal	nominal value (of shares), face value, nominal value (A)
valor residual	residual value
valoración	valuation
valores corrientes	marketable securities
valores cotizados en bolsa	quoted securities, listed securities
valores cotizados en bolsa	stock exchange values
valores substitutivos	substitute values
varios, diversos	miscellaneous, sundries
vencer, vencido	overdue, matured
venta a comisión	commission sale
venta al contado	cash sale
venta para exportación	sale for export
ventas a crédito/a plazo	sales on credit, sales on account
ventas brutas	gross sales
ventas netas	net sales
verificación, comprobación	examination, verification
vida útil	useful life
vigilancia por las autoridades aduaneras	supervision by the customs authorities
visar en señal de conformidad	approval (initial for -)
volumen de ventas	turnover, sales
	yield, return