



AUGUSTAABOGADOS

NEWSLETTER

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NEW LIST OF CNAE-2025 CODES: MANDATORY NOTIFICATIONS AND DEADLINES

[Royal Decree 10/2025 of 14 January \(published in the Official State Gazette – BOE – on 15 January 2025\)](#), approves the new National Classification of Economic Activities 2025 (*Clasificación Nacional de Actividades Económicas 2025 – CNAE-2025*), which replaces the currently applicable CNAE-2009.

This update responds to the need to reflect structural, scientific and technological changes in the economy, as well as to align with international and European statistical standards.

Who is affected?

All parties responsible for the payment of Social Security contributions (i.e. both companies and self-employed individuals registered with the system) are required to notify their new CNAE-2025 code.

What action must be taken?

Those registered with the Social Security system prior to 16 January 2025 must notify their CNAE code before 30 June 2025. Those registering after that date must notify it at the time of registration.

Administrative records of the State Public Sector must comply with this obligation by 1 January 2027.

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In the case of commercial companies, the corresponding code for the main activity must also be notified to the Companies Register.

If the CNAE code is included in the corporate purpose set out in the company's Articles of Association, a shareholders' resolution, notarised deed and registration with the Companies Register will be required. If it is not included, a certificate issued by the governing body will suffice, although it may also be executed by means of a notarial deed.

How can the new code be identified?

To identify the applicable code, one may consult the full list of CNAE-2025 codes as approved by the Royal Decree or refer to the equivalence tables published by the Spanish National Statistics Institute, available [here](#).

In many cases, the applicable code will remain unchanged. However, it is possible that the activity may have been relocated, split or renamed.

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