



DT

Incorporation XML Form 196

Author: AEAT

Date: 04/11/2025

Version: 1.2

Reviews

Edit.	Rev.	Date	Description	A(*)	Pages
0	1	11/07/2025	Initial version		
1	1	01/09/2025	Revised XSD URLs	R	22
1	2	04/11/2025	Description correction diagram updates		

(*) Action: **A = Add;** **R = Replace**



Contents

1. INTRODUCTION	4
2. VERSION CONTROL	5
2.1. Version 1.0	5
2.1. Version 1.2	5
3. GENERAL FUNCTIONAL SCHEME	5
4. STANDARDS AND REQUIREMENTS	8
4.1. Introduction.	8
4.2. Standards used.	8
4.3. Transmission method.	9
5. DESIGN CONSIDERATIONS	10
5.1. Communication of incidents in the processing of requests	10
6. DESIGN	11
6.1. Structure of the messages.	11
6.2. Message types.	11
6.2.1. Definition of request messages	11
6.2.2. Creation/Amendment/Deletion of registers	12
6.2.3. Definition of response messages.	16
6.2.4. Response to Add/Modify/Delete registers	16
6.3. Functional specification of the messages.	19
6.3.1. Response for register creation	19
6.3.1. Error response for registers	19
6.4. Values permitted in numeric fields.	20
6.5. Clarification concerning special escape characters.	20



7.	ANNEXE I: DEFINITION OF SERVICES AND SCHEMA	21
7.1	Definition of services	21
7.2	Input Schema	21
7.3	Output Schema	21
8.	APPENDIX II: XML EXAMPLES FOR TAX RETURN OPERATIONS	22
8.1.	Operation: Creation of a register	22
8.2.	Operation: Modification of a previously submitted register	25
8.3.	Operation: Deletion of a previously submitted register.	28
8.4.	Operation: Multiple deletion of several previously submitted registers	29
8.5.	Operation: Example of a response with a semantic error	31
9.	PECULIARITIES OF SUBMISSION FOR PERIOD 12	32
10.	SUBMISSION USING THE WEB SERVICES CLIENT PROVIDED BY THE AEAT	33
11.	SUBMISSION THROUGH THE TEST PORTAL	33



1. Introduction

This document sets out the technical requirements for submitting information for Form 196, **“Monthly Informative Return of Accounts held with all types of financial institutions and Annual Summary of Withholdings and Payments on Account relating to investment income and income obtained as consideration arising from accounts held with all types of financial institutions”**. This return must be filed monthly and annually by those obliged to declare, and submitted to the State Tax Administration Agency via electronic message transfer.



2. Version control

2.1. Version 1.0

Creation of the document

2.1. Version 1.2

Corrections have been made throughout the document to clarify aspects relating to the register identifier, and to remove the term “return” in favour of “registers of the return” in the amendment and deletion sections.

The diagrams have also been updated.

3. General functional scheme

Information must be sent online, specifically via SOAP Web Services based on the XML message interface. All messages mentioned are answered synchronously.

Each submission may include creation, amendment and deletion operations.

Once the XML message has been sent, the AEAT will automatically carry out a validation process covering XML format, syntax and business rules.

If the message does not pass any of the XML format validations (the file submitted is not in XML format or is not well formed), a SoapFault-type message will be returned specifying the error in question. The entire content of the message will therefore be rejected.

If the message passes the basic XML format validations, structural and business validations will then be performed, and a response message will be returned with the result of the validation and whether or not it has been accepted by the AEAT.

The maximum number of registers per submission is 10,000. Submission may be iterative, with each subsequent submission sent once the previous one has been completed and its result checked, although simultaneous submission of several



batches is also permitted. In such cases, and to avoid unintended behaviour, the batches should contain non-overlapping information on the declarant's registers.

The information unit of each register submitted consists of: Ejercicio + Periodo + IdDeclarante + IdRegistroDeclarado. A register may be accepted or rejected depending on the validations carried out at the time of filing.

If any registers contain errors (syntactic or business), only those for which there is no reason for rejection will be accepted. If rejected, companies must make the necessary corrections and submit a new batch including the registers that were previously rejected.

The XML response message sent by the AEAT will include a summary of the total number of accepted registers and the number of rejected registers, together with a list of the rejected registers and the reason for rejection, and a list of registers with warnings together with the relevant warning message.

The response will also provide the secure verification code (CSV), which serves as proof of submission, except where all registers submitted are rejected.

The response will also indicate the overall result of the submission, which may be accepted (if there are no errors in any register), partially accepted (when some registers are accepted and others rejected) or rejected (when all registers are rejected).

The operations that may be performed on a register are defined in the <TipoComunicacion> field of the submission message. A single submission may include registers corresponding to different types of communication: "creations", "amendments" or "deletions".

The combination of the values of the <IDRegistroDeclarado> + <IDDeclarante> + <Ejercicio> + <Periodo> tags uniquely identifies a register.

Submissions made through the web services will return a response indicating both the overall result of the submission and the specific result for each rejected or warned register.

The overall result of the transmission will be one of the following:

- Fully accepted
- Partially accepted
- Fully rejected

The partial result for each register included in the request will be one of the following:

- Accepted
- Rejected



Description of the overall statuses of a request

Fully accepted

A submission resulting in a complete acceptance of the submission shall indicate that all registers included in the referral have passed both syntactic and business validations and have therefore been satisfactorily registered by the Agency.

Fully rejected

A referral that has been fully rejected may be attributable to one of two factors:

1. Either the structure defined in the submission does not comply with the defined scheme (it fails basic structural validations), or there are syntactic errors in the header and therefore the entire request has been rejected.
The response will return a SoapFault-type message, in which the specific error will be indicated.
2. None of the registers included in the request pass corresponding syntactical or business validations (concerning the header) and therefore, they have all been rejected.

Partially accepted

A submission with partial acceptance indicates that not all the registers included in it have been accepted correctly and that those not accepted have therefore failed one of the validations in place.

A new corrected submission will be required to allow the acceptance of the registers in error.

This type of response arises when a single submission contains both accepted registers and rejected registers.



4. Standards and requirements

4.1. Introduction.

The content of the message is in XML format.

The encoding to be used must be UTF-8.

An XML document must fulfil the rules set out in the different schema, which stipulate rules in terms of formats, required fields, etc.; however, in any case, the consistency of data must be guaranteed at the source by those involved in the preparation and submission of data.

Each scheme is organised in Data Groups that contain Data Elements. They have been grouped in such a way that they consist of logical blocks, ensuring consistency with the scope of each scheme.

Submissions may be performed by the party liable for tax payments, a representative thereof for the purposes of this process or an authorised agent, who must have a recognised electronic certificate. Applications that send information to web services must be authenticated with the client's electronic certificate. All NIFs must be validated against the Centralised Database retained by the AEAT.

4.2. Standards used.

The use of web services constitutes the basis of good practice for deploying services that make machine to machine interaction possible, that is, the integrated automation of a process in which various information systems are involved (those of citizen/company and the Tax Agency).

The aim is to use de facto standards for developing web services.

The structure of the messages is based on the creation of XML schema using the W3C recommendation dated 28 October 2004 at <http://www.w3.org/TR/xmlschema-0> and referenced by the namespace <http://www.w3.org/2001/XMLSchema>

Regarding SOAP, SOAP V1.1 available as W3C NOTE of 08-May-2000 at: <http://www.w3.org/TR/2000/NOTE-SOAP-20000508/> and referenced by the namespace <http://schemas.xmlsoap.org/soap/envelope/> will be used.

In SOAP-1.1, there are two styles to implement services, "rpc" mode and "document" mode. Based on current recommendations, "document" mode will always be used (style = "document") with no encryption (use = "literal"). This means that the input and output messages will be described entirely by their respective XML schema.



In the description of the services we will use WSDL 1.1 available as W3C NOTE of 14-March-2001 at: <http://www.w3.org/TR/2001/NOTE-wsdl-20010315> and referenced by the namespace <http://schemas.xmlsoap.org/wsdl/>

4.3. Transmission method.

Environment: Internet.

Protocol: HTTPS.

Messages: Web Service with SOAP 1.1 Document mode.

Certificate: Applications that send information to the web services must authenticate themselves using a qualified client electronic certificate or a qualified seal certificate.

Encoding: UTF-8. The input is an XML that must conform to the specification of the following XSD input schema.



5. Design considerations

5.1. *Communication of incidents in the processing of requests*

Any incidents processing the XML will be reported as described in the SOAP V1.1 protocol, in other words, using the Fault element.

In summary, responses to a request may be any of the following:

Result on the client's side	Action
An XML expected response is shown (May be accepting or rejecting the request)	OK. Message processed
A response with a Fault element and the “soapenv:Server” faultcode received	Resend message
A response with a Fault element and the “soapenv:Client” faultcode received	The message is not correctly formatted or contains incorrect information. Check the content of the “faultstring” element to resolve the problem before resending the message.
No progress with the transmission or the expected XML document has not been received	Resend message



6. Design

6.1. *Structure of the messages.*

Request message

This will contain a SOAP layer and the BODY will feature the submission details.

Response message

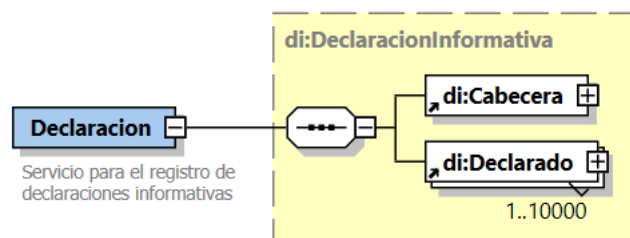
This will contain a SOAP layer and the BODY will feature the response details.

6.2. *Message types.*

6.2.1. Definition of request messages

“Request” XML sent by the taxpayers, consisting of:

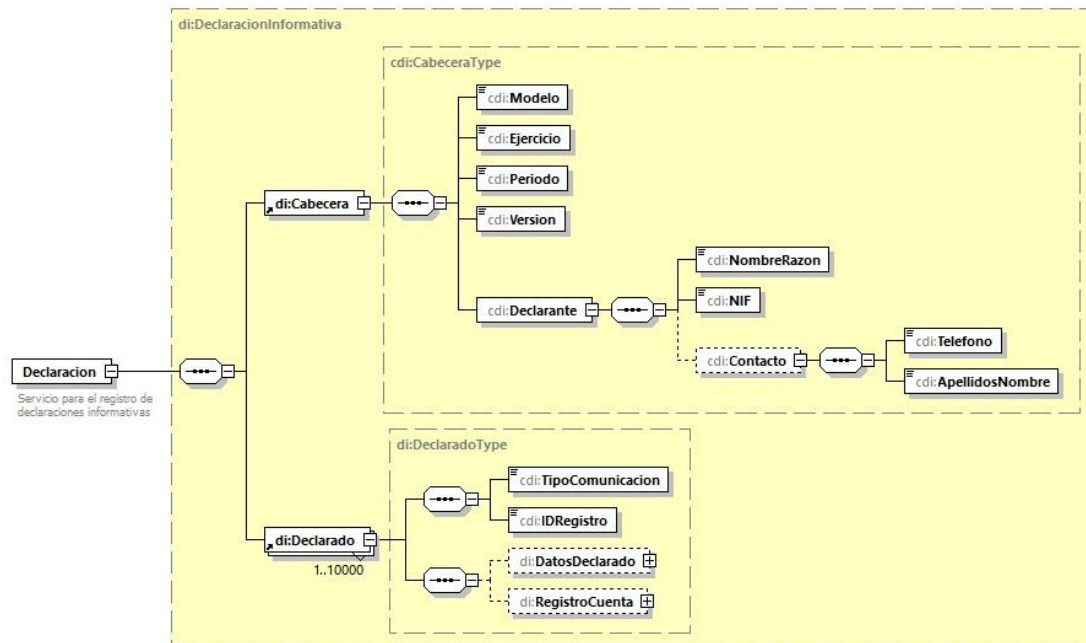
- Header
- List of registers/returns



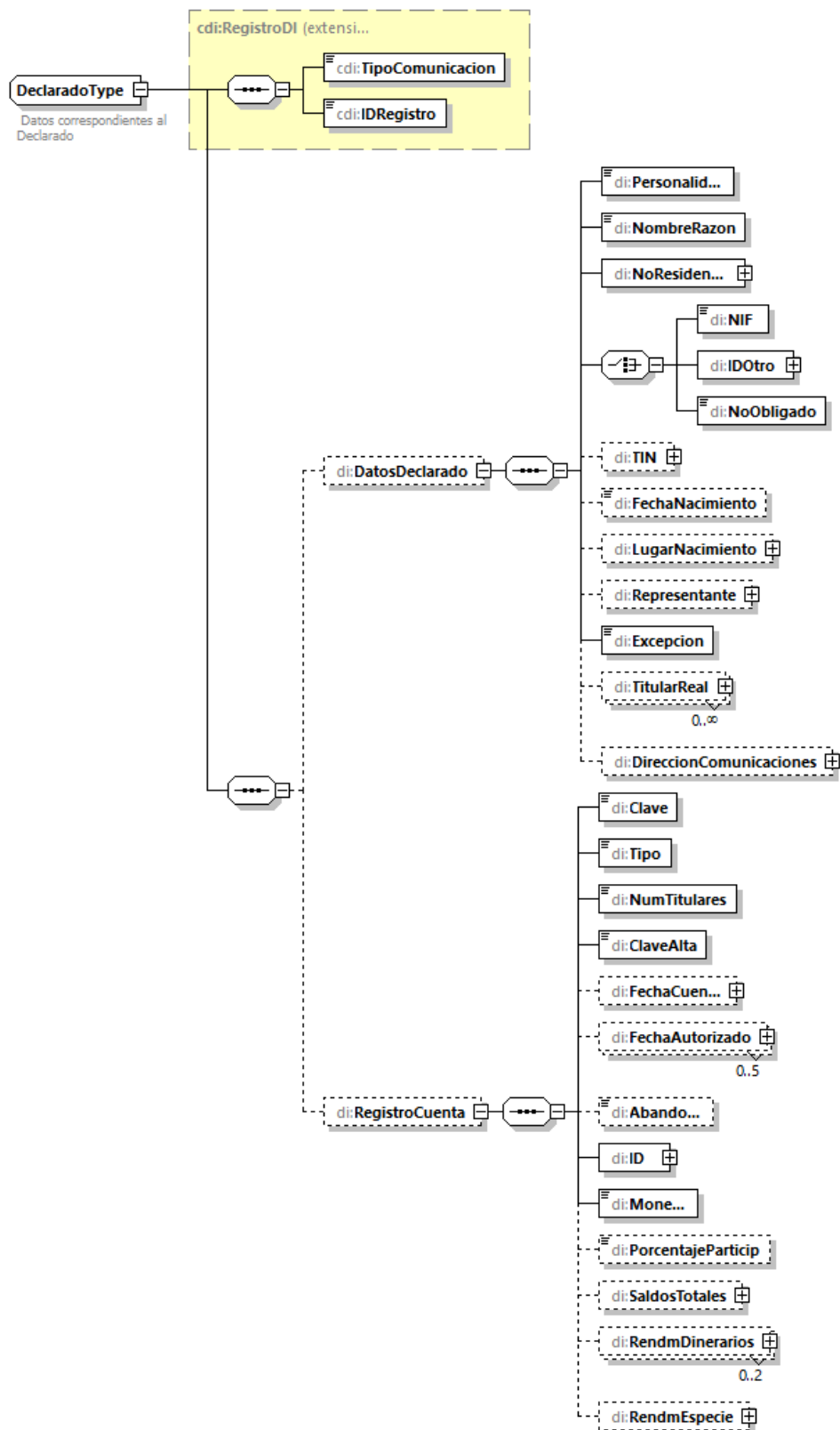


6.2.2. Creation/Amendment/Deletion of registers

The generic structure of the request will be as follows:

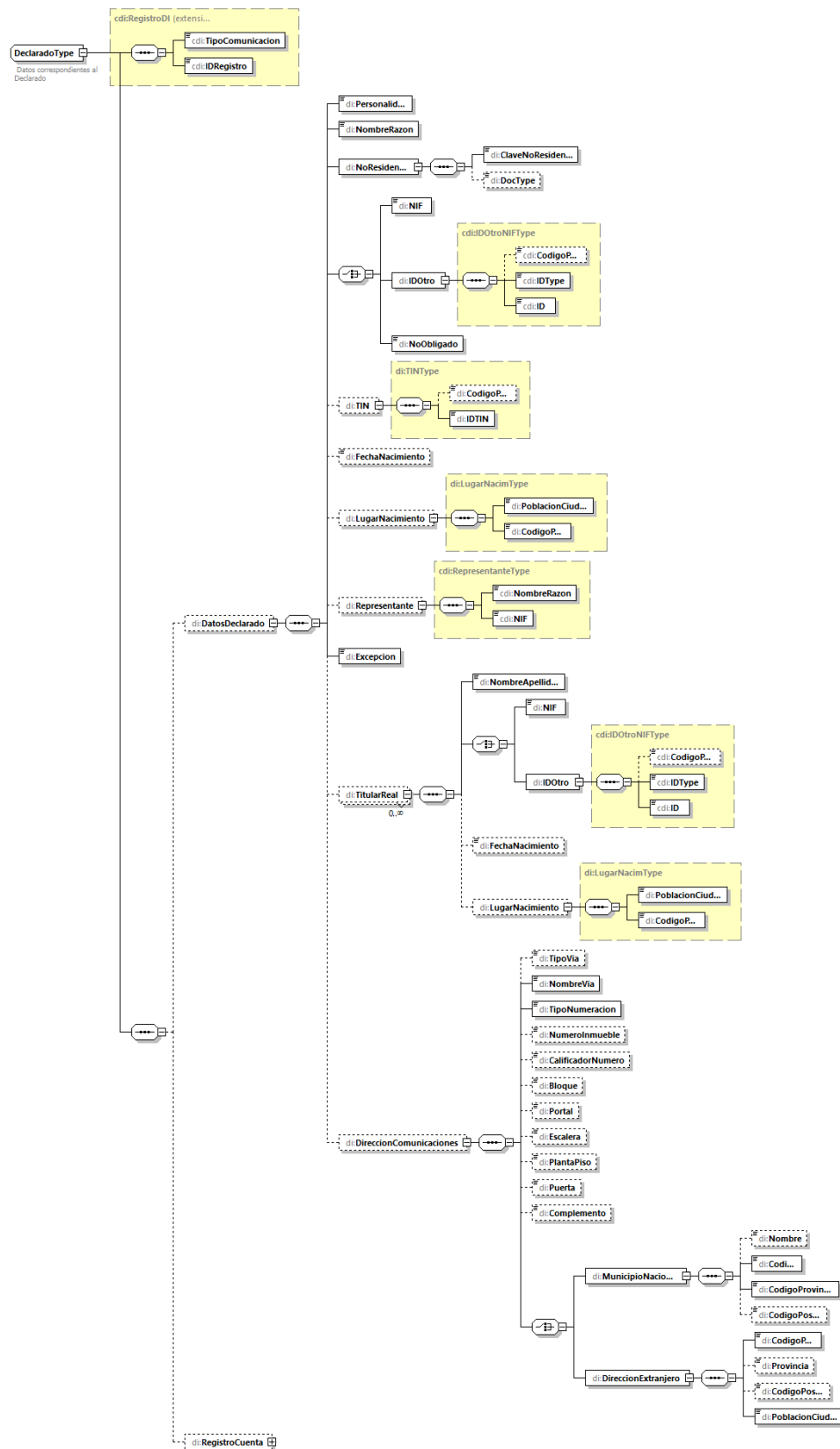


The structure of defined types for each of the registers included in each request is as follows:



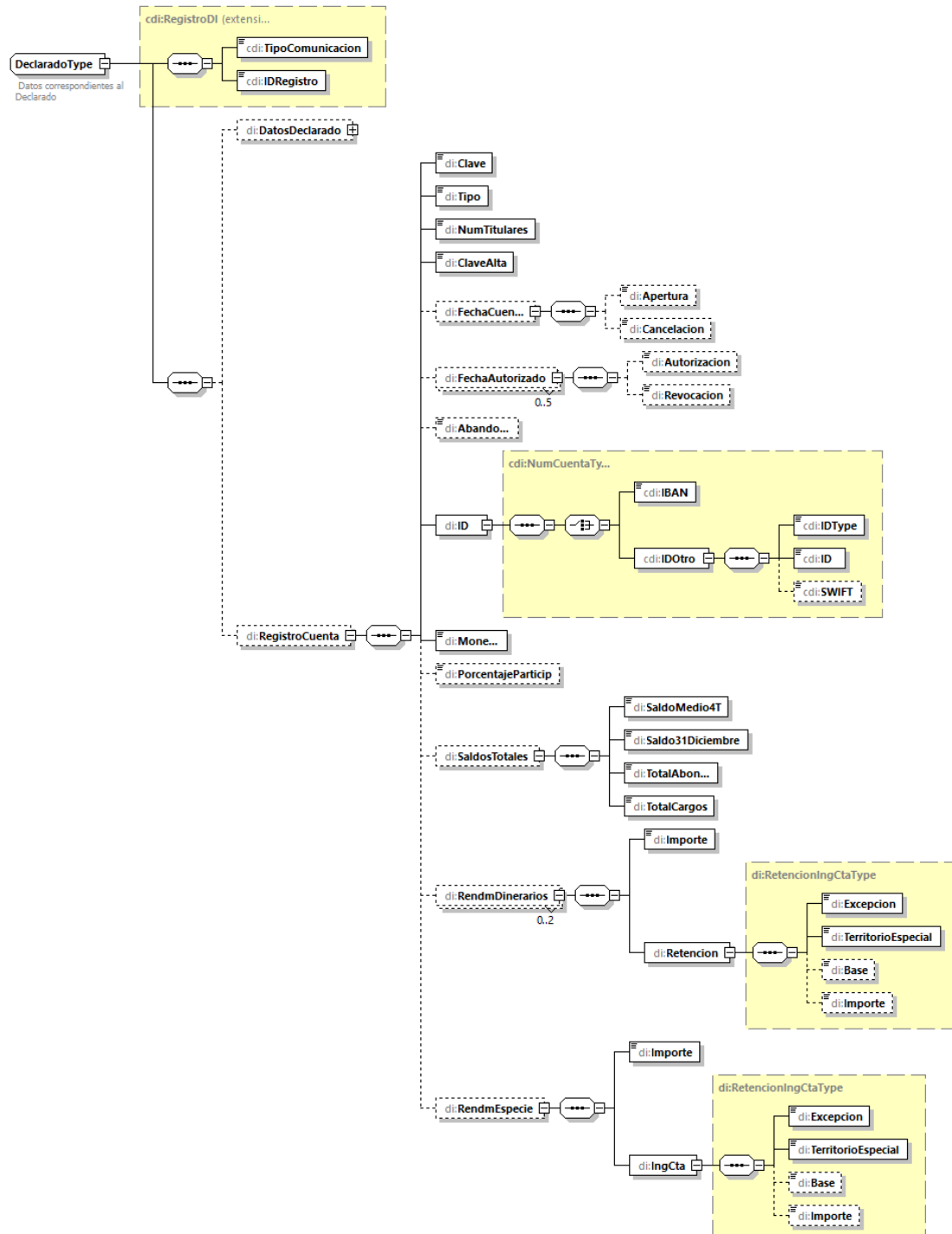


The structure with the DatosDeclarado node fully expanded is:





The structure with the RegistroCuenta block expanded is:





6.2.3. Definition of response messages.

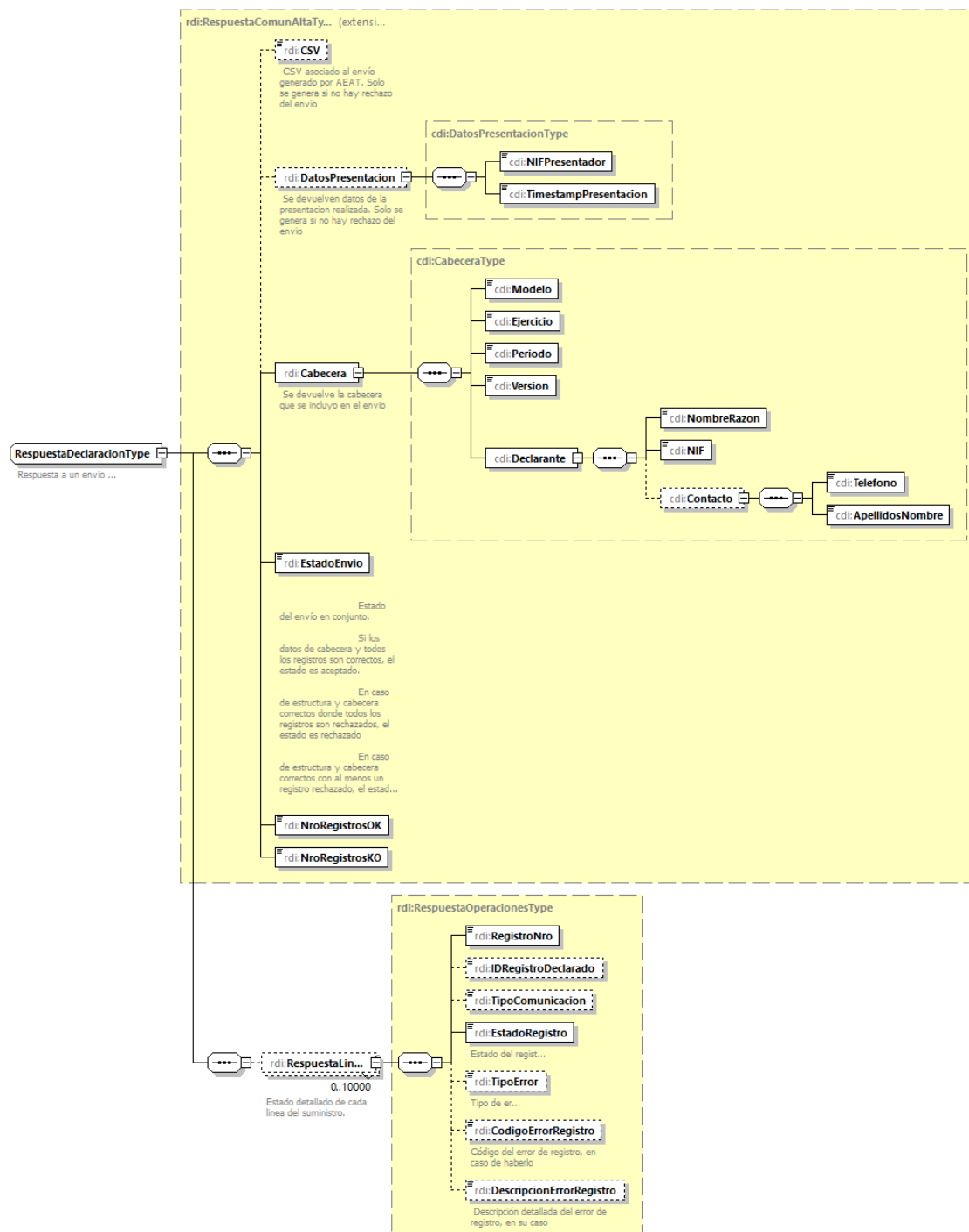
“Response” XML sent by the AEAT:

When the request message has been received correctly by the AEAT and the information requested is ready to be processed, the “Response” XML document will be sent with the corresponding information. In this case, it will consist of:

- Header
- List of accepted registers with incidents/warnings and rejected registers

6.2.4. Response to Add/Modify/Delete registers

The structure of the response will be as follows:





XML SOAPFault:

When the "Request" message sent by the declarant contains errors in the full XML format validation and/or in the content of the header data, a SOAPFault will be generated and the entire submission will be rejected.

Example of an SOAPFault response XML message stating an error has been made:

```
<?xml version="1.0" encoding="UTF-8"?>
<env:Envelope xmlns:env="http://schemas.xmlsoap.org/soap/envelope/">
  <env:Body>
    <env:Fault>
      <faultcode>env:Client</faultcode>
      <faultstring>Codigo[8000].**DIXML** - ERROR: XML de la petición no está bien
formado. Causa: [El tipo de elemento "ddii:Clave" debe finalizar por la etiqueta
final coincidente "</ddii:Clave>"].</faultstring>
    </env:Fault>
  </env:Body>
</env:Envelope>
```



6.3. *Functional specification of the messages.*

A description of each of the elements included in the XML requests is provided below.

6.3.1. Response for register creation

Overall submission status Field **<EstadoEnvio>** in the submission response.

VALUES	DESCRIPTION
Complete acceptance	All registers in the request have status "Correct".
Partial acceptance	Some registers in the request have status "Incorrect". Some registers in the request have status "Incorrect".
Completely rejected	All registers in the request have status "Incorrect".

Register submission status (Response to the submission) Field **<EstadoRegistro>** in the submission response. Specify if the register sent has been correctly validated and it is registered in the system.

VALUES	DESCRIPTION
Accepted (with warnings)	A list will appear of registers that are accepted but contain a warning that must be reviewed by the declarant.
Rejected	The declared register contains errors that cause its rejection. It has not been registered in the system

6.3.1. Error response for registers

The types of error that the system may return in the response are:

VALUES	DESCRIPTION
--------	-------------



Syntactic	Errors due to the submission not complying with the schema specification (format, mandatory elements, etc.)
Semantic	Errors due to business validations not being met (rules specific to the model).
Database	Errors due to the register already existing in a creation operation, or due to the register already being deleted or not existing in an amendment/deletion operation.

6.4. *Values permitted in numeric fields.*

For numeric values, leading zeros should not be used (for example, 01, 001 or 01230, would be incorrect; in their place, 1, 1 and 1230 should be used respectively). After the decimal point, trailing zeros may only be used to indicate decimal precision (for example, 12345.7 is the same as 12345.70 and 12345 is the same as 12345.0 and as 12345.00).

(Note: as part of date formats, the numeric fields expressed by each of the components must feature leading zeros up to the required number of digits, for example: 02-07-2014 (and not 2-7-2014).

6.5. *Clarification concerning special escape characters.*

In the event it is necessary to state one of the following characters in a value of an XML element, they should be escaped with the following XML element:

Character	Escape character
&	&
<	<

NOTE: The field <IDRegistro> must consist of letters and numbers, without any special characters.

Specifically, numbers from 0 to 9, letters from a to z in uppercase or lowercase, excluding “ñ”/“Ñ”, are accepted in this field.



Additionally the hyphen symbol ("–") is also accepted in this field.

The IDRegistro field must not contain spaces, before, after or within the identifier.

7. Annexe I: Definition of services and schema

Contains the definition of the services and schematics of version 1.0

7.1 Definition of services

The definition of services (WSDL) can be found at the following link

https://prewww2.aeat.es/static_files/common/internet/dep/aplicaciones/es/aeat/ddii/enol/mod196/ws/Mod196.wsdl

7.2 Input Schema

The schema of the defined input messages has been included in the following files:

- DIComun.xsd. Contains the definition of types common to different models

https://prewww2.aeat.es/static_files/common/internet/dep/aplicaciones/es/aeat/ddii/enol/comun/DIComun.xsd

- DIModelo196.xsd. Contains the definition of specific Form 196 types.

https://prewww2.aeat.es/static_files/common/internet/dep/aplicaciones/es/aeat/ddii/enol/mod196/ws/DIModelo196.xsd

7.3 Output Schema

The schema of the defined response messages has been included in the following files:

- DIRespuesta.xsd. Response scheme of established operations:

https://prewww2.aeat.es/static_files/common/internet/dep/aplicaciones/es/aeat/ddii/enol/comun/DIRespuesta.xsd



8. Appendix II: XML examples for tax return operations

8.1. Operation: Creation of a register

Location	Transaction	Terms and Conditions	Consequences
Initial creation of a register.	Submission of a register with operation type A0.	The key IDRegistroDeclarado + IDDeclarante + Ejercicio + Periodo must not already exist.	Register is created.

Example XML message for register creation:

The message includes, as an example, a single declared register. Normally, multiple registers would be included in a single submission.

XML de entrada:

```
<?xml version="1.0" encoding="UTF-8"?>
<soapenv:Envelope xmlns:soapenv="http://schemas.xmlsoap.org/soap/envelope/"
xmlns:ddii="http://www.aeat.es/ddii/enol/v10/m196"
xmlns:com="http://www.aeat.es/ddii/enol/v10/comun">
  <soapenv:Header/>
  <soapenv:Body>
    <ddii:Declaracion>
      <ddii:Cabecera>
        <com:Modelo>196</com:Modelo>
        <com:Ejercicio>2026</com:Ejercicio>
        <com:Periodo>01</com:Periodo>
        <com:Version>1.0</com:Version>
        <com:Declarante>
          <com:NombreRazon>ENTIDAD DIRECCION GENERAL DE GESTION
TRIBUTARIA</com:NombreRazon>
          <com:NIF>S2826040D</com:NIF>
          <com:Contacto>
            <com:Telefono>999888777</com:Telefono>
            <com:ApellidosNombre>Nombre Apellido1
Apellido2</com:ApellidosNombre>
          </com:Contacto>
        </com:Declarante>
      </ddii:Cabecera>
      <ddii:Declarado>
        <com:TipoComunicacion>A0</com:TipoComunicacion>
        <com:IDRegistro>IDRegistrov42NF0001</com:IDRegistro>
        <ddii:DatosDeclarado>
          <ddii:Personalidad>F</ddii:Personalidad>
        </ddii:DatosDeclarado>
      </ddii:Declarado>
    </ddii:Declaracion>
  </soapenv:Body>
</soapenv:Envelope>
```



Taxation IT Department Subdirectorato General for Applications

Application Form 196

Version: 1.2

```
<ddii:NombreRazon>CERTIFICADO UNO TELEMATICAS</ddii:NombreRazon>
<ddii:NoResidencia>
  <ddii:ClaveNoResidente>2</ddii:ClaveNoResidente>
  <ddii:DocType>4</ddii:DocType>
</ddii:NoResidencia>
<ddii:NoObligado>2</ddii:NoObligado>
<ddii:FechaNacimiento>1957-08-13</ddii:FechaNacimiento>
<ddii:LugarNacimiento>
  <ddii:PoblacionCiudad>a</ddii:PoblacionCiudad>
  <ddii:CodigoPais>GE</ddii:CodigoPais>
</ddii:LugarNacimiento>
<ddii:Representante>
  <com:NombreRazon>AAA BBB CCC</com:NombreRazon>
  <com:NIF>K0200003H</com:NIF>
</ddii:Representante>
<ddii:Excepcion>1</ddii:Excepcion>
<ddii:TitularReal>
  <ddii:NombreApellidos>AAA BBB CCC</ddii:NombreApellidos>
  <ddii:NIF>K0200003H</ddii:NIF>
  <ddii:FechaNacimiento>1957-08-13</ddii:FechaNacimiento>
  <ddii:LugarNacimiento>
    <ddii:PoblacionCiudad>a</ddii:PoblacionCiudad>
    <ddii:CodigoPais>BF</ddii:CodigoPais>
  </ddii:LugarNacimiento>
</ddii:TitularReal>
<ddii:TitularReal>
  <ddii:NombreApellidos>titular real 2 idotro</ddii:NombreApellidos>
  <ddii:IDotro>
    <com:CodigoPais>FR</com:CodigoPais>
    <com:IDType>02</com:IDType>
    <com:ID>FR90513637918</com:ID>
  </ddii:IDotro>
  <ddii:FechaNacimiento>1957-08-13</ddii:FechaNacimiento>
  <ddii:LugarNacimiento>
    <ddii:PoblacionCiudad>a</ddii:PoblacionCiudad>
    <ddii:CodigoPais>GB</ddii:CodigoPais>
  </ddii:LugarNacimiento>
</ddii:TitularReal>
<ddii:DireccionComunicaciones>
  <ddii:TipoVia>C</ddii:TipoVia>
  <ddii:NombreVia>a</ddii:NombreVia>
  <ddii:TipoNumeracion>S/N</ddii:TipoNumeracion>
  <ddii:NumeroInmueble/>
  <ddii:CalificadorNumero>a</ddii:CalificadorNumero>
  <ddii:Bloque>a</ddii:Bloque>
  <ddii:Portal>a</ddii:Portal>
  <ddii:Escalera>a</ddii:Escalera>
  <ddii:PlantaPiso>a</ddii:PlantaPiso>
  <ddii:Puerta>a</ddii:Puerta>
  <ddii:Complemento>a</ddii:Complemento>
  <ddii:MunicipioNacional>
    <ddii:Nombre>Madrid</ddii:Nombre>
    <ddii:Codigo>28079</ddii:Codigo>
    <ddii:CodigoProvincia>28</ddii:CodigoProvincia>
  </ddii:MunicipioNacional>
</ddii:DireccionComunicaciones>
</ddii:DatosDeclarado>
<ddii:RegistroCuenta>
  <ddii:Clave>N</ddii:Clave>
  <ddii:Tipo>5</ddii:Tipo>
```



Taxation IT Department Subdirectorato General for Applications

Application Form 196

Version: 1.2

```
<ddii:NumTitulares>11</ddii:NumTitulares>
<ddii:ClaveAlta>5</ddii:ClaveAlta>
<ddii:ID>
  <com:IDOtros>
    <com:IDType>1</com:IDType>
    <com:ID>identificador</com:ID>
    <!--Optional:-->
    <com:SWIFT>swift</com:SWIFT>
  </com:IDOtros>
</ddii:ID>
<ddii:Moneda>D</ddii:Moneda>
<ddii:PorcentajeParticip>0</ddii:PorcentajeParticip>
</ddii:RegistroCuenta>
</ddii:Declarado>
</ddii:Declaracion>
</soapenv:Body>
</soapenv:Envelope>
```

XML response to the request:

```
<env:Envelope xmlns:env="http://schemas.xmlsoap.org/soap/envelope/">
  <env:Header/>
  <env:Body Id="Body">
    <RespuestaDeclaracion xmlns="http://www.aeat.es/ddii/enol/v10/respuesta"
      xmlns:ns2="http://www.aeat.es/ddii/enol/v10/comun">
      <CSV>A-VCQPWCDHSVY9LN</CSV>
      <DatosPresentacion>
        <ns2:NIFPresentador>89890001K</ns2:NIFPresentador>
        <ns2:TimestampPresentacion>2025-07-
11T08:15:08.000+02:00</ns2:TimestampPresentacion>
      </DatosPresentacion>
      <Cabecera>
        <ns2:Modelo>196</ns2:Modelo>
        <ns2:Ejercicio>2026</ns2:Ejercicio>
        <ns2:Periodo>01</ns2:Periodo>
        <ns2:Version>1.0</ns2:Version>
        <ns2:Declarante>
          <ns2:NombreRazon>ENTIDAD DIRECCION GENERAL DE GESTION
TRIBUTARIA</ns2:NombreRazon>
          <ns2:NIF>S2826040D</ns2:NIF>
          <ns2:Contacto>
            <ns2:Telefono>999888777</ns2:Telefono>
            <ns2:ApellidosNombre>Nombre Apellido1
Apellido2</ns2:ApellidosNombre>
          </ns2:Contacto>
        </ns2:Declarante>
      </Cabecera>
      <EstadoEnvio>Aceptacion Completa</EstadoEnvio>
      <NroRegistrosOK>1</NroRegistrosOK>
      <NroRegistrosKO>0</NroRegistrosKO>
    </RespuestaDeclaracion>
  </env:Body>
</env:Envelope>
```



8.2. Operation: Modification of a previously submitted register

Location	Transaction	Terms and Conditions	Consequences
Correction of an error in a register within the return.	Submission of a return with the unique key (IDRegistroDeclarado + IDDeclarante + Ejercicio + Periodo) of the original register and operation type A1.	The key IDRegistroDeclarado + IDDeclarante + Ejercicio + Periodo must already exist.	The original register is fully replaced: - Creation of the register with the new data for the IDRegistroDeclarado - Deletion of the original register with the same IDRegistroDeclarado

IMPORTANT: Modification of a register (IDRegistroDeclarado + IDDeclarante + Ejercicio + Periodo) implies the deletion of all data originally declared under that IDRegistro and creation of the register with the new data submitted. It therefore completely replaces the original register's data.

Example XML message for modification of a previously submitted register:

TypeComunicación is set to A1, and all information for the new register replacing the existing register is provided.

Input XML:

```
<?xml version="1.0" encoding="UTF-8"?>
<soapenv:Envelope xmlns:soapenv="http://schemas.xmlsoap.org/soap/envelope/"
xmlns:ddii="http://www.aeat.es/ddii/enol/v10/m196"
xmlns:com="http://www.aeat.es/ddii/enol/v10/comun">
  <soapenv:Header/>
  <soapenv:Body>
    <ddii:Declaracion>
      <ddii:Cabecera>
        <com:Modelo>196</com:Modelo>
        <com:Ejercicio>2026</com:Ejercicio>
        <com:Periodo>01</com:Periodo>
        <com:Version>1.0</com:Version>
        <com:Declarante>
          <com:NombreRazon>ENTIDAD DIRECCION GENERAL DE GESTION
TRIBUTARIA</com:NombreRazon>
          <com:NIF>S2826040D</com:NIF>
          <com:Contacto>
            <com:Telefono>999888777</com:Telefono>
            <com:ApellidosNombre>Nombre Apellido1
Apellido2</com:ApellidosNombre>
          </com:Contacto>
        </com:Declarante>
      </ddii:Cabecera>
    </ddii:Declaracion>
  </soapenv:Body>
</soapenv:Envelope>
```



Taxation IT Department Subdirectorato General for Applications

Application Form 196

Version: 1.2

```
</com:Declarante>
</ddii:Cabecera>
<ddii:Declarado>
  <com:TipoComunicacion>A1</com:TipoComunicacion>
  <com:IDRegistro>IDRegistrov42NF0001</com:IDRegistro>
  <ddii:DatosDeclarado>
    <ddii:Personalidad>F</ddii:Personalidad>
    <ddii:NombreRazon>CERTIFICADO UNO TELEMATICAS</ddii:NombreRazon>
    <ddii:NoResidencia>
      <ddii:ClaveNoResidente>2</ddii:ClaveNoResidente>
      <ddii:DocType>4</ddii:DocType>
    </ddii:NoResidencia>
    <ddii:NoObligado>2</ddii:NoObligado>
    <ddii:TIN>
      <ddii:CodigoPais>ES</ddii:CodigoPais>
      <ddii:IDTIN>89890001K</ddii:IDTIN>
    </ddii:TIN>
    <ddii:FechaNacimiento>1957-08-13</ddii:FechaNacimiento>
    <ddii:LugarNacimiento>
      <ddii:PoblacionCiudad>a</ddii:PoblacionCiudad>
      <ddii:CodigoPais>GE</ddii:CodigoPais>
    </ddii:LugarNacimiento>
    <ddii:Representante>
      <com:NombreRazon>NOMBRE APELLIDO1 APELLIDO2</com:NombreRazon>
      <com:NIF>K0000000H</com:NIF>
    </ddii:Representante>
    <ddii:Excepcion>1</ddii:Excepcion>
    <ddii:TitularReal>
      <ddii:NombreApellidos>NOMBRE APELLIDO1
APELLIDO2</ddii:NombreApellidos>
      <ddii:NIF>K0200003H</ddii:NIF>
      <ddii:FechaNacimiento>1957-08-13</ddii:FechaNacimiento>
      <ddii:LugarNacimiento>
        <ddii:PoblacionCiudad>a</ddii:PoblacionCiudad>
        <ddii:CodigoPais>BF</ddii:CodigoPais>
      </ddii:LugarNacimiento>
    </ddii:TitularReal>
    <ddii:TitularReal>
      <ddii:NombreApellidos>titular real </ddii:NombreApellidos>
      <ddii:IDOtros>
        <com:CodigoPais>FR</com:CodigoPais>
        <com:IDType>02</com:IDType>
        <com:ID>FR90513637918</com:ID>
      </ddii:IDOtros>
      <ddii:FechaNacimiento>1957-08-13</ddii:FechaNacimiento>
      <ddii:LugarNacimiento>
        <ddii:PoblacionCiudad>XXXXX</ddii:PoblacionCiudad>
        <ddii:CodigoPais>GB</ddii:CodigoPais>
      </ddii:LugarNacimiento>
    </ddii:TitularReal>
    <ddii:DireccionComunicaciones>
      <ddii:TipoVia>C</ddii:TipoVia>
      <ddii:NombreVia>NombreVia</ddii:NombreVia>
      <ddii:TipoNumeracion>S/N</ddii:TipoNumeracion>
      <ddii:NumeroInmueble/>
      <ddii:CalificadorNumero>a</ddii:CalificadorNumero>
      <ddii:Bloque>a</ddii:Bloque>
      <ddii:Portal>a</ddii:Portal>
      <ddii:Escalera>a</ddii:Escalera>
      <ddii:PlantaPiso>a</ddii:PlantaPiso>
```



```
<ddii:Puerta>a</ddii:Puerta>
<ddii:Complemento>a</ddii:Complemento>
<ddii:MunicipioNacional>
  <ddii:Nombre>Madrid</ddii:Nombre>
  <ddii:Codigo>XXXXX</ddii:Codigo>
  <ddii:CodigoProvincia>XX</ddii:CodigoProvincia>
</ddii:MunicipioNacional>
</ddii:DireccionComunicaciones>
</ddii:DatosDeclarado>
<ddii:RegistroCuenta>
  <ddii:Clave>N</ddii:Clave>
  <ddii:Tipo>5</ddii:Tipo>
  <ddii:NumTitulares>11</ddii:NumTitulares>
  <ddii:ClaveAlta>5</ddii:ClaveAlta>
  <ddii:ID>
    <com:IDOtro>
      <com:IDType>1</com:IDType>
      <com:ID>identificador</com:ID>
      <!--Optional:-->
      <com:SWIFT>swift</com:SWIFT>
    </com:IDOtro>
  </ddii:ID>
  <ddii:Moneda>D</ddii:Moneda>
  <ddii:PorcentajeParticip>0</ddii:PorcentajeParticip>
</ddii:RegistroCuenta>
</ddii:Declarado>
</ddii:Declaracion>
</soapenv:Body>
</soapenv:Envelope>
```

XML response to the request:

```
<?xml version="1.0" encoding="UTF-8"?>
<env:Envelope xmlns:env="http://schemas.xmlsoap.org/soap/envelope/">
  <env:Header/>
  <env:Body Id="Body">
    <RespuestaDeclaracion xmlns="http://www.aeat.es/ddii/enol/v10/respuesta"
xmlns:ns2="http://www.aeat.es/ddii/enol/v10/comun">
      <CSV>A-62WKM9ASRL4VTX</CSV>
      <DatosPresentacion>
        <ns2:NIFPresentador>89890001K</ns2:NIFPresentador>
        <ns2:TimestampPresentacion>2025-07-
11T08:50:36.000+02:00</ns2:TimestampPresentacion>
      </DatosPresentacion>
      <Cabecera>
        <ns2:Modelo>196</ns2:Modelo>
        <ns2:Ejercicio>2026</ns2:Ejercicio>
        <ns2:Periodo>01</ns2:Periodo>
        <ns2:Version>1.0</ns2:Version>
        <ns2:Declarante>
          <ns2:NombreRazon>ENTIDAD DIRECCION GENERAL DE GESTION
TRIBUTARIA</ns2:NombreRazon>
          <ns2:NIF>S2826040D</ns2:NIF>
          <ns2:Contacto>
            <ns2:Telefono>999888777</ns2:Telefono>
            <ns2:ApellidosNombre>Nombre Apellido1
Apellido2</ns2:ApellidosNombre>
          </ns2:Contacto>
        </ns2:Declarante>
      </Cabecera>
```



```
<EstadoEnvio>Aceptacion Completa</EstadoEnvio>
<NroRegistrosOK>1</NroRegistrosOK>
<NroRegistrosKO>0</NroRegistrosKO>
</RespuestaDeclaracion>
</env:Body>
</env:Envelope>
```

8.3. Operation: Deletion of a previously submitted register.

Location	Transaction	Terms and Conditions	Consequences
Deletion of a register previously submitted in error.	Submission of a return with the unique key (IDRegistroDeclarado + IDDeclarante + Ejercicio + Periodo) of the original register.	The key IDRegistroDeclarado + IDDeclarante + Ejercicio + Periodo must already exist.	Original register is deleted.

Example XML message for deletion of a previously submitted register:

TypeComunicación is set to A2, and only the IDRegistro of the register to be deleted is provided.

Input XML:

```
<?xml version="1.0" encoding="UTF-8"?>
<soapenv:Envelope xmlns:soapenv="http://schemas.xmlsoap.org/soap/envelope/"
  xmlns:ddii="http://www.aeat.es/ddii/enol/v10/m196"
  xmlns:com="http://www.aeat.es/ddii/enol/v10/comun">
  <soapenv:Header/>
  <soapenv:Body>
    <ddii:Declaracion>
      <ddii:Cabecera>
        <com:Modelo>196</com:Modelo>
        <com:Ejercicio>2026</com:Ejercicio>
        <com:Periodo>01</com:Periodo>
        <com:Version>1.0</com:Version>
        <com:Declarante>
          <com:NombreRazon>ENTIDAD DIRECCION GENERAL DE GESTION
          TRIBUTARIA</com:NombreRazon>
          <com:NIF>S2826040D</com:NIF>
          <com:Contacto>
            <com:Telefono>999888777</com:Telefono>
            <com:ApellidosNombre>Presentador Electronico</com:ApellidosNombre>
          </com:Contacto>
        </com:Declarante>
      </ddii:Cabecera>
```



```
<ddii:Declarado>
  <com:TipoComunicacion>A2</com:TipoComunicacion>
  <com:IDRegistro>IDRegistrov42NF0001</com:IDRegistro>
</ddii:Declarado>
</ddii:Declaracion>
</soapenv:Body>
</soapenv:Envelope>
```

XML response to the request:

```
<?xml version="1.0" encoding="UTF-8"?>
<env:Envelope xmlns:env="http://schemas.xmlsoap.org/soap/envelope/">
  <env:Header/>
  <env:Body Id="Body">
    <RespuestaDeclaracion xmlns="http://www.aeat.es/ddii/enol/v10/respuesta"
xmlns:ns2="http://www.aeat.es/ddii/enol/v10/comun">
      <CSV>A-SZEHN9CBJEG6SZ</CSV>
      <DatosPresentacion>
        <ns2:NIFPresentador>89890001K</ns2:NIFPresentador>
        <ns2:TimestampPresentacion>2025-07-
11T09:26:48.000+02:00</ns2:TimestampPresentacion>
      </DatosPresentacion>
      <Cabecera>
        <ns2:Modelo>196</ns2:Modelo>
        <ns2:Ejercicio>2026</ns2:Ejercicio>
        <ns2:Periodo>01</ns2:Periodo>
        <ns2:Version>1.0</ns2:Version>
        <ns2:Declarante>
          <ns2:NombreRazon>ENTIDAD DIRECCION GENERAL DE GESTION
TRIBUTARIA</ns2:NombreRazon>
          <ns2:NIF>S2826040D</ns2:NIF>
          <ns2:Contacto>
            <ns2:Telefono>999888777</ns2:Telefono>
            <ns2:ApellidosNombre>Presentador Electronico</ns2:ApellidosNombre>
          </ns2:Contacto>
        </ns2:Declarante>
      </Cabecera>
      <EstadoEnvio>Aceptacion Completa</EstadoEnvio>
      <NroRegistrosOK>1</NroRegistrosOK>
      <NroRegistrosKO>0</NroRegistrosKO>
    </RespuestaDeclaracion>
  </env:Body>
</env:Envelope>
```

8.4. Operation: Multiple deletion of several previously submitted registers

Example XML message for multiple deletion of several previously submitted registers:

Input XML:

```
<?xml version="1.0" encoding="UTF-8"?>
```



```
<soapenv:Envelope xmlns:soapenv="http://schemas.xmlsoap.org/soap/envelope/"
xmlns:ddii="http://www.aeat.es/ddii/enol/v10/m196"
xmlns:com="http://www.aeat.es/ddii/enol/v10/comun">
  <soapenv:Header/>
  <soapenv:Body>
    <ddii:Declaracion>
      <ddii:Cabecera>
        <com:Modelo>196</com:Modelo>
        <com:Ejercicio>2026</com:Ejercicio>
        <com:Periodo>01</com:Periodo>
        <com:Version>1.0</com:Version>
        <com:Declarante>
          <com:NombreRazon>ENTIDAD DIRECCION GENERAL DE GESTION
TRIBUTARIA</com:NombreRazon>
          <com:NIF>S2826040D</com:NIF>
          <com:Contacto>
            <com:Telefono>999888777</com:Telefono>
            <com:ApellidosNombre>Presentador Electronico</com:ApellidosNombre>
          </com:Contacto>
        </com:Declarante>
      </ddii:Cabecera>
      <ddii:Declarado>
        <com:TipoComunicacion>A2</com:TipoComunicacion>
        <com:IDRegistro>IDRegistro1</com:IDRegistro>
      </ddii:Declarado>

      <ddii:Declarado>
        <com:TipoComunicacion>A2</com:TipoComunicacion>
        <com:IDRegistro>IDRegistro2</com:IDRegistro>
      </ddii:Declarado>

      <ddii:Declarado>
        <com:TipoComunicacion>A2</com:TipoComunicacion>
        <com:IDRegistro>IDRegistro3</com:IDRegistro>
      </ddii:Declarado>
    </ddii:Declaracion>
  </soapenv:Body>
</soapenv:Envelope>
```

XML response to the request

```
<?xml version="1.0" encoding="UTF-8"?>
<env:Envelope xmlns:env="http://schemas.xmlsoap.org/soap/envelope/">
  <env:Header/>
  <env:Body Id="Body">
    <RespuestaDeclaracion xmlns="http://www.aeat.es/ddii/enol/v10/respuesta"
xmlns:ns2="http://www.aeat.es/ddii/enol/v10/comun">
      <CSV>A-TAFFXVCE9TJEU7</CSV>
      <DatosPresentacion>
        <ns2:NIFPresentador>89890001K</ns2:NIFPresentador>
        <ns2:TimestampPresentacion>2025-07-
11T09:37:53.000+02:00</ns2:TimestampPresentacion>
      </DatosPresentacion>
      <Cabecera>
        <ns2:Modelo>196</ns2:Modelo>
        <ns2:Ejercicio>2026</ns2:Ejercicio>
        <ns2:Periodo>01</ns2:Periodo>
        <ns2:Version>1.0</ns2:Version>
        <ns2:Declarante>
```



```
<ns2:NombreRazon>ENTIDAD DIRECCION GENERAL DE GESTION
TRIBUTARIA</ns2:NombreRazon>
<ns2:NIF>S2826040D</ns2:NIF>
<ns2:Contacto>
  <ns2:Telefono>999888777</ns2:Telefono>
  <ns2:ApellidosNombre>Presentador Electronico</ns2:ApellidosNombre>
</ns2:Contacto>
</ns2:Declarante>
</Cabecera>
<EstadoEnvio>Aceptacion Completa</EstadoEnvio>
<NroRegistrosOK>3</NroRegistrosOK>
<NroRegistrosKO>0</NroRegistrosKO>
</RespuestaDeclaracion>
</env:Body>
</env:Envelope>
```

8.5. Operation: Example of a response with a semantic error

Example XML response message with a Semantic error:

```
<?xml version="1.0" encoding="UTF-8"?>
<env:Envelope xmlns:env="http://schemas.xmlsoap.org/soap/envelope/">
  <env:Header/>
  <env:Body Id="Body">
    <RespuestaDeclaracion xmlns="http://www.aeat.es/ddii/enol/v10/respuesta"
xmlns:ns2="http://www.aeat.es/ddii/enol/v10/comun">
      <DatosPresentacion>
        <ns2:NIFPresentador>89890001K</ns2:NIFPresentador>
        <ns2:TimestampPresentacion>2025-07-
15T09:20:34.000+02:00</ns2:TimestampPresentacion>
      </DatosPresentacion>
      <Cabecera>
        <ns2:Modelo>196</ns2:Modelo>
        <ns2:Ejercicio>2026</ns2:Ejercicio>
        <ns2:Periodo>01</ns2:Periodo>
        <ns2:Version>1.0</ns2:Version>
        <ns2:Declarante>
          <ns2:NombreRazon>ENTIDAD DIRECCION GENERAL DE GESTION
TRIBUTARIA</ns2:NombreRazon>
          <ns2:NIF>S2826040D</ns2:NIF>
          <ns2:Contacto>
            <ns2:Telefono>999888777</ns2:Telefono>
            <ns2:ApellidosNombre>Nombre Apellido1
Apellido2</ns2:ApellidosNombre>
          </ns2:Contacto>
        </ns2:Declarante>
      </Cabecera>
      <EstadoEnvio>Rechazo Completo</EstadoEnvio>
      <NroRegistrosOK>0</NroRegistrosOK>
      <NroRegistrosKO>1</NroRegistrosKO>
      <RespuestaLinea>
        <RegistroNro>1</RegistroNro>
        <IDRegistroDeclarado>IDRegistrov42NF0002</IDRegistroDeclarado>
        <TipoComunicacion>A0</TipoComunicacion>
        <EstadoRegistro>Rechazado</EstadoRegistro>
```



```
<TipoError>Semantico</TipoError>
<CodigoErrorRegistro>2002</CodigoErrorRegistro>
<DescripcionErrorRegistro>ERROR: Fallo en la identificacion del
TitularReal.</DescripcionErrorRegistro>
</RespuestaLinea>
</RespuestaDeclaracion>
</env:Body>
</env:Envelope>
```

9. Peculiarities of submission for period 12

Form 196 becomes a periodic form from the 2026 financial year. This means that 12 submissions must be made, one for each month of the year.

The content of period 12 will differ from periods 1 to 11, as the following additional information must also be submitted:

- Domicilio a efectos de comunicación
- Saldos
 - o Saldo medio del cuarto trimestre
 - o Saldo a 31 de diciembre
 - o Total abonos
 - o Total cargos
- Rendimientos
 - o Importe de rendimientos dinerarios
 - o Importe de rendimientos en especie
 - o Retenciones

IMPORTANT: If this information is submitted in periods 01 to 11 the register will be rejected.



10. Submission using the Web Services client provided by the AEAT

The submission of declared registers has been designed to be implemented through a machine-to-machine interface. Even so, the AEAT offers a service for small declarants that allows a file of declared registers to be submitted.

This AEAT support service sends the selected file to the service provided by the AEAT without applying any transformation to it. Therefore, if the file exceeds the number of registers supported by the web service it will be rejected. It is the responsibility of the declarant to split the file and to submit each of the fragments resulting from that split.

The response from the web service is provided exactly as generated by the AEAT server and it is the responsibility of the declarant to assess it.

PREPRODUCTION:

https://prewww1.aeat.es/static_files/common/internet/dep/explotacion/ws/ClienteWSAEAT OPC.html?OPC=/static_files/common/internet/dep/aplicaciones/es/aeat/ddii/enol/mod196/ws/opciones.js

The visual appearance of the application will be as follows:

Invocación a Web Services de la AEAT

No se ha seleccionado ningún archivo

* URL Endpoint (sin dominio)

Petición Respuesta del servidor:

11. Submission through the test portal

The purpose of the test portal is to allow external users of the Tax Agency to carry out test submissions of returns freely, with the sole requirement of authenticating themselves with a valid electronic certificate.

Returns submitted through this portal are stored in a database belonging to the AEAT test environment and under no circumstances have any tax effect.

For the use of a qualified legal entity certificate, the following addresses must be used:

<https://prewww1.aeat.es/wpl/DDII-ENOL/ws/mod196/DdiiEnolMod196V1SOAP>



Taxation IT Department
Subdirectorato General for Applications

Application Form 196

Version: 1.2

For the use of a qualified seal certificate:

<https://prewww10.aeat.es/wlpl/DDII-ENOL/ws/mod196/DdiiEnolMod196V1SOAP>