

## VAT return: System outside the Union

### 1. Filer

Enter the NOE code assigned to the filer by the State Tax Agency.

The NOE appears in the Express Ruling agreeing to inclusion in the special regime.

### 2. Year and period

- Enter the year and period (first quarter, second quarter, third quarter, fourth quarter)
- Fill in the dates: Date from, \_\_\_\_\_ Date to \_\_\_\_\_

corresponding to the period declared, when this is not a calendar quarter, only when:

- a) The date of inclusion in any of the special schemes is later than the first day of the quarter.

The “Date from” will be the date of inclusion in the corresponding special scheme.

- b) The State Tax Agency has recognised withdrawal from the special scheme for the following reasons:

1. Change of Regime due to a new Permanent Establishment in a Member State

The “Date to” will be the agreed date of withdrawal from the corresponding special regime.

- Fill in “Return with no activity” when the business or professional has not performed any of the services included in this special regime during the period of the return.
- Fill in “Return Amendment” when there is a previous return for the same year and period and you want to change the information on it.

For a Return Amendment, the information from the previous declaration will be pre-loaded. In this case, the filer can change the relevant information in Section 3 and add the correct information.

### 3. Provision of services from the Member State of Identification Spain

For each Member State of Consumption where services covered by this regime have been provided, the following information must be filled in:

Country Code for the MS of Consumption, the VAT Rate for that MS of Consumption, and the Taxable Base in euros.