

## VAT return: Union system

### 1. Filer

Enter the filer's Tax ID (NIF).

### 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 in the Member State of identification due to termination of the establishment”
2. “Change in the Member State of identification due to relocation of headquarters”
3. “No longer meeting the conditions of the EU regime”, and requesting to remain covered by the EU's external regime in Spain from that date.

The Date to will correspond to the date on which withdrawal from the corresponding special regime was agreed.

- 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.

A return amendment must also be filed in order to settle a pending VAT payment (from a previous return for the same year and period). Remember that this can be paid in Spain only if the Member State of Consumption has not issued a payment reminder.

For a Return Amendment, the information from the previous return will be pre-loaded. In this case, the filer must change the relevant information in Sections 3 and 4.

### 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.

This section must not include telecommunications, radio and television broadcasting or online services provided in the territory where the tax is applied. The provision of these services is covered by the general VAT regime.

Likewise, this section must not include the provision of telecommunications, radio and television broadcasting or online services provided in a Member State in which you have a Permanent Establishment. These operations will be included in the national VAT returns of said Permanent Establishment.

### 4. Provision of services from Permanent Establishments located in member states other than Spain

For each Permanent Establishment, enter the Country Code for the country in which it is established and the VATIN/Other identification codes assigned to this Permanent Establishment.

For each Permanent Establishment and 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.

This section must not include the provision of telecommunications, radio and television broadcasting or online services provided in a Member State where the business or professional has the headquarters of their economic activity or a permanent establishment. These operations will be included in the national VAT returns of the corresponding States of Consumption.

### 5. Type of tax return

The result of the tax return will always be positive (except for the return type “No Activity”) and you will need the NRC Reference Number to pay it.

You must indicate:

- a) **Full Payment:** When paying in the total outstanding VAT resulting from the return
- b) **Partial Payment:** When not paying in the total outstanding VAT resulting from the return.

In the “Amount” field you must fill in the outstanding VAT you are going to pay into the account, and the amount still pending will appear in the field “Amount pending payment”.



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- c) **No payment:** When not paying in any amount of the outstanding VAT resulting from the return.

If, after presenting the return, you want to pay in some of the outstanding VAT, you must present a modifying return for the same financial year and period. Remember that this can be paid in Spain only if the Member State of Consumption has not issued a payment reminder.