

I. GENERAL PROVISIONS

TREASURY

18746 Order HAC / 1270/2019, of 5 November, by which approves the model 318, "Value Added Tax. Regularizing the proportions of taxation periods prior to the start liquidation of the usual conduct of supplies of goods or services' and place, form, term and procedure for submission are determined.

This order, with effects on value added tax is a consequence of the amendments to Law 12/2002 of 23 May, which approves the Economic Agreement with the Autonomous Community of the Basque Country by Law 10/2017 of 28 December.

In accordance with the provisions of 39/2015 Act of 1 October, of the Common Administrative Procedure Public Administration, the development of this order has been made in accordance with the principles of necessity, effectiveness, proportionality, legal certainty, transparency and efficiency.

the principles of necessity and legal effect to be developing a legal standard and appropriate instrument for such development are met.

the principle of proportionality the necessary regulation is also true to reining in achieving the objectives that justify their approval.

Regarding the principle of legal certainty is guaranteed consistency of the text with the rest of the national legal system, creating a predictable, stable regulatory framework integrated, clear and certainty that facilitates knowledge and understanding and, consequently, the performance and decision-making of the subjects affected.

The principle of transparency, without prejudice to its official publication in the "Official Gazette of the State" has been guaranteed by the publication of the draft order on the website of the Ministry of Finance, in order that it could be known that text in the hearing process and public information by all citizens.

Finally, regarding the principle of efficiency has ensured that the rule generates lower administrative burden for citizens, as well as lower indirect costs, promoting the rational use of public resources and full respect for the principles of budgetary stability and financial sustainability.

Article 29 of Law 12/2002 of 23 May, which approves the Economic Agreement with the Autonomous Community of the Basque Country, was amended by the sole article of Law 10/2017 of 28 December, amending Law 12/2002 of 23 May, which approves the Economic Agreement with the Autonomous Community of the Basque Country.

The new wording of this article provides that in cases where taxpayers have been subject to the exaccionadora competence of a tax, statutory or common administration in periods prior settlement when they start the usual conducting deliveries goods or provision of services related to its activities and other different periods subsequent liquidation, or where there substantially changed the ratio in which are taxed at different Administrations, common or leasehold, in the periods mentioned settlement, proceed to the regularization of returned quotas under the terms provided in section nine of Article 29.

Regularization to which the preceding paragraph shall be in accordance with the rates of taxation to each of the corresponding affected Administrations to the first calendar year following full at the start of the regular performance of the supply of goods or services corresponding services your activity.

To do so, taxpayers will present a specific statement to all tax administrations affected by the regulation, in the same time period that corresponds to present the final tax return of the first calendar year full after the start of the regular performance of the supply of goods or provision of services related to their activity.

To effectively make compliance with the new obligation under the Nine section of Article 29 of Law 12/2002, of 23 May, approving the Economic Agreement is approved by the Autonomous Community of the Basque Country, this Order approves the corresponding model declaration to be submitted to the tax authorities of the State. Models statement to present to the Provincial Councils of the Country Vaco shall be those corresponding according to the regional regulations.

Article 117 of the General Rules of the actions and procedures and tax management and development of common rules of procedures for the application of taxes, approved by Royal Decree 1065/2007, of 27 July, enabled, in Inspection area of the State, the Minister of Finance to approve the declaration models, self-assessment and data communication, and to establish the manner, place and time of submission.

Habilitation to the Minister of Finance should be understood made to the Minister of Finance in accordance with the new ministerial structure established by Royal Decree 355/2018, of 6 June, by which government departments are restructured.

By virtue, I have: **Article 1. *Approval of the model 318.***

1. approves the model 318 "Value Added Tax. regularization the proportions of taxation of liquidation periods prior to the start of the regular realization of supplies of goods or services' annexed to this Order.

The identification number to be included in the model 318 is a sequential number whose first three digits correspond with the code 318.

2. Presentation of complementary or alternative statements other previously filed relating to the same period will be held in accordance with the technical requirements stated in the time of presentation at the Electronic Office of the State Tax Administration Agency in the e-mail address <https://www.agenciatributaria.gob.es>. **Article 2. *Required to submit the model 318.***

This model will be presented by the following taxpayers of the value added tax:

a) taxable persons subject to the exclusive jurisdiction exaccionadora Administration of the State in the last settlement period of the first calendar year following full at the start of the regular performance of the supply of goods or services, in any of the periods prior to that start, either of the following conditions:

1. Have been subject to the exclusive jurisdiction of exaccionadora Provincial Government of the Basque Country.
2. Have been subject to the jurisdiction of several councils exaccionadora Leasehold of the Basque Country provided the percentage of tax attributable to any of them is equal to or greater than 40%.
3. Have been subject to the jurisdiction of the Administration exaccionadora of the State and one or more Provincial Councils of the Basque Country, the percentage of tax attributable to the State Administration exceeding 60%.

b) taxable persons subject to the exclusive jurisdiction of exaccionadora Provincial Government of the Basque Country in the last settlement period of the first calendar year following full at the start of the regular performance of the supply of goods or services, in any of the periods prior to that start, either of the following conditions :

1. Have been subject to the exclusive jurisdiction of exaccionadora Administration of the State.
2. Have been subject to the jurisdiction of the Administration exaccionadora of the State and one or more Provincial Councils of the Basque Country, the percentage of tax attributable to the Provincial Council with exclusive exaccionadora competition in the last period of liquidation of the natural first full year after the start of the regular performance of the supply of goods or provision of services, exceeding 60%.

c) taxable persons subject to the jurisdiction of the Administration exaccionadora of the State and one or more Provincial Councils of the Basque Country in the last settlement period of the first calendar year following full at the start of the regular performance of the supply of goods or services, in any of the periods prior to that beginning , either of the following conditions:

1. Have been subject to the jurisdiction of a single exaccionadora Administration and the percentage of tax attributable to it at the last settlement period of the first full calendar year after the start of the regular performance of the supply of goods or services is equal to or less than 60%.
2. Have been subject to the jurisdiction of several exaccionadora Administrations and the percentage of tax attributable to any of them regarding attributable in the last settlement period of the first calendar year following full at the start of the regular performance of the supply of goods or services to have services varied to minus 40 percentage points.

d) taxable persons subject to the jurisdiction of several councils exaccionadora Leasehold of the Basque Country in the last settlement period of the first calendar year following full at the start of the regular performance of the supply of goods or services, in any of the periods prior settlement to that start, either of the following terms:

1. Have been subject to the exclusive jurisdiction of exaccionadora Administration of the State.
2. Have been subject to the jurisdiction of the Administration exaccionadora of the State and one or more Provincial Councils of the Basque Country and the percentage of tax attributable to any of the authorities involved regarding the attributable in the last period of liquidation of the natural first full year after the start of the regular performance of the supply of goods or provision of services would have varied to minus 40 percentage points. Article 3. *Forms of presentation.*

The presentation of the model 318 is governed by the provisions of Order HAP / 2194/2013 of 22 November, the procedures and general conditions are regulated for the submission of certain self-assessments, information returns, census returns, communications and requests for reimbursement, tax nature. Article 4. *Deadline.*

The model 318 will be presented in the submission of the last statement- liquidation of the value added tax corresponding to the first calendar year

full after the start of the regular performance of the supply of goods or services. first final disposal. *Modification of the Order HAP / 2194/2013 of 22 November,*

establishing the procedures and general conditions are regulated for the presentation of certain self-assessments, information returns, census returns, communications and requests for reimbursement, tax nature.

One. It includes model 318, "Value Added Tax. Regularizing the proportions of taxation periods prior settlement the start of the regular realization of supplies of goods or services "in the list of informative statements referred to in paragraph 3 of Article 1 of the Order HAP / 2194 refers / 2013 of 22 November.

Two. the number 2.º amending letter a) of Article 12, which reads as follows:

"2nd For taxpayers physical persons and for models 038, 180, 182, 187, 188, 190, 193, 198, 233, 282, 296, 318, 345, 347, 349, 390 and 720, except in the cases mentioned in Article 13.1 of this order, also can make the presentation by the system CI @ ve , system identification, authentication and signature common electronics for the entire Public Administration State Sector, regulated by the order PRE / 1838 / 2014, which allows citizens interact electronically with public services through the use of concerted keys, prior registration as a user of it. "second final provision. *Entry into force.*

This order shall come into force on January 1, 2020.

Madrid, November 5, 2019.-The Minister of Finance, María Jesús Montero Cuadrado.

ANNEXED



Tax agency

Phone: 901 33 55 33
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Value Added Tax

Regularizing the proportions of taxation periods prior to the start liquidation of the usual conduct of supplies of goods or services.

Model

318

Numbering space reserved for barcode

Identification (1)

Exercise 2)

Exercise

NIF

Surname or company name

Name

Additional statement (3)

If the filing of this statement is to include data that should have figured in another statement of the same exercise presented above, have been completely omitted from it, mark an "X" the box "Additional Declaration". When submitting this statement has the ring object and completely replace an earlier statement of the period in which they had entered inaccurate or erroneous data indicate your character proxy statement marking an "X" in the appropriate box.

Further declaration statement

..... substitutive

Identifi cant number of the above statement

Reason for presentation and date of completion of the usual supply of goods and services (4)

Fiscal change address.

Start date of performing the usual supply of goods or services

/ /

Tax rates corresponding to the last settlement period of the first full calendar year after the start of the regular realization of supplies of goods and services (5)

..... Álava 01

 %

Guipúzcoa 02

 %

Vizcaya 03

 %

..... common territory .. 04

 %

Returns obtained before the start of the regular realization of supplies of goods and services (6)

..... Álava 05

Guipúzcoa 06

Vizcaya 07

..... common territory .. 08