

## I. GENERAL PROVISIONS

### TREASURY

**18750** *Order HAC / 1274/2019 of 18 December, amending the Order EHA / 3111/2009, of 5 November, which approves the model 390 of annual summary return of tax value added and HAP / 2194/2013 Order of 22 November, approving laying regulate general procedures and conditions for the submission of certain self-assessments, information returns, census returns, communications and requests for reimbursement, tax nature.*

This order is to amend the 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 withdrawal from tax nature in the terms described below.

Secondly, this command changes the name of the box 662 of the model 390, annual summary statement of the value added tax, in order to provide the taxpayer completing this model.

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 effectiveness by developing the use of electronic media in the field of information returns and be the appropriate instrument for this 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 without introducing unnecessary administrative burdens.

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.

In the field of filing information returns, the constant evolution of technology associated with the Internet has come to demonstrate the advantages indubitable presenting telematic versus using other means, such as models of paper filing, as prevents the required travel, waiting unnecessary addition to considerably improve the management of taxes.

In keeping with this line of action and in order to standardize the system of presentation of all information returns, this order modifies the Order HAP / 2194/2013 of 22 November, by deleting electronic filing via SMS message statement- annual summary of the Value Added Tax, model 390, the annual statement of operations with third parties,

model 347 and model 190 "withholdings and payments on account of the Income Tax for Individuals. Income from work and certain capital gains and income allocations economic activities, prizes and. Annual summary".

Moreover, in order to provide the taxpayer completing the model 390, annual summary statement of the value added tax, the new name is given to the box 662 of the model. This box has to reflect object quotas generated offset in the year in any of the periods of various settlement last when not included in Section 97 of the same model 390, that is, when they had not been transferred to other periods liquidation exercise.

In order that this box does not cause confusion its name is changed by 'outstanding compensation fees generated during the year and other than those specified in section 97 ".

Competition for approving models and systems standardized presentation of information returns is set out in paragraph 3 of Article 98 of Law 58/2003, of 17 December, General Tax. In addition, the regulation of electronic filing of tax returns is contained in Article 98.4 of the General Tax Law said.

As development of these standards and in the specific field of information obligations, Article 30 Paragraph 2 of the General Regulation of the activities and management procedures and tax and development of common rules of procedures of tax application inspection approved by Royal Decree 1065/2007, of July 27, states that in the competence of the State, the Minister of Finance and Public Administration approve the models of statement to that effect should be presented, place and deadline and assumptions and conditions under which the obligation must be met through support directly readable by computer or electronic means.

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.

Article 71.7 of the Regulation of the Tax on the Value Added, approved by Royal Decree 1624/1992, states that taxpayers must make an annual summary in place, form, terms and forms that for each course is approved by order of the Minister of Finance and Public Administration.

Allotments to the Minister of Economy and Finance and the Minister of Finance and Public Administration contained in this preamble 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, which government departments are restructured.

By virtue, I have:

**First article.** *Modification of the Order EHA / 3111/2009, of 5 November, which the model 390 annual summary return of tax value added is approved and Annex I of the Order EHA / 1274/2007 amending of 26 April, establishing the models 036 Census declaration approved high, modification and low in the Census of entrepreneurs, professionals and retainers and 037 simplified census declaration of registration, modification and low in the Census of entrepreneurs, professionals and retainers.*

Annex I of the Order EHA / 3111/2009, of 5 November, which approves the model 390 of annual summary return of tax value added is approved and Annex I of the Order EHA / amending 1274/2007 of 26 April, establishing the models 036 Census declaration of registration, modification low they approved in the Census and 037 entrepreneurs, professionals and retainers simplified census declaration of registration, modification and low in the Census of entrepreneurs, professional and retainers, is replaced by the Annex to this order.

**second article. Modification of the Order HAP / 2194/2013 of 22 November,**

*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.*

The following changes are made to the 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 withdrawal from tax nature:

One. Is deleted letter b) of Article 12 of the 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.

Two. Article 14 of the 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 refund requests were deleted from tax nature.

Three. letter b) is amended paragraph 1 of Article 17 of the 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, which shall read as follows:

"B) The following shall transmit the corresponding declaration using any systems provided for in Article 12.a) 1st of this order.

If the presenter is a person or entity authorized to file returns on behalf of third parties, the presentation will be required by the system described in Article 12.A) 1st of this order, using their own recognized electronic certificate.

However, except in the cases mentioned in Article 13.1 of this order in which it is mandatory presentation based on recognized electronic certificates, electronic filing over the Internet of the proxy statement may also be made by the manner described in Article 12.A ) 2nd of this order. "

**only disposal. Entry into force.**

This order shall come into force on 1 January 2020. In particular, the second article shall apply to information returns corresponding to 2019 and following exercise.

Madrid, 18 December 2019.-The Minister of Finance, María Jesús Montero Cuadrado.



NIF  Surname and NAME or designation

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5. Operations performed in general scheme

VAT accrued

	taxable income	Type %	tax payable
ordinary regime .....	March 1 05	10 April 21	February 4 06
intragroup transactions .....	502504 500	10 April 21	501503505
Special arrangements for the cash basis .....	645647 643	10 April 21	644646648
Special scheme for used goods, works of art, antiques and collectibles .....	Sept 11 07	10 April 21	10 August 12
travel agencies .....	13	21	
Community acquisition of goods .....	23 25 twenty-one	4 April 21	22 24 26
Community acquisitions of services .....	547551 545	10 April 21	546548552
VAT payable on other investment assumptions of the taxpayer .....	27		28
Modification of bases and quotas .....	29		30
Modification of bases and intragroup transactions fees ... . agrupo	34		650
Modification of terms and fees for self declaration of real estate .....	31		32
<b>Total VAT bases and contributions .....</b>	33		3. 4
.....equivalence charge Regime special	35599 601 41	0.5 1.4 5.2 1.75	36600 602 42
Modification of bases and intragroup transactions fees ... . agrupo	43		44
Modification charge per order declaring equivalence of bankruptcy .....	Four Five		46
<b>Total fees VAT and equivalence charge (34+ 36 + 600 + 602 + 42 + 44 + 46) .....</b>			47

No válido para uso administrativo

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**5. Operations performed in general scheme ( continuation)**

**Tax-deductible**

	taxable income	Type %	deductible fee
<b>Current operations inside:</b>			
Tax-deductible operations indoor current goods and services	190	10	
		April	604191
		21	606
Total taxable income and deductible contributions indoor operations current goods and services	48		49
intra-group transactions of goods current trade goods and services current VAT deductible	506	10	
		April	608507
		21	610
Total taxable income and deductible fees on intra-group transactions of	512		513
<b>Internal operations of investment goods:</b>			
investment property operations	196	10	
		April	612297
		21	614
property operations tax-deductible indoors	614		
Total taxable income and deductible contributions indoors investment	fifty		51
transactions investment goods	514	10	
		April	616515
		21	618
investment goods tax deductible intragroup	618		
Total taxable income and deductible intra-group transactions quotas in	520		521
<b>Imports and intra-Community acquisitions of goods and services:</b>			
of current assets	202	10	
		April	620203
		21	622
deductible VAT on imports	622		
Total taxable income and deductible fees imports of current assets	52		53
investment goods	246	10	
		April	624209
		21	626
investment goods tax deductible imports	626		
Total taxable income and deductible contributions in imports of	54		55
Tax-deductible in acquisitions of current assets	214	10	
		April	628215
		21	630
Total taxable income and deductible fees acquisitions of current assets	56		57
acquisitions of investment goods	220	10	
		April	632221
		21	634
property tax deductible intra-Community	634		
Total taxable income and deductible fees acquisitions of investment	58		59
Tax deductible intra-Community acquisitions of services	587	10	
		April	636588
		21	638
Total taxable income and deductible fees acquisitions of services	597		598

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5. Operations performed in general scheme ( continuation)

Tax-deductible

	taxable income	Type %	deductible fee
Compensation special scheme for agriculture, livestock and fisheries .....	60 <input type="text"/>	<input type="text"/>	61 <input type="text"/>
Fees deductible under administrative decision or firm statement with no effect types .....	660 <input type="text"/>	<input type="text"/>	661 <input type="text"/>
Rectifi cation of deductions .....	639 <input type="text"/>	<input type="text"/>	62 <input type="text"/>
Rectifi cation of deductions for intra-group transactions .....	651 <input type="text"/>	<input type="text"/>	652 <input type="text"/>
Regularization of investment goods .....			63 <input type="text"/>
By applying regularization percentage of definitive pro rata .....	522		<input type="text"/>
<b>Deductions sum of (49 + 513 + 51 + 521 + 53 + 55 + 57 + 59 + 598 + 61 + 661 + 62 + 652 + 63 + 522) .....</b>			64 <input type="text"/>
<b>Result general scheme (47-64) .....</b>			<input type="text"/>

No válido para su presentación

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## 6. Operations performed in simplified scheme

### Simplified regime activities (except agriculture, livestock and forestry)

**Activity 1** epigraph IAE 66

TO	No. module units	B	Amount
Module 1	<input type="text"/>	<input type="text"/>	<input type="text"/>
Module 2	<input type="text"/>	<input type="text"/>	<input type="text"/>
Module 4	<input type="text"/>	<input type="text"/>	<input type="text"/>
Module 3	<input type="text"/>	<input type="text"/>	<input type="text"/>
module 5	<input type="text"/>	<input type="text"/>	<input type="text"/>
module 6	<input type="text"/>	<input type="text"/>	<input type="text"/>
module 7	<input type="text"/>	<input type="text"/>	<input type="text"/>

current operations .... C

Taxes charged current operations .. Fee accrued D

Corrector index ..... AND

OUTCOME ..... F

..... Percentage share minimum GHU %

Repayment installments supported other countries ..... one

..... minimum fee

Quota regime derived simpli fi ed .....

**Activity 2** epigraph IAE 66

TO	No. module units	B	Amount
Module 1	<input type="text"/>	<input type="text"/>	<input type="text"/>
Module 2	<input type="text"/>	<input type="text"/>	<input type="text"/>
Module 4	<input type="text"/>	<input type="text"/>	<input type="text"/>
Module 3	<input type="text"/>	<input type="text"/>	<input type="text"/>
module 5	<input type="text"/>	<input type="text"/>	<input type="text"/>
module 6	<input type="text"/>	<input type="text"/>	<input type="text"/>
module 7	<input type="text"/>	<input type="text"/>	<input type="text"/>

current operations .... C

Taxes charged current operations .. Fee accrued D

Corrector index ..... AND

OUTCOME ..... F

..... Percentage share minimum GHU %

Repayment installments supported other countries ..... two

..... minimum fee

Quota regime derived simpli fi ed .....

NOTE: If more activities complete on a separate sheet in the same format provided in this paragraph for auto al fact.

### agricultural, livestock and forestry

Code	revenue volume	share index	Quota derived simpli fi ed	taxes charged	Quota regime derived Simpli fi ed
one	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	K <sub>one</sub> <input type="text"/>
two	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	K <sub>two</sub> <input type="text"/>
3	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	K <sub>3</sub> <input type="text"/>
4	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	K <sub>4</sub> <input type="text"/>
5	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	K <sub>5</sub> <input type="text"/>

### VAT accrued

<b>Sum payments under simpli fi ed regime [Act. agricultural, livestock and forestry (J. J. ...)]</b>	74	<input type="text"/>
<b>regime [Act. agricultural, livestock and forestry (K. K. ...)]</b>	75	<input type="text"/>
VAT payable on supplies of goods and services	76	<input type="text"/>
VAT payable on acquisitions of goods and services (intra-Community acquisitions of services and other assumptions)	77	<input type="text"/>
VAT payable on acquisition of fixed assets	78	<input type="text"/>
<b>TOTAL (74 + 75 + 76 + 77 + 78)</b> <b>Sum of payments under simpli fi ed</b>	79	<input type="text"/>

### Tax-deductible

VAT on acquisition of fixed assets	80	<input type="text"/>
Regularization of investment goods	81	<input type="text"/>
<b>Sum of deductions (80 + 81)</b>	82	<input type="text"/>
<b>Simpli fi ed regime results (79-82)</b>	83	<input type="text"/>



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**7. Result annual clearance ( Only for taxpayers who are taxed solely in the common territory)**

**annual settlement**

Regularization quotas art. 80.Cinco.5ª LIVA .....	658	<input type="text"/>
.....	84	<input type="text"/>
Import VAT paid by Customs (only taxpayers with the option of deferring) .....	659	<input type="text"/>
Compensation fees the previous year .....	85	<input type="text"/>
Sum of results (65 + 83 + 658) .....	86	<input type="text"/>
<b>Settlement result (84 + 659-85) .....</b>	<b>86</b>	<input type="text"/>

**8. Taxation by reason of territory ( Only for taxpayers who are taxed at several Administrations)**

**administrations**

Regularization quotas art. 80.Cinco.5ª LIVA .....	658	<input type="text"/>
common territory .....	87	<input type="text"/>
% Sum of results (65 + 83 + 658) .....	84	<input type="text"/>
Álava .....	88	<input type="text"/>
% Attributable to common ground (84 x 87) .....	92	<input type="text"/>
Gulipúzcoa .....	89	<input type="text"/>
% Import VAT paid by Customs (only taxpayers with the option of deferring) .....	659	<input type="text"/>
Vizcaya .....	90	<input type="text"/>
% Compensation fees the previous year attributable to common ground ....	93	<input type="text"/>
Navarra .....	91	<input type="text"/>
% <b>Result of the annual clearance attributable to common ground (92 + 659-93) .....</b>	<b>92</b>	<input type="text"/>
.....	93	<input type="text"/>

**9. result of settlements**

**9.1 Periods not taxable in Special arrangements for group entities**

Total results enter VAT self-assessments exercise .....	95	<input type="text"/>
Total monthly VAT refunds requested by taxable persons registered in the Register of monthly return .....	96	<input type="text"/>
(Art. 30 bis RIVA) .....	524	<input type="text"/>
If the result of the reverse of the last period is to compensate or return consign their amount: .....	97	<input type="text"/>
..... A compensat .....	98	<input type="text"/>
..... A devolver .....	offset	<input type="text"/>
Pending compensation fees generated during the year and other than those included in the .....	662	<input type="text"/>

**Periods 9.2 Special arrangements are taxed in the group .....**

Total refunds requested by taxes charged on the purchase of transport elements (model 322) .....	525	<input type="text"/>
..... (modelo 321) .....	526	<input type="text"/>
..... (modelo 322) .....	526	<input type="text"/>

**10. Trading volume**

**operations performed in the exercise 2019**

Total results positive self-assessments of exercise .....	99	<input type="text"/>
Operations that when had been applied the special regime cash basis results would have accrued under the accrual rule contained in art. 75 LIVA .....	653	<input type="text"/>
.....	228	<input type="text"/>
Exports and other operations with deductibility .....	105	<input type="text"/>
Transactions subject to location rules or the investment of taxpayer .....	110	<input type="text"/>
Supplies of goods subject to installation or assembly in other Member States .....	112	<input type="text"/>
Operations .....	406	<input type="text"/>
.....	101100	<input type="text"/>
Transactions by taxable persons in the special scheme for equivalence surcharge .....	<input type="text"/>	<input type="text"/>
Operations special regime of agriculture, livestock and fisheries .....	<input type="text"/>	<input type="text"/>
..... Operations special scheme for used goods, works of art, antiques and collectibles .....	<input type="text"/>	<input type="text"/>
Financial and gold on unusual investment .....	<input type="text"/>	<input type="text"/>
..... special operations regime Travel Agencies .....	<input type="text"/>	<input type="text"/>
Deliveries of investment goods .....	107	<input type="text"/>
..... supply of land, fi operations .....	107	<input type="text"/>
<b>Total volume of operations (Act 121 VAT Art.) (99 + 653 + 103 + 104 + 105 + 110 + 112 + 100 + 101 + 102 + 227 + 228 - 106-107) .....</b>	<b>108102</b>	<input type="text"/>

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**P. 7****11. Specific operations****operations performed in the exercise**

Interior exempt acquisitions .....	230	<input type="text"/>
Acquisitions intra free .....	109	<input type="text"/>
Free imports .....	231	<input type="text"/>
VAT tax bases nondeductible .....	232	<input type="text"/>
Transactions subject to and not exempt originating the right to monthly return .....	111	<input type="text"/>
Interior goods deliveries earned by investing the taxpayer as a result of triangular operations	113	<input type="text"/>
Services located in the territory of application of the investment tax the taxpayer .....	523	<input type="text"/>

**Exclusively for taxpayers benefiting from the special regime cash basis and those who are recipients of operations affected by it:**

Amounts of supplies of goods and services to which when they had been applied the special regime cash basis would result accrued under the accrual rule contained in art. 75 LIVA .....	taxable income	654	<input type="text"/>	Share	655	<input type="text"/>
... Amount of purchases of goods and services to be applicable to or affect the special regime under the cash basis to accrual rule contained in art. 75 LIVA .....	taxable income	656	<input type="text"/>	supported fee	657	<input type="text"/>

**12. Prorrata**

Developed activity

one

NACE (3 digits) 114	Total amount of operations 115	Amount of transactions with deductibility 116	type	118%
<input type="text"/>	<input type="text"/>	116	117	proportion

Developed activity

two

NACE (3 digits) 114	Total amount of operations 115	Amount of transactions with deductibility 116	type	118%
<input type="text"/>	<input type="text"/>	<input type="text"/>	117	proportion

Developed activity

3

NACE (3 digits) 114	Total amount of operations 115	Amount of transactions with deductibility 116	type	118%
<input type="text"/>	115	<input type="text"/>	117	proportion

Developed activity

4

NACE (3 digits) 114	Total amount of operations 115	Amount of transactions with deductibility 116	type	118%
4	<input type="text"/>	<input type="text"/>	117	proportion

Developed activity

5

NACE (3 digits) 114	Total amount of operations 115	Amount of transactions with deductibility 116	type	118%
<input type="text"/>	<input type="text"/>	<input type="text"/>	117	proportion

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### 13. Activities deduction differentiated regimes

#### Tax-deductible: Group 1

	taxable income	deductible fee
Tax-deductible indoor operations .....	services ..... 139	140
	investment goods .. 141	142
	current goods and Real current ..... 143	144
Tax-deductible on imports .....	Investment goods .. 145	146
Tax deductible intra-Community acquisitions .....	Goods and services currents ..... 147	148
	investment goods .. 149	150
Compensations special regime of agriculture, livestock and fisheries.	151	152
Recti fi cation of deductions .....	640	153
Regularization of investment goods .....		154
<b>Deductions sum (140 + 142 + 144 + 146 + 148 + 150 + 152 + 153 + 154) .....</b>		<b>155</b>

#### Tax-deductible: Group 2

	taxable income	deductible fee
Tax-deductible indoor operations .....	services ..... 156	157
	investment goods .. 158	159
	current goods and Real current ..... 160	161
Tax-deductible on imports .....	Investment goods .. 162	163
Tax deductible intra-Community acquisitions .....	Current goods and services ..... 164	165
	investment goods .. 166	167
Compensations special regime of agriculture, livestock and fisheries.	168	169
Recti fi cation of deductions .....	641	170
Regularization of investment goods .....		171
<b>Sum of deductions (161 + 163 + 165 + 167 + 169 + 170 + 171) .....</b>		<b>172</b>

#### Tax-deductible: Group 3

	taxable income	deductible fee
Tax-deductible indoor operations .....	services ..... 173	174
	investment goods .. 175	176
	current goods and Real current ..... 177	178
Tax-deductible on imports .....	Investment goods .. 179	180
Tax deductible intra-Community acquisitions .....	Current goods and services ..... 181	182
	investment goods .. 183	184
Compensations special regime of agriculture, livestock and fisheries.	185	186
Recti fi cation of deductions .....	642	187
Regularization of investment goods .....		188
<b>Deductions sum (174 + 176 + 178 + 180 + 182 + 184 + 186 + 187 + 188) .....</b>		<b>189</b>

No válido para Spedite-BSE-Intantofaci