

No. 314 Tuesday December 31, 2019 Sec. I. p. 143757

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,





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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.



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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.



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ANNEXED

TREASURY	Tax agency Phone: 901 33 55 33 www.agenciatributaria.es	Value Added Tax Annual summary	P. 1 Model 390
Registration mont	AME or designation thly return at some period of the year ents for group entities in any period of the year nents type: Art sexies.cinco	2. Accrual Exercise Substitutive declaration by recti fi cat bankruptcy (art. 80. Tres LIVA) Identi fi cant number above statement Numbering space reserved for group No. Do Not NIF parent company	
Have you opted fo	red in bankruptcy in this exercise? or the special scheme on cash basis (art. 163.undecies LIV iich the special regime box criteria apply?	YE\$ DO NOT YE\$ DO NOT YE\$ DO NOT YE\$ DO NOT	BC
Principal	to which it refers the declaration (high to minor volur	me of transactions) .s)	B Key C epigraph IAE
	taxpayer self-assessments included in jalidi	e Jiffin ne conj ir na a a dravér	
	representative d entities without நடிந்த இடி இடி ".dda" ஆனி i dre and NAME or det Noting: தமல் கொடிதிங்க		Esc floor. NumberPhone Cod. Postal
(The) representat	the legal representatives of the entity live (s) legal (s) of the reporting entity, manifests (n) all e		I by corporate law and the rules of





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NIF Surname and NA	ME or designation		P. 2
5. Operations performed in general scheme			
VAT accrued			
	taxable income	Type %	tax payable
ordinant racina	March	10	February
ordinary regime	105	April 21	4 06
		40	501503505
intragroup transactions	502504	10 April	301303303
	500	21	1,46
Special arrangements for the cash basis		10	644646648
	645647	April 21	(0)
Special scheme for used goods, works of art, antiques and collectibles	Sept.	10 April	10 AuGust
	11 07	21	1260
travel agencies	13	2man n	
	10		
Community acquisition of goods	23	4	22 24
	25 twenty-one	21	26
		10	546548552
Community acquisitions of services	547551	April	
	545	21	
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 agrup	64		650
Modification of terms and fees for self declaration of terms and fees for self-declaration of terms and fees fees fees fees fees fees fees fee	Y		
	31		32
Total VAT bases and contributions	33		3.4
	35599	0.5	36600
encia. equivalence charge Regime special	00045	1.4	0000
	601	5.2	602
_\0	41	1.75	42
Modi fi cation ់អាក្សាខិត្តវិទ្ឋ ១១ fcharge	43		44
Modi fi cation charge per order declaring equivalence of bankruptcy	Four Five		46
Total fees VAT and equivalence charge (34+ 36 + 600 + 602 + 42	+ 44 + 46)		47





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NIF Surname and NA	ME or de	signation			P. 3
5. Operations performed in general scheme (con	ntinuation	1)			
Tax-deductible					
Current operations inside:		taxable income	Type %		deductible fee
Tax-deductible operations indoor current goods and services	190		10	0044	04
	6853		April 21	6041	91
Total taxable income and deductible contributions indoor operations current	- C-663			000	
goods and services	48			49	
	500				
	506		10 April	6085	07
intra-group transactions of goods current trade	6897		21	610	
goods and services current VAT deductible	•				10
Total taxable income and deductible fees on intra-group transactions of	512			513	40
internal operations of investment goods:					
	196		10 April	61122	97
investment property operations	6831		21	614	
property operations tax-deductible indoors	-				3
Total taxable income and deductible contributions indoors investment	fifty			5	
			T 73 1	_	
	514		L :	E.	
	647		21	6165	15
transactions investment goods	6675		21	618	
Total taxable income and deductible intra-group transactions quotas in	520			521	
Imports and intra-Community acquisitions of goods and					
services:	202	5,0	10		
of current assets			April	6202	03
deductible VAT on imports	6619		21	622	
Total taxable income and deductible fees imports of current assets	52			53	
	32				
[*	266 8.		10		
investment goods	64		April	6242	09
investment goods tax deductible imports	6623		21	626	
Total taxable income and deductible contribution imports of					
	54			55	
	214		10		
Tax-deductible in acquisiti លាខែ ពីពីប្រកិទ្ធពី ដ [ូ] ទ្ធិខ្សាន់	-		April	6282	215
	6 227		21	630	
Total taxable 1900 the 30 to dealth side fees acquisitions of current					
assetsunitani de innecorri	56			57	
	220		10		
m ado.	-		April	6322	21
acquisitions of investment goods	6831		21	634	
property tax deductible intra-Community Total taxable income and deductible fees acquisitions of investment	•				
	58			59	
	587		10		
Tax deductible intra-Community acquisitions of services	•		April	6365	88
}	6835		21	638	
Total taxable income and deductible fees acquisitions of services	•				
Total taxable income and deductible rees acquisitions of services	597			598	





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NIF Surname and NAI	ME or designation		P. 4
5. Operations performed in general scheme (con	ntinuation)		
Tax-deductible			
Compensation special scheme for agriculture, livestock and fisheries	taxable income	7.	uctible fee
	60	61	
Fees deductible under administrative decision or fi rm statement with no effect types	660	661	
Recti fi cation of deductions	639	62	
Recti fi cation of deductions for intra-group transactions	651	652	
			100
Regularization of investment goods		63	
By applying regularization percentage of definitive pro rata	522		Or
Deductions sum of (49 + 513 + 51 + 521 + 53 + 55 + 57 + 59 + 598 + 6	61 + 661 + 62 + 652 + 63 + 522)	64	
Result general sche	eme (47-64)		
		CO	
		0,3	
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NIF		Surname	and NAME or desi	ignation					P. 5
6. Operations performed in simplified scheme									
Simplified reg	gime activities (except agric	ulture, li	vestock and fo	prestry)					
Activity 1	epigraph IAI	66			Activity 2	е	pigraph IAE	66	
то	No. module units	В	Amount		то	No. module units		В	Amount
Module 1					Module 1				
Module 2					Module 2				
Module 4					Module 4				
Module 3					Module 3				
module 5					module 5				
module 6					module 6				
module 7					module 7			5 7)~
current operation	ns	С		C	rrent operation	ons	rien'es		
Taxes charged of	current operations Fee accrued	D		Т	axes charged	current operations	Maco nte ь.	Б	
Corrector index	·		AND	C	orrector inde	x			AND
	OUTCOME	F				8 :19to ™ e)0.	•••	F	
F	Percentage share minimum	GHIJ	%		,d.Cl	hata സ്പ്രാതിലും minimum		GHIJ	%
Repayment installm	nents supported other countries	one		R	pa ylliGiÁn soil!	ெ்ர் suiµ port other countrie	ıs	two	
	minimum fee			C	uota.nrima	minimum fe	е		
Quota regime de	erived simpli fi ed			ê	otarelgi rine ae	Prived simpli fi ed			
NOTE: If	more activities complete on a sepa	arate sheet	t in the same form	at provided in this par atica ৰিচা ীৰ্ম	al fac."				
agricultural li									
agricultural, il	ivestock and forestry			Co				Q	uota regime
Code	revenue volume		share index	tàuotayde 😘 o ua	ta	xes charged	7		uota regime ed Simpli fi ed
			share index	tàuojtaylen (* o nua	ta	xes charged	Kone		
Code			share index	tátióka gleve, ocu a	ta	xes charged	K _{one}		
Code			share index	tàuotagiene voc.a	ta	xes charged	- 		
Code one two			share index	tàuojia gieve, roc "a	ta	xes charged	Kawa		
two 3			share index	tàticha glansa, rocua	ta	xes charged	K _{buo}		
Code one two			share index	tàuota de se l'acua	ta	xes charged	K _{MO}		
two 3			share index	tádoka glave, roc "a	ta	xes charged	K _{buo}		
Code two 3 4 5 VAT accrued		npiifagrici			ta	xes charged	K _{buo}		
Code two 3 4 VAT accrued Sum payments	revenue volume		ultural, livestock		ta		K _{buo}		
Code two 3 4 5 VAT accrued Sum payments regime [Act. eg.	revenue volume) (K# K2+_	ultural, livestock	and forestry (J., J.,	ta	74	K _{buo}		
Code two 3 4 5 VAT accrued Sum payments regime [Act. ag	revenue volume sunder simpli fi edi (3)(MA)(MA) gricultural, 18486 (1)(3)(MA)(MA) supp8éQuisjó(MA)) (K1. K2	ultural, livestock	and forestry (J., J.,		74 75	K _{buo}		
Code two 3 4 VAT accrued Sum payments regime [Act. ag VAT payable on VAT payable on	revenue volume sunder simpli fi ed (45/1/143) (in inclusivatural, 1848) (in inclusivatural, 1848) (in inclusivatural, 1848) (in inclusivatural, 1848) (in inclusivatural) (in inclusivatu	mmunity ac	ultural, livestock	and forestry (J., J.,		74 75 76	K _{buo}		
Code two 3 4 5 VAT accrued Sum payments regime [Act. eg VAT payable on VAT payable ad VAT payable 3d	revenue volume s under simpli fi ed 14g/m23th/m gricultural, 186425 - 3/g/m2/m2/m2/m2/m2/m2/m2/m2/m2/m2/m2/m2/m2/	mmunity aco	ultural, livestock	and forestry (J. J ,		74 75 76 77 78	K _{buo}		
Code two 3 4 5 VAT accrued Sum payments regime [Act. eg VAT payable on VAT payable ad VAT payable 3d	revenue volume s under simpli fi ed 14g/m23th/m gricultural, 186425 - 3/g/m2/m2/m2/m2/m2/m2/m2/m2/m2/m2/m2/m2/m2/	mmunity aco	ultural, livestock	and forestry (J., J.,		74 75 76 77 78	K _{buo}		
Code one two 3 4 5 VAT accrued Sum payments regime [Act. ag VAT payable on VAT payable on VAT payable on TOTAL Instable Tax-deductible	revenue volume sunder simpli fi ed (35/6/25), (7) gricultural, 100005, 3f 2/6/70 probin supp8dquisicions	P(K*, Kz*_	ultural, livestock	and forestry (J., J.,		74 75 76 77 78 under simpli fi ed 79	K _{buo}		
Code one two 3 4 5 VAT accrued Sum payments regime [Act. eg VAT payable on VAT payable of TOTAL Invate Tax-deductible VAT on acquisit	revenue volume s under simpli fi edi (\$\frac{1}{2}\) [M-25th; in a pricultural, 1862 \(\frac{1}{2}\) (M-25th; in a pricultural, 1862	mmunity ac	ultural, livestock	es and other assumptions)		74 75 76 77 78 under simpli fi ed 79	K _{buo}		
Code Itwo 3 4 5 VAT accrued Sum payments regime [Act. eg VAT payable on Regularization on	revenue volume a under simpli fi edi xigima gricultural, tadas si xigima cresiti suppakkpi si cicies	mmunity acc	ultural, livestock — quisitions of service	and forestry (J., J.,		74 75 76 77 78 under simpli fi ed 79	K _{buo}		
Code Itwo 3 4 5 VAT accrued Sum payments regime [Act. eg VAT payable on Regularization on	revenue volume sunder simpli fi ed (35)/630/60 sunder simpli fi ed (35)/630/60 gricultural, 186888, 37.56/60 supp86quisicions	mmunity aco	ultural, livestock — J — — — — — — — — — — — — — — — — —	and forestry (J., J.,	of payments	74 75 76 77 78 under simpli fi ed 79 80 81	K _{buo}		
Code Itwo 3 4 5 VAT accrued Sum payments regime [Act. eg VAT payable on Regularization on	revenue volume sunder simpli fi ed (35)/630/60 sunder simpli fi ed (35)/630/60 gricultural, 186888, 37.56/60 supp86quisicions	mmunity aco	ultural, livestock — quisitions of service	and forestry (J., J.,	of payments	74 75 76 77 78 under simpli fi ed 79 80 81	K _{buo}		





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NIF		Surn	name and NAME or designation		P. 6			
7. Result annual clearance (Only for taxpayers who are taxed solely in the common territory)								
annual settlement								
Pogularization quotae ar	rt 90 Cinco 5ª LIVA			658				
rregularization quotas ai	IL 00.CIIICO.5 EIVA			84				
Import VAT paid by Customs (only taxpayers with the option of deferring)								
				86				
Settlement result (84	+ 659-85)			00				
8. Taxation by I	reason of territo	ry (Only	y for taxpayers who are taxed at several Administrations)					
administrations			Regularization quotas art. 80.Cinco.5ª LIVA	<u> </u>	400			
common territory	87	% Su	om of results (65 + 83 + 658)		3			
Álava	88	%	Attributable to common ground (84 x 87)	- INCO				
	89	%	Import VAT paid by Customs (only taxpayers with the option of deferring)					
Guipúzcoa	90	%		93				
Vizcaya		=	Compensation fees the previous year attributable to common ground Result of the annual clearance attributable to common ground (92 + 659-93)					
Navarra	91	%		**				
9. result of sett	tlements							
9.1 Periods not tax	able in Special an	rangeme	ents for group entities					
				95				
Total monthly VAT refu	nds requested by taxa	ble person	is registered in the Register of monthly returneVol! പ്രവീധം സം. Sual					
(Art. 30 bis RIVA)			unsporte (Art. ?≎ bis ^r	96				
(Alt. 30 bis RIVA)			นแรกขายสามารถ จากเร	524				
If the result of the revers	se of the last period is	to comper	nsate or return consign their amount: .er					
			A ദിഡരിveroffset	98				
Pending compensation	fees generated during	the year ar	nd other than those includeasndfa:®സം!uidas.er 97	662				
<u> </u>			\$*O					
Periods 9.2 Specia (model 322)	l arrangements ar	e taxed i	in the group pe என்ற இட்டி entir' of all retunds requested by taxes charged on the purchase of transport elements					
			,modol:532)	52 5				
			urcicio (madala 122)	526				
40 7 15 1		4						
10. Trading vol								
operations perform								
			Total results positive self-assessments of exercise	99				
LIVA			regime cash basis results would have accrued under the accrual rule contained in art. 75	653 228				
	nitarias e.a.m.s							
Exports and othelyவிக்க	asteransacione with d	eductibility	exempt intra-Community deliveries					
transaction rescence tal	thout decrectibility			105				
Transactions no 3 (3) (3)	tagy location rules or t	he investm	nent of taxpayer	110				
			ther Member States	112104103				
Operations	simp	li fi ed regii	me	106				
				101100				
Transactions by taxable Operations special regin	e persons in the specia me of agriculture, lives	I scheme tock and fi	for equivalence surchargeisheries					
	0	tions:	sial selection for used goods, usedu of art, selicutes and selicutes and selections.					
	Opera	wons spec	cial scheme for used goods, works of art, antiques and collectibles					
nancial and gold on unu	usual investment		special operations regime Travel Agencies					
Deliveries of investmen	it goods		supply of land, fi operations	107				
Total volume of opera	ations (Act 121 VAT A	rt.) (99 + t	653 + 103 + 104 + 105 + 110 + 112 + 100 + 101 + 102 + 227 + 228 - 106-107)	108102				





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NIF Surname and NAME or designation	P. 7
11. Specific operations	
operations performed in the exercise	
Interior exempt acquisitions	230
Acquisitions intra free	109
Free imports	231
VAT tax bases nondeductible	232
Transactions subject to and not exempt originating the right to monthly return	111
Interior goods deliveries earned by investing the taxpayer as a result of triangular operations	113
Services located in the territory of application of the investment tax the taxpayer	523
Exclusively for taxpayers benefiting from the special regime cash basis and those who are recipients of operations affected by it:	.natกร่องเง้าสูง erac [*]
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	Share
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	supported fee
656	
12. Prorrata	
Developed activity	
one	
NACE (3 digits) 114 Total amount of operations 115 Amount of the 139 % to 1880 deductibility	116 type 118%
	nopo um
Developed activity	
1	
TOtal amount of operations of transactions with deductibility	
Total amount of operatp能能能够。 Although of transactions with deductibility	116 type 118% 117 propertion
Total amount of operatp能能能够。 Although of transactions with deductibility Developed activity	
Developed activity NACE (3 digits) 114 TERM and total disperations 115 Amount of transactions with deductibility	117 proportion
Developed activity	117 proportion
Developed activity NACE (3 digits) 114 TRANSACTION Amount of transactions with deductibility Amount of transactions with deductibility	proportion proportion
Developed activity NACE (3 digits) 114 TERM and total disperations 115 Amount of transactions with deductibility	proportion proportion
Developed activity NACE (3 digits) 114 TRANSACTION Amount of transactions with deductibility Amount of transactions with deductibility	117 proportion 116 type 118% 117 proportion
Developed activity NACE (3 digits) 114 TEQUI antibital disperations 115 Amount of transactions with deductibility Developed activity arta	117 proportion 116 type 118% 117 proportion
Developed activity NACE (3 digits) 114 TERM and Edital disperations 115 Amount of transactions with deductibility Developed activity arla NACE (3 digits) 1884 Total amount of operations 115 Amount of transactions with deductibility	117 proportion 116 type 118% 117 proportion
Developed activity NACE (3 digits) 114 TERM and Edital disperations 115 Amount of transactions with deductibility Developed activity arla NACE (3 digits) 1884 Total amount of operations 115 Amount of transactions with deductibility	117 proportion 116 type 118% 117 proportion
Developed activity NACE (3 digits) 114 Developed activity	117 proportion 116 type 118% proportion 117 proportion 118 type 118% proportion
Developed activity NACE (3 digits) 114 Developed activity 12da Developed activity 12da NACE (3 digits) 114 Total amount of operations 115 Amount of transactions with deductibility 12da Amount of transactions with 12da Amount of transactions with 12da Amount	117 proportion 116 type 118% proportion 117 proportion
Developed activity NACE (3 digits) 114 Developed activity	117 proportion 116 type 118% 117 proportion 116 type 118% 117 proportion
Developed activity NACE (3 digits) 114 Developed activity	117 proportion 116 type 118% 117 proportion 116 type 118% 117 proportion
Developed activity NACE (3 digits) 114 Developed activity	117 proportion 116 type 118% 117 proportion 116 type 118% 117 proportion
Developed activity NACE (3 digits) 114 Developed activity	117 proportion 116 type 118% 117 proportion 116 type 118% 117 proportion
Developed activity NACE (3 digits) 114 Developed activity	117 proportion 116 type 118% 117 proportion 116 type 118% 117 proportion
Developed activity NACE (3 digits) 114 Developed activity arta Developed activity arta NACE (3 digits) Total amount of operations 115 Amount of transactions with deductibility Amount	117 proportion 116 type 118% 117 proportion 116 type 118% 117 proportion
Developed activity NACE (3 digits) 114 Developed activity art	117 proportion 116 type 118% 117 proportion 116 type 118% 117 proportion





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NIF	Surname and NAME or designation			P. 8
13. Activities deduction differentia	ated regimes			
Tax-deductible: Group 1		taxable income	deductible	e fee
Tax-deductible indoor operations	services	139	140	
	Investment goods	141	142	
	current goods and Real current	143	144	
Tax-deductible on imports	iveal current			
	Investment goods	145	146	
Tax deductible intra-Community acquisitions	Goods and services currents	147	148	
Tax deductible initia-community acquisitions	Investment goods	149	150	
Compensations special regime of agriculture, live	stock and fisheries.	151	152	10
Recti fi cation of deductions		640	153	
Regularization of investment goods			154	
) + 142 + 144 + 146 + 148 + 150 + 152			
Deauctions sum (140) + 142 + 144 + 146 + 148 + 150 + 152	2 + 193 + 194)	Ingest	
Tax-deductible: Group 2				
rax-deductible. Group 2		taxable income Jle	deductible	e fee
Tax-deductible indoor operations	services	156	157	
	Investment goods	158	159	
Tay deductible on imports	current goods and Real current	160	161	
Tax-deductible on imports	Investment goods	162_	163	
T 11 m1:1 0 m : m	Current goods and services	164	165	
Tax deductible intra-Community acquisitions	Investment goves: 1.	. <mark>1</mark>	167	
Compensations special regime of agriculture, live	stock and fisheries lader f	. <mark>168</mark>	169	
Recti fi cation of deductions	O	641	170	
Regularization of investment goods	. ~ ~		171	
	ก็สาราช ค.ศ 165 + 167 +	160 + 170 + 171)	172	
Sum of deductions and	ROMS (112) # 107 # 103 # 105 # 107 #	109 + 170 + 171)	112	
Tax-deductible: Group 3 3				
7.0.		taxable income	deductible	e fee
Tax-deductible indoorparaciones linearione.	services	173	174	
10	Investment goods	175	176	
Tax-deduction to carring the carring to the carring	current goods and Real current	177	178	
. ca-ococconsocioni primito	Investment goods	179	180	
Toy deductible into Community	Current goods and services	181	182	
Tax deductible intra-Community acquisitions	Investment goods	183	184	
Compensations special regime of agriculture, lives	stock and fisheries.	185	186	
Recti fi cation of deductions		642	187	
Regularization of investment goods			188	
			189	
Deductions sum (174	1 + 176 + 178 + 180 + 182 + 184 + 186	o + 16/ + 188)	109	