



CLARIFICATION NOTES OF THE CONTENT OF THE ADDED BOOKS OF THE SII (LL.AA) AND THE Pre303.

Both the Pre303 and the SII Aggregate Books (LL.AA.) include Explanatory Notes of the different concepts, where it is indicated in a generic way how the calculations have been carried out. For greater detail, the aforementioned notes will have a link where you can consult the SII records taken into account for the preparation of the table of equivalences between the LL.AA. and Pre303

To access these notes, select the symbol



The notes collected in LL.AA and Pre303 are listed below, distinguishing the following sections:

- A) CLEARANCE DATA.
- B) ADDITIONAL INFORMATION.
- C) OPERATIONS PERFORMED IN THE YEAR (Only available for the last period of the year. It will be published when the aforementioned information is enabled).

A) SETTLEMENT DATA:

VAT ACCRUED

Common Notes for LL.AA. and Pre303:

General scheme:

"Taxable base and the quota of the deliveries of goods and services subject and not exempt without Investment of the taxpayer made by the taxpayer in the period subject to settlement, differentiated by the tax rate applied."

You can check the details of the calculations made by clicking on the following link: [Equivalences: VAT accrued](#)."

AIB Goods and services

"Taxable bases and quotas corresponding to the total intra-community acquisitions of subject and non-exempt goods and services made in the



Settlement Period.

You can check the details of the calculations made by clicking on the following link: [Equivalences: deductible VAT](#) .

Other ISP operations

"Taxable bases and the fees accrued in the settlement period as a consequence of investment operations of the taxable person, when they originate from operations other than intra-community acquisitions of goods. You can check the details of the calculations made by clicking on the following link: [Equivalences: deductible VAT](#) " .

Modification Bases and fees

"The modification of the tax bases and operations fees in which any of the causes provided for in article 80 of the LIVA, as well as any other modification of bases and fees, will be recorded with the corresponding sign.

You can check the details of the calculations made by clicking on the following link: [Equivalences: VAT accrued](#) " .

Equivalence surcharge

" Tax base and the share of the taxed operations subject to an equivalence surcharge carried out by the taxpayer in the period subject to settlement, differentiated by the tax rate applied.

You can check the details of the calculations made by clicking on the following link: [Equivalences: VAT accrued](#) " .

Base modifications and equivalency surcharge fees

"The modification of the tax bases and the equivalence surcharge for operations involving any of the causes provided for in article 80 of the LIVA, as well as any other modification of bases and fees, shall be recorded with the corresponding sign.

You can check the details of the calculations made by clicking on the following link: [Equivalences: VAT accrued](#) " .



TAX-DEDUCTIBLE

Notes from the LL.AA .:

Quotas supported internal operations

"Total of taxable bases and deductible supported quotas for internal operations, without differentiating between current and investment assets

You can check the details of the calculations made by clicking on the following link: [Equivalences: deductible VAT](#) .

Quotas supported on imports of goods

"Total taxable bases and deductible supported quotas for imports of goods, without differentiating between current and investment goods

You can check the details of the calculations made by clicking on the following link: [Equivalences: deductible VAT](#) .

Intra-community acquisitions of goods and services

"Total of taxable bases and deductible supported quotas for intra-community acquisitions of goods and services, without differentiating between current and investment goods

You can check the details of the calculations made by clicking on the following link: [Equivalences: deductible VAT](#) .

Pre303 Notes:

Deductible VAT for fees paid in current internal operations

"Total of taxable bases and deductible supported quotas for internal operations. Tax bases and fees derived from both current and investment assets are included. In the case of bases or quotas that correspond to investment goods, you must transfer them to boxes 30 and 31. You can consult the corresponding invoices in the link that exists in the tax quota.

You can check the details of the calculations made by clicking on the following link: [Equivalences: deductible VAT](#) .



Deductible VAT for quotas supported on imports of current goods.

"Total of taxable bases and deductible supported quotas on imports of goods. Tax bases and fees derived from both current and investment assets are included. In the case of bases or quotas that correspond to investment goods, you must transfer them to boxes 30 and 31. You can consult

invoices

corresponding in the link that exists in the tax fee.

You can check the details of the calculations made by clicking on the following link: [Equivalences: deductible VAT](#) .

Deductible VAT on intra-community acquisitions of current goods and services

"Total taxable bases and deductible supported quotas in intra-community acquisitions of goods and services. Tax bases and fees derived from both current and investment assets are included. In the case of bases or quotas that correspond to investment goods, you must transfer them to boxes 30 and 31. You can consult the corresponding invoices in the link that exists in the tax quota.

You can check the details of the calculations made by clicking on the following link: [Equivalences: deductible VAT](#) .

Common Notes for LLAA. and Pre303

Rectification of deductions

"Tax base and deductible fees derived from corrective invoices whose settlement period corresponds to self-assessment.

You can check the details of the calculations made by clicking on the following link: [Equivalences: deductible VAT](#) .

AG YP Special Regime Compensations

"Amount of compensation paid to taxable persons under the special regime for agriculture, livestock and fishing.



You can check the details of the calculations made by clicking on the following link: [Equivalences: deductible VAT](#)."

B) ADDITIONAL INFORMATION.

Common Notes for LLAA. and Pre303

Intra-community deliveries of goods and services.

"The calculation of this field / box is the sum of the following data declared by the taxpayer in their SII Invoice Record Books:

- a) All those operations that are recorded as deliveries of subject and exempt goods pursuant to article 25 (key E5)*
- b) All those operations that are recorded as deliveries of subject and exempt goods due to exemption "others" (E6) or without completing anything in the "cause" field corresponding to the year, as well as to the period, and in which the NIF of the Recipient of the operation is a valid VAT NIF.*
- c) Operations that meet the following requirements:*
 - Operations declared as provision of services in the SII.*
 - Marked as not subject and with the amount that is entered in the field "AMOUNT NOT SUBJECT BY LOCATION RULES"*
 - That the NIF of the recipient of the operation is a valid VAT NIF.*

You can check the details of the calculations made by clicking on the following link: [Equivalences: Additional information.](#)."

Exports and similar operations.

"The calculation of this field / box is the sum of the following data declared by the taxpayer in their SII Invoice Record Books:

- Taxable base of the operations identified as subject and exempt under article 21 (E2), 22 (E3), 23 and 24 (E4) corresponding to the year, as well as to the period*
- Taxable base of the operations identified as subject and exempt due to exemption "others" (E6) or without completing anything in the "cause" field in which the NIF of the recipient of the operation is NOT a VAT NIF corresponding to the exercise, thus as to the period.*



This amount will be increased by the tax bases corresponding to the refunds made as exports made under passenger arrangements. That is, keys A5 and A6, with a special regime key 02 and subject and not exempt.

You can check the details of the calculations made by clicking on the following link: [Equivalences: Additional information.](#) "

Operations not subject to or with the taxpayer's investment that give rise to the right to deduct.

"The calculation of this field / box is the sum of the following data declared by the taxpayer in their SII Invoice Record Books:

- Tax base of ALL the operations not subject or with investment of the taxpayer.

You can check the details of the calculations made by clicking on the following link: [Equivalences: Additional information.](#) "

February 4, 2020