

# ES - VAT

## Tasks to be completed when documenting an operation (from creation to publication)

1. Enter the **Title of the operation / page**

2. Add the following Labels:

- Scope of applicability: `ww, country_accounting`
- Country or group of countries (if applicable): `belux, china, france, italy, lam, nam, uk_ie, bulgaria, dach, netherlands, iberia, poland, latvia, australia, india, japan, south_korea, thailand, singapore`
- Unit and Domain according to the [List of labels to be used in the Finance Service Line space](#)
  - E.g. 1: WW Operation in Financial Accounting under domain "Central Finance Processes & Compliance":
    - Labels to be used: `ww, financial_accounting, central_fin_proc_compliance`
  - E.g. 2: France Operation in Financial Accounting:
    - Labels to be used: `country_accounting, france, financial_accounting`  
(for country operations, the Domain is always `country_accounting`)

3. Fill in all fields as described above

4. Once the description of the operation is completed, ensure it is approved and published by launching the [SBS-Finance approval workflow](#)

**Domain:** Country Accounting

**Responsibility area:** N/A

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## Scope

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? Unknown Attachment

## ERP

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? Unknown Attachment

## Frequency

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? Unknown Attachment

? Unknown Attachment

(To be confirmed!) 

## References

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S\_ALR\_87012357;  
S\_EB5\_05000379;  
S\_ALR\_87012403; Z1K\_DETAIL;  
Z1F\_DOWNLOAD\_340;  
Z\_ES\_RFIDSM340;  
TC\_RENT\_M340\_ES; [FBL3N](#); FB03;  
FBL1N

## Forms

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[M303 VAT  
RETURN\\_TEMPLATE\\_2015](#)

[M349 Reconciliation\\_TEMPLATE](#)

[M340 vs M303  
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## Attachments

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## . Objective and Scope

### 1.1. Objective of this Operation

This document explains VAT process within Spain and how to perform quality checks in order to get the expected result, and how to fill in the Spanish authorities' website.

The VAT reporting obligations in scope for Spain are the following:

- VAT return (Form 303)
- ESPL (Form 349)
- Annual VAT return (Form 390), when applicable (only for companies not submitting SII)

## 1.2. Scope

This VAT procedure compliance process manual is to be used as a step-by-step guideline to facilitate the VAT reporting (by VAT SU team) of the operations made by Solvay entities in Spain.

It describes the compliance process for the preparation of the VAT return, ESPL and annual return for the following companies:

	Comp. code	Name	VAT n°	On SAP	Foreign VAT n°	CAM	Site
1	6301	Solvay Solutions	ESN0030376H	Yes	Yes in ES	Ronald Ketting	N/A
2	6397	Solvay Servicios	ESB16994345	Yes	No	Carla Oliveira	N/A
3	5835	Solvay Specialty Polymers Italy	ESN0057184D	Yes	Yes in ES	Francesco Piccoli	N/A
4	6422	Specialty Operations France	ESN0260591C	Yes	Yes in ES	Carla Oliveira	N/A

## 2. Definitions

See Finance Glossary:

- ESPL (add to Finance Glossary)

## 3. Tasks description

### 3.1. Periodicity and Deadlines

The submission deadlines of the legal obligations are the following:

	Deadline for return submission and/or payment
<b>VAT return (303)</b>	End of the following month, if the company is in a credit position. In case of Debit position, the deadline is 12 <sup>th</sup> of the following month.
<b>ESPL (349)</b>	20 <sup>th</sup> of the month following the period
<b>Annual VAT return (390)</b>	From 1st January to 30th January of the following year

### 3.2. I prepare the M303 – Monthly VAT Return

This procedure is done on a monthly basis by VAT SU Team and any inconsistency must be checked.

#### 3.2.1. I run the SAP ledgers

Run transaction **S\_ALR\_87012357** and enter the appropriate variants:

- **IVAESPAÑA** - for companies 0245;
- **0005\_ES** – for company 0005
- **ZFR3** - ZFR3\_VAT\_ES
- The remaining companies don't have a specific variant.

E.g. for Solvay Química, reporting period 11/2021, fill in:

- Company Code: 0245
- Posting Date: From 01.11.2021 to 30.11.2021

### Advance Return for Tax on Sales/Purchases

1 active
 Data Sources

Company code:  to:

Document Number:  to:

Fiscal Year:  to:

---

**General selections**

Posting date:  to:

Reference number:  to:

---

**Technical settings**

Read items sequentially

This report will show you the listing of all movements on vendors and customers for the company and period selected and the resume of all transactions by VAT code will be compiled in the different VAT models (303 and 349).

The outcome of this step should be as follows

**Tax on s/s/purch. adv. ret.: Posting date 01.11.2021 to 30.11.2021**

COCD	Tax	Description	Rate	Tax base amount	To be paid over	Deductible	Balance
0245	ESA 22	IVA DIFERIDO IMPORTACION	21,000	14.174.476,11-	2.976.439,90-		2.976.439,90-
0245	ESA 01	Invers.Sujet.Pas.artc.04.-	21,000	7.961,76-	1.471,96-		1.471,96-
0245	ESA 02	Purchase Services Normal Rate	21,000	2.703.554,96-	567.746,51-		567.746,51-
0245	ESA 08	ADQUISICIONES INTRACOM. DE BI.	21,000	310.131,22-	65.127,57-		65.127,57-
* 0245	ESA			17.196.124,05-	3.611.186,02-		3.611.186,02-
0245	ERE 22	IVA DIFERIDO IMPORTACION	21,000	14.174.476,11	2.976.439,90		2.976.439,90
0245	ERE 01	Invers.Sujet.Pas.artc.04.-	21,000	7.961,76	1.471,96		1.471,96
0245	ERE 02	Purchase Services Normal Rate	21,000	2.703.554,96	567.746,51		567.746,51
0245	ERE 08	ADQUISICIONES INTRACOM. DE BI.	21,000	310.131,22	65.127,57		65.127,57
* 0245	ERE			17.196.124,05	3.611.186,02		3.611.186,02
0245	M00 94	Freest. Serv. UE -Op. no sujet.	0,000	347.836,23-			
0245	M00 97	IYA repercutido 21%	21,000	11.859.920,03-	2.490.583,13-		2.490.583,13-
0245	M00 98	IYA repercutido 10%	10,000	694.242,83-	69.424,31-		69.424,31-
0245	M00 99	OPERACIONES NO SUJETAS - EXEN.	0,000	2.648,57-			
0245	M00 98	EXPORTACIONES FUERA UE - OP.	0,000	7.220.747,88-			
0245	M00 96	ENTREGAS INTRACOMUNITARIAS -	0,000	4.062.463,67-			
0245	M00 97	IY Invers.Sujet.Pas.artc.04.-	0,000	2.728,80-			
0245	M00 97	IYA repercutido 21% + 19% IRC.	21,000	10.494,23-	2.203,79-		2.203,79-
* 0245	M00			24.200.182,24-	2.562.211,23-		2.562.211,23-
0245	V07 27	IYA sop. 21% con ret. IRPF 15.	21,000	5.629,01		1.182,10	1.182,10
0245	V07 08	IYA reportado 10%	10,000	70.044,76		7.004,48	7.004,48
0245	V07 0A	IYA reportado 4%	4,000	3.353,44		134,14	134,14
0245	V07 0F	IYA reportado 21 con verif.	21,000	18.308.435,93		3.844.771,74	3.844.771,74
0245	V07 00	Purchase Services 0 Rate - EU	0,000	1.255.940,56-			
0245	V07 0L	OPERACIONES NO SUJETAS A IVA .	0,000	839.341,81			
0245	V07 0M	IMPORTACIONES FUERA UE	0,000	109.376,81			
0245	V07 00	Purchase Services 0 Rate - Im.	0,000	2.529.172,09			
0245	V07 0W	IYA reportado 21 con verif.	21,000	87,62-		18,40-	18,40-
0245	V07 20	Purchase local transport serv.	0,000	123.883,88			
* 0245	V07			20.700.181,55		3.853.074,06	3.853.074,06
**0245				3.500.920,69-	6.173.397,25-	7.464.260,08	1.290.862,83



Extract this information to excel by clicking on the button .

### 3.2.2. I perform the preliminary quality checks

#### Spanish VAT Rates

- Standard Rate 21%;
- Reduced Rate 10%;
- Super-reduced Rate 4%.

#### Checks to perform:

##### 1) Verify the Intra community Acquisitions of Goods (Tax codes 8R – 21%)

Check/validate that all the postings done using this tax code have only EU VAT id Numbers to guarantee that no acquisitions made to Spanish suppliers are considered.

**2) Verify the Operations with tax exemption (tax codes 8L/9L "OPERACIONES NO SUJETAS – EXENTAS IVA en COMPRAS/VENTAS)**

We must verify if the movements done using these taxes have customers/vendors with Spanish VAT numbers which perform exempt operations.

**3) Tax code 8L (incoming invoices without VAT) relate to operations made ONLY WITH SPANISH SUPPLIERS**, in this tax code we should not have amount in "IMPORTE A PAGAR" or "DEDUCIBLE"

**4) Tax code 9L (outgoing invoices without VAT) – relate to operations made ONLY WITH SPANISH CUSTOMERS**, in this tax code we should not have amount in Tax to be paid "IMPORTE A PAGAR" or deductible tax "DEDUCIBLE".

**5) Verify movements with VAT code 9R**

Tax code 9R \_ Plant abroad – ADQUISICIONES INTRACOM. DE BIENES must have the same treatment as code 8R (movement of goods between the same legal entity and between EU countries).

**6) Additional checks**

**a) Posting P-Cards documents:**

Run: Report S\_ALR\_87012357

Variant: ES\_VAT CHECK-1

Check documents with document type S6 and Tax code 8F, only to be check the VAT Spanish numbers. The remaining documents with foreign VAT number, we only can recover the VAT through the 8<sup>a</sup> Directive.

**b) Posting of DUA's:**

We need to consult the "Agencia Tributaria" website and check all the import documents that need to be posted linked to the month of closure.

E.g.:

<https://www1.agenciatributaria.gob.es/wpl/inw invoc/es.aeat.dit.adu.adip.ivaDif.qry.QIVADifInt>

Sistema de Liquidación de IVA Diferido. Consulta.

Importes por periodo | Exportar

Para ver los totales por periodo pulse en Importes por periodo

Operador = B61474607 | Tipo Documento = DUA DUA de importación | Documento = | Fecha desde = 09/01/2021 | Fecha hasta = 09/30/2021 | Ejercicio = 2021

Buscar | Limpiar

Referencia SLID	Operador	Periodo	Documento	Importe
21ES202109P0280570	B61474607	2021 Septiembre	DUA 21ES0028013X343368	49.27
21ES202109P03110889	B61474607	2021 Septiembre	DUA 21ES00481130255273	2.310.67
21ES202109P03111353	B61474607	2021 Septiembre	DUA 21ES00481130255281	2.304.38
21ES202109P0312703	B61474607	2021 Septiembre	DUA 21ES00481130255330	2.304.42
21ES202109P0314084	B61474607	2021 Septiembre	DUA 21ES00481130255372	2.306.29
<b>Subtotal(5 de 5):</b>			<b>Subtotal(5 de 5):</b>	<b>9.275.03</b>

### c) Self Billing:

Add the reference in document posted for vendor "Cuñado", otherwise the document will not have the correct correspondence in SII.

Run transaction: FB03

Select document type RP and the month of closure

The screenshot displays the SAP 'Change Document: Overview' window. The main window shows document details for document number 6312049305, company code 0245, and fiscal year 2021. The document date is 30.09.2021, and the posting date is also 30.09.2021. The currency is EUR. A table of items in the document is visible, with columns for item number, account type, account number, and description. The first item is 001 31 7510 1100037592 CUÑADO S.A. A pop-up window titled 'Document Header: 0245 Company Code' is overlaid on the right side, showing document type RP, reference key 0245/6312049305, and other header details. At the bottom of the main window, it shows 'Item 1 / 15' and a total of 'Debt/Credit 5.948,97'.

### 3.2.3. I launch the SAP report on fixed assets

On a **monthly basis**, is needed to inform the invoices of capital expenses posted on the month of the VAT report. This information is obtained performing the following actions:

1) Launch the transaction **Z1K\_DETAIL**


2) Select Variant :


- Company 0245 : 0245 ASSETS


3) Period : fiscal year and previous fiscal year:

- Fiscal year: from 2020 to 2021
- Period: From 01 to 12


**Print DETAIL lines**


Controlling Area:  


Cost Center:  

Cost Object:  

CO/PM Order:

WBS element:  to  

Object (KS0244., HPS7..):  

Project definition:  

Main PM Order:


Object/CostCenter SET:

---


Fiscal Year:  to


Period:  to


---

Cost Element:  to  


The Partner selection is active on first level only

Select on Partner object:  to  

Dr/Cr indicator:  to  

4) Click on the button 

5) Once the information is on the screen, change the view to an Excel- format view.


To do it, click on the button 


6) In that screen select the layout "YES VAT" only the following columns should be extracted from the report:


TYPE
Object
TAX
INV_Amount
INVOICE_NR
INV_Posting
SUPPLIER
CostElem
PURCHASE Ord
Purch-line
ORIGIN Object-TEXT
TXT CO DOC.(or PO/MA)

7) Filter the column "INV\_Posting"

Select only the period of the month of the VAT report.  
For example, if November selected:

INV\_Posting:  to  

DocTYPE:   to  

8) Download the information to an Excel File by clicking on  .

9) Once created the Excel File, perform the subtotals by tax code and insert a new column to calculate the VAT amount.

10) Check the consistency of the information:

Generally the tax codes to be reported in the VAT return Fund are 8F and 86;

Tax code 8L should be excluded;

In case of tax code different from the ones above they should be analyzed individually. For instance check the original invoice and confirm if the tax used is really a Spanish tax code;

In case **negative amounts** are displayed, they should be checked line per line.

### 3.2.4. I complete the VAT return template

#### Open the Excel VAT return template

- 1) Enter the figures in the sheets of the VAT return template highlighted in blue based on the tax codes of the SAP report S\_ALR\_87012357 extraction;
- 2) Verify that the remaining tax codes (i.e. those that are not reported in the Excel file) do not include VAT amounts in columns "Importe a pagar" or "deductible";
- 3) Reconcile VAT balances from the draft VAT return with the ones from the G/L account.

Verify that the results of the below checks do not show inconsistencies

<b>Periodical VAT returns</b>			
<b>Logical checks</b>			
Check % VAT amount			
Compare ratio sales / purchases amounts			
Verify amount VAT position previous month			
Check reimbursement			

These checks are done automatically in the attached "ES VAT return template" and are highlighted or are included in the "Reconciliation" tab of the above mentioned file.

The draft VAT return will be automatically completed using the Excel VAT return template.

### 3.2.5. I finalize the M303

Once the above steps are completed, the VAT return can be considered as finalized.

Once the VAT Return analysis is completed we need to access to the "Agencia Tributaria – Sede Electrónica" site: <https://sede.agenciatributaria.gob.es/Sede/inicio.html> using the Digital Certificate of the Company:

Impuesto sobre el Valor Añadido. Autoliquidación. Modelo 303 2021

Rellene los datos que se solicitan para continuar

El asterisco \* indica que es imprescindible completar este dato

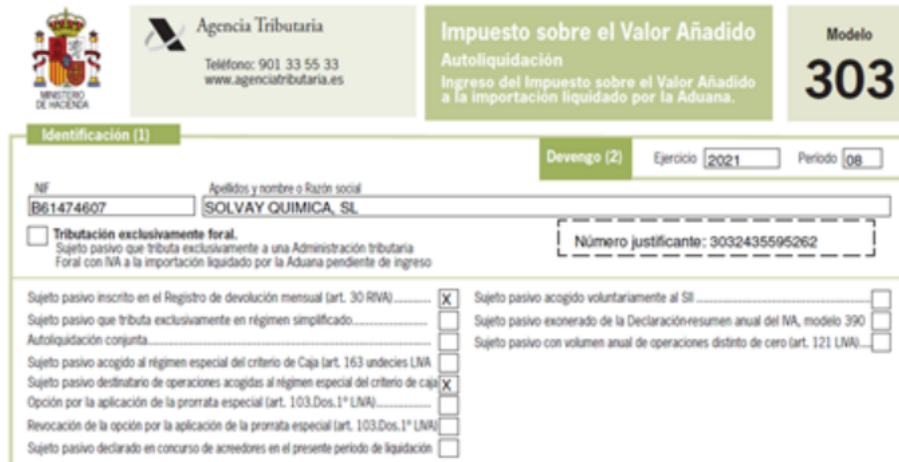
\* Introduzca N.I.F.

\* Introduzca apellidos y nombre /Razón social

\* Ejercicio del período

\* Selección de período

We must complete the boxes with the info below:



Agencia Tributaria  
Teléfono: 901 33 55 33  
www.agencia tributaria.es

Impuesto sobre el Valor Añadido  
Autoliquidación  
Ingreso del Impuesto sobre el Valor Añadido a la importación liquidado por la Aduana.

Modelo  
**303**

Identificación (1)

Devengo (2) Ejercicio 2021 Período 08

NIF: B61474607 Apellidos y nombre o Razón social: SOLVAY QUIMICA, SL

Tributación exclusivamente foral.  
Sujeto pasivo que tributa exclusivamente a una Administración tributaria Foral con IVA a la importación liquidado por la Aduana pendiente de ingreso. Número justificante: 3032435595262

Sujeto pasivo inscrito en el Registro de devolución mensual (art. 30 RIVA)  Sujeto pasivo acogido voluntariamente al SI   
 Sujeto pasivo que tributa exclusivamente en régimen simplificado  Sujeto pasivo exonerado de la Declaración-resumen anual del IVA, modelo 390   
 Autoliquidación conjunta  Sujeto pasivo con volumen anual de operaciones distinto de cero (art. 121 LIVA)   
 Sujeto pasivo acogido al régimen especial del criterio de Caja (art. 163 undécimo LIVA)   
 Sujeto pasivo destinatario de operaciones acogidas al régimen especial del criterio de caja   
 Opción por la aplicación de la prorata especial (art. 103.Dos.1ª LIVA)   
 Revocación de la opción por la aplicación de la prorata especial (art. 103.Dos.1ª LIVA)   
 Sujeto pasivo declarado en concurso de acreedores en el presente período de liquidación

Then if the company is in a Credit position we need to fulfil the amount of reimbursement to be requested in the form. In case of Debit position, the payment is automatically done when submitting the VAT Return, in Agencia Tributaria.

- Data to be fulfilled in case of reimbursement (Example Cy 0245):

Manifiesto que el importe a devolver reseñado deseo me sea abonado mediante transferencia bancaria a la cuenta indicada de la que soy titular

Importe:

Mediante transferencia a cuenta bancaria abierta en España

IBAN:

Mediante transferencia a cuenta bancaria abierta en el extranjero:

Unión Europea/SEPA

IBAN:  Código SWIFT/BIC:

Resto países

Código SWIFT/BIC:  Número de cuenta/Account no.:

Banco/Bank name:

Dirección del Banco/ Bank address:

Ciudad/City:  País/Country:  Código País/Country code:

- Data to be fulfilled in case of payment (Example Cy 0245):

Ingreso efectuado a favor del Tesoro Público, cuenta restringida de colaboración en la recaudación de la AEAT de autoliquidaciones.

Importe:

Código IBAN:

The VAT returns for companies 7794, 5835, ZFR3 and 6301 are submitted by an external provider.

### 3.3. I prepare the M349 - European Sales and Purchase Listing





This procedure is done on a monthly basis by VAT SU team.




#### 3.3.1. I run the SAP ledgers

Run transaction [S\\_ALR\\_87012403](#), after select the appropriate variant > ES-M349 and the appropriate release date to determine the reporting period, filling in:



- **Sociedad** (name of the company) = 0245;
- **Fecha de contabilización** (release date) = e.g. 01.11.2021 until 30.11.2021.

**EC Sales List (Spain)**

Company code  to    
 Document Number  to    
 Fiscal Year  to  




**General selections**

Posting date  to    
 Reference number  to  

**Technical settings**

Read items sequentially

**Further selections**

Reporting quarter  /   
 Reporting Period  /   
 Change of the Period Interval  
 Tax Reporting Date  to    
 Reporting Country   
 Tax on sales/purchases code  to    
 VAT Registration No.  to    
 Delivery /Acquisition of Goods  
 Services

**Output control**

Update Run  
 Output as file (file system)  
 Line item display  
 Form 349 2019 & previous years

### 3.3.2. I make consistency checks

- 1) Make sure that the totals of the SAP transactions match with the totals of intra-community acquisitions and supplies in the VAT return for the respective period.
- 2) ) To perform checks between M349 and M303 you can use template file named: M349 VAT Return Template.
  - The tax code 8D or 81 even if it is intracommunity is not reported in the ESL report (Modelo 349).
  - Complete the totals in file M303 VAT Return Template.
- 3) Examples of modifications that may be required:
  - a. Missing VAT numbers: in this case, check the underlying invoices and complete the missing information;
  - b. VAT number is from a Spanish supplier: as this listing relates to European transactions, this is not correct. In this case, check the underlying invoices. If it appears that a purchase from a Spanish supplier was wrongfully included as an EU purchase of goods /services, please inform SBS-PtP and amend the posting. Note that this amendment will also have an impact on the VAT return (model 303).
  - c. Credit notes: in this case, check the underlying invoices and complete the missing information (i.e. invoice number and period of the return in which the invoice was reported – explained in detail in the next step).

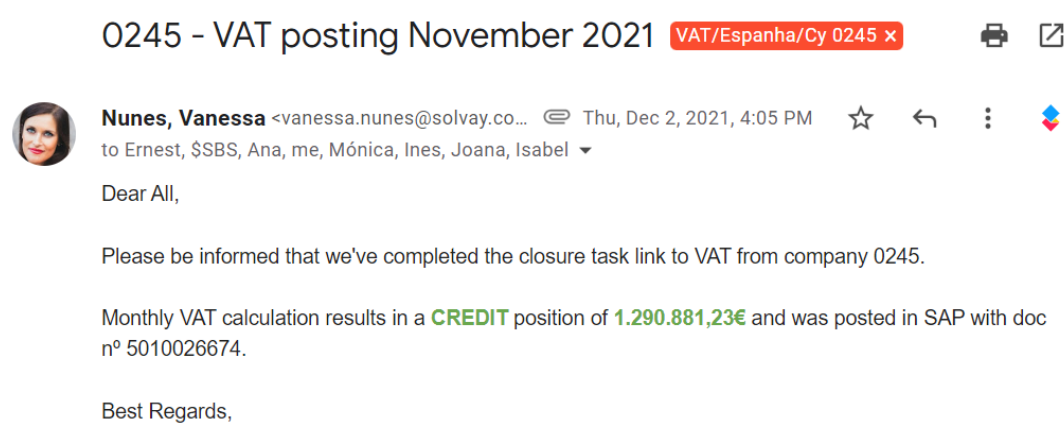
### 3.3.3. I prepare the filing

We need to run the transaction S\_ALR\_87012401 in order to create the upload file which is an xml format. Then we upload this file to Agencia Tributaria Site:.

The screenshot shows the 'Electronic Tax Returns - Copy DME File to PC' dialog box. It is divided into three main sections: 'Source file', 'Target file', and 'Character Set Conversion'.  
- **Source file:** The 'Source file' field contains '349\_245'. The 'File type' field contains 'XML'. There are checkboxes for 'Delete source file' (unchecked), 'Copy source file' (checked), and 'Change byte Order' (unchecked).  
- **Target file:** The 'Target disk drive' is 'C:'. The 'Subdirectory (hard disk)' is '\Users\pfs.3022049\Desktop\'. The 'Target file' is '349\_245'. A 'Selection of Path and File' button is visible below the target file field.  
- **Character Set Conversion:** The 'Standard Code Page 1100' radio button is selected. Other options include 'SAP Logon Code Page', 'No Character Set Conversion', and 'Manual Entry of Code Page'. The 'Target Code Page' field is empty.

### 3.4. I finalize the monthly process (M303 / M349)

Once all the steps are completed we must always send the information regarding company 0245 to Ernest Farran, with all documents like the proof of submission of Modelo 303 and Modelo 349 - example below of the email sent each month.



We must also add comments with all the problems encountered during the VAT process.

End of document.