

MODIFICATIONS APPROVED IN THE IMMEDIATE SUBMISSION OF INFORMATION SYSTEM (SII)

On 22nd February 2018 the Order [HFP /187/2018, dated 12th May](#) was published in the Official Spanish State Bulletin. The object of this Order is to improve the Immediate Submission of Information System (SII) for logging the Value Added Tax Register via the Spanish State Tax Authorities' Electronic Central Office, established in article 62.6 of the Regulations for Value Added Tax and approved in the Royal Decree 1624/1992, dated 29th December.

The Order will **come into effect as of 1st July 2018**.

The main changes included in the Order are the following:

1. MODIFICATIONS INCLUDED BY THE SPANISH STATE TAX AUTHORITIES:

- Incorporation of a new identification field for invoicing registers executed by an entity in their condition as successor to another entity due to mercantile restructuring operations.
- A new code for invoices within the register for invoices received has been added in order to differentiate the registration of complementary liquidations from customs corresponding to Value Added Tax on Imports, by maintaining such separate from the rest of customs documents. Furthermore two specific markers have been added which enable specification of whether the simplified invoice includes the identification of the recipient or not.
- Other information which is required is the identification of those invoices issued by third parties in accordance with that established in the additional third and sixth paragraphs of the Regulations in which the invoicing obligations are regulated and also in accordance with that established in paragraph 1.4 of Annex III of the Resolution dated 4th December 2015, by the Energy Secretary of State in which the market rules, the adhesion contract and the resolutions of the organized gas market are approved. The objective of this identification is to consider this circumstance to the effects of the calculation of the deadlines for submitting the information.
- A new code has been created for determining means of receipt or making of payments for operations included or affected by the special regime of cash (settlement) system for Value Added Tax. This enables identification of any payments either received or made which have been instrumented by means of direct debit bank orders. Also, various registration fields have been renamed with the aim of offering greater accuracy and clarity regarding their contents.
- It will still equally be necessary to specify the information to be supplied by those taxable entities which are obliged to log the Value Added Tax Register via the Electronic Central

Office of the Tax Authorities from a date other than the first day of the tax period, in relation to the period of time prior to inclusion under this obligation and corresponding to the same tax period.

2. MODIFICATIONS AND IMPROVEMENTS INCLUDED ON REQUEST OF TAXPAYERS:

- A field free of content and called “external reference” (*referencia externa*) has been included. This is intended so that some taxpayers can use this field to the ends employed previously in their former register ledgers.
- Within the register of issued invoices, specific codes have been created which are associated with the different means for causes of exemption, so that the corresponding cause for exemption of each part of the tax base can be identified.
- A special marker has been created in the invoicing register regarding entries for which compliance with the deadline for sending to the register presents difficulties; either because the taxpayer was unable to know for certain the change of condition to that of a Large Company or the change in inspectorate competence or because the request for inclusion within the monthly return register came after the first day of the period in which such registration took effect.

Furthermore two new communication keys are created in the register of issued invoices which enable users to articulate a new procedure for the supply of information corresponding to returns of Value Added Tax under the regime for travellers. This mode of submitting the information requires identification of the registers corresponding to such returns with a new type of communication and by identifying within the field of invoice number, the number corresponding to the electronic document of return which is referred to in [article 9 of the Value Added Tax Regulations](#). This procedure will become the alternative to the current system for submitting the information corresponding to such returns.

- An additional scheme has been created so that taxpayers whose invoices contain more than 15 cadastral references (cadastral NR) can carry out an independent submission.
- Finally an identification marker has been created to specify those invoices, the amounts of which, exceed a particular limit (*) therefore permitting that if the invoicing entry which is intended to be registered exceeds this amount, it should be marked with this identification marker, confirming by means of which, that it is not an error.

(*) The Spanish State Tax Authorities and their operators indicate that the amount of the limit to which this paragraph refers has yet to be determined.

3. ENTRY INTO FORCE AND TECHNICAL INFORMATION PROVIDED

The entry into force of the new obligations will take effect as of **1st July 2018**.

Technical information provided by the State Tax Authority can be found at the following link on the Tax Authorities' website: [see information in this link](#).