

ANNEX III

Model 303 for self-assessment of Value Added Tax

MINISTRY
TREASURY

Tax Agency

Telephone: 91 554 87 70 / 901 33 55 33
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Value Added Tax

Self-assessment
Revenue from Value Added Tax on imports
settled by Customs.

Model

303

Identification (1)

NIF Surname and first name or Company name

Exclusively regional taxation.
Taxpayer who pays taxes exclusively to a Regional Tax Administration with import VAT settled by Customs pending payment

Taxpayer registered in the Monthly Refund Register (art. 30 RIVA).....

Taxpayer who pays taxes exclusively under the simplified regime.....

Joint self-assessment.....

Taxpayer subject to the special cash basis scheme (art. 163 undecies LIVA)

Taxpayer receiving transactions covered by the special cash basis scheme

Option for the application of the special pro rata (art. 103.Two.1º LIVA).....

Revocation of the option for the application of the special pro rata (art. 103.Two.1º LIVA)

Taxpayer declared bankrupt in the current liquidation period

Date on which the order declaring bankruptcy was issued

If a bankruptcy declaration order has been issued during this period, please indicate the type of self-assessment.....

Devengo (2) Exercise Period

Space reserved for barcode numbering

Liquidation (3)

General regime

VAT accrued

General regime {

Intra-Community acquisitions of goods and services. 10 Other transactions subject to reverse charge (except intra-Community acquisitions) ...

12 Modification of tax bases and quotas 14

Surcharge

equivalence..... {

Modifications to the bases and quotas of the equivalence surcharge

Total accrued fee (152 + 167 + 03 + 155 + 06 + 09 + 11 + 13 + 15 + 158 + 170 + 18 + 21 + 24 + 26) 27

| Taxable base | Type % | Share |
|---|--------|-------|
| 150 | 151 | 152 |
| 165 | 166 | 167 |
| 01 | 02 | 03 |
| 153 | 154 | 155 |
| 04 | 05 | 06 |
| 07 | 08 | 09 |
| | | 11 |
| | | 13 |
| | | 15 |
| 156 | 157 | 158 |
| 168 | 169 | 170 |
| 16 | 17 | 18 |
| 19 | 20 | 21 |
| 22 | 23 | 24 |
| 25 | | 26 |
| Total accrued fee (152 + 167 + 03 + 155 + 06 + 09 + 11 + 13 + 15 + 158 + 170 + 18 + 21 + 24 + 26) 27 | | |

VAT deductible

Input VAT on current domestic transactions..... 28 Input VAT on domestic transactions involving capital goods..... 30 Input VAT on imports of current goods..... 32 Input VAT on imports of capital goods..... 33

34 On intra-Community acquisitions of current goods and services..... 36 On intra-Community acquisitions of capital goods..... 38 Adjustment of deductions..... 40 Offsets under the Special Scheme for General Taxpayers and Public Accountants..... 42

Regularization of investment assets 43

Regularization by application of the final pro rata percentage 44

Total to be deducted (29 + 31 + 33 + 35 + 37 + 39 + 41 + 42 + 43 + 44) 45

General regime result (27 - 45) 46

| Base | Share |
|--|-------|
| | 29 |
| | 31 |
| | 33 |
| | 35 |
| | 37 |
| | 39 |
| 42 | 41 |
| | 43 |
| | 44 |
| Total to be deducted (29 + 31 + 33 + 35 + 37 + 39 + 41 + 42 + 43 + 44) 45 | |
| General regime result (27 - 45) 46 | |

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| Simplified regime | | | | Simplified regime | | | |
|---|----------------------|---|----------------------|--|----------------------|---|----------------------|
| A Agricultural, livestock and forestry activities | | | | Activity A2 | | | |
| Activity A1 | | | | Activity A2 | | | |
| Code | Revenue volume | Index quota | Accrued fee | Code | Revenue volume | Index quota | Accrued fee |
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Percentage of income on account | | Income on account | | Percentage of income on account | | Income on account | |
| <input type="text"/> % | | A <input type="text"/> | | <input type="text"/> % | | A <input type="text"/> | |
| Fee paid | | Annual fee derived | | Fee paid | | Annual fee derived | |
| current operations of the simplified regime | | current operations of the simplified regime | | current operations of the simplified regime | | current operations of the simplified regime | |
| <input type="text"/> | | B <input type="text"/> | | <input type="text"/> | | B <input type="text"/> | |
| B Activities under the simplified regime (except agricultural, livestock and forestry activities) | | | | B Activities under the simplified regime (except agricultural, livestock and forestry activities) | | | |
| Activity B1 IAE heading <input type="text"/> | | | | Activity B2 IAE heading <input type="text"/> | | | |
| Number of module units | | Imported | | Number of module units | | Imported | |
| Module 1 | <input type="text"/> | <input type="text"/> | <input type="text"/> | Module 1 | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Module 2 | <input type="text"/> | <input type="text"/> | <input type="text"/> | Module 2 | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Module 3 | <input type="text"/> | <input type="text"/> | <input type="text"/> | Module 3 | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Module 4 | <input type="text"/> | <input type="text"/> | <input type="text"/> | Module 4 | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Module 5 | <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 6 | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Module 7 | <input type="text"/> | <input type="text"/> | <input type="text"/> | Module 7 | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Accrued fee for current operations C | | <input type="text"/> | | Accrued fee for current operations C | | <input type="text"/> | |
| Reductions D | | <input type="text"/> | | Reductions D | | <input type="text"/> | |
| Seasonal activity correction index | | <input type="text"/> | | Seasonal activity correction index | | <input type="text"/> | |
| Percentage of income to account | | E <input type="text"/> % | | Percentage of income to account | | E <input type="text"/> % | |
| Account Deposit* ((C) - (D)) x (E)..... F * See | | <input type="text"/> | | Account deposit* ((C) - (D)) x (E)..... F | | <input type="text"/> | |
| instructions for seasonal and accessory activities | | | | * See instructions for seasonal and accessory activities | | | |
| Sum of income on account from all activities (A1 + A2 + A3 + ... + F1 + F2 + F3 + ...) | | | | 47 <input type="text"/> | | | |
| Input taxes on current operations G | | <input type="text"/> | | Input taxes on current operations G | | <input type="text"/> | |
| Seasonal activity correction index H | | <input type="text"/> | | Seasonal activity correction index H | | <input type="text"/> | |
| RESULT ((C) - (D) - (G)) x (H) | | <input type="text"/> | | RESULT ((C) - (D) - (G)) x (H) | | <input type="text"/> | |
| Minimum quota percentage..... J | | <input type="text"/> % | | Minimum quota percentage..... J | | <input type="text"/> % | |
| Refund of fees paid in other countries... K | | <input type="text"/> | | Refund of fees paid in other countries... K | | <input type="text"/> | |
| Minimum fee..... L | | <input type="text"/> | | Minimum fee..... L | | <input type="text"/> | |
| Annual fee derived from simplified scheme M | | <input type="text"/> | | Annual fee derived from simplified scheme M | | <input type="text"/> | |
| Sum of fees derived from the simplified regime of the set of activities (B1 + B2 + ... + M1 + M2 + ...) | | | | 48 <input type="text"/> | | | |
| Total income on account received during the year | | | | 49 <input type="text"/> | | | |
| Result (48 - 49)..... | | | | 50 <input type="text"/> | | | |
| Accrued fees | | | | Accrued fees | | | |
| Intra-Community acquisitions of goods..... | | 51 <input type="text"/> | | Intra-Community acquisitions of goods..... | | 51 <input type="text"/> | |
| Deliveries of fixed assets..... | | 52 <input type="text"/> | | Deliveries of fixed assets..... | | 52 <input type="text"/> | |
| VAT accrued due to reverse charge..... | | 53 <input type="text"/> | | VAT accrued due to reverse charge..... | | 53 <input type="text"/> | |
| Total resulting fee: If 1T, 2T, 3T: (47 + 51 + 52 + 53)..... | | <input type="text"/> | | Total resulting fee: If 1T, 2T, 3T: (47 + 51 + 52 + 53)..... | | <input type="text"/> | |
| If 4T: (50 + 51 + 52 + 53)..... | | 54 <input type="text"/> | | If 4T: (50 + 51 + 52 + 53)..... | | 54 <input type="text"/> | |
| VAT deductible | | | | VAT deductible | | | |
| Acquisition or import of fixed assets | | 55 <input type="text"/> | | Acquisition or import of fixed assets | | 55 <input type="text"/> | |
| Regularization of investment assets | | 56 <input type="text"/> | | Regularization of investment assets | | 56 <input type="text"/> | |
| Total deductible VAT (55 + 56) | | 57 <input type="text"/> | | Total deductible VAT (55 + 56) | | 57 <input type="text"/> | |
| Result simplified regime (54 - 57) | | | | 58 <input type="text"/> | | | |

| | | | |
|---------------------|-----|--|--------|
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|---------------------|-----|--|--------|

Additional information

| | | |
|---|--------------|----------|
| Intra-Community supplies of goods and services | 59 | |
| Exports and similar operations | 60 | |
| Transactions not subject to location rules (except those included in box 123) | 120 | |
| Transactions subject to reverse charge | 122 | |
| Transactions not subject to location rules covered by special one-stop shop schemes..... | 123 | |
| Transactions subject to and covered by the special single window schemes | 124 | |
| Amounts of deliveries of goods and services to which, having been subject to the special cash basis scheme, they would have accrued in accordance with the general accrual rule contained in Article 75 of the VAT Law 62 | Taxable base | Share |
| | | 63 |
| Amounts of acquisitions of goods and services to which the special cash basis accounting scheme applies or is affected | Taxable base | Fee paid |
| | 74 | 75 |

Result

| | | |
|--|--|-------|
| Regularization of quotas art. 80.Five.5th LIVA | 76 | |
| Sum of results (46 + 58 + 76) | 64 | |
| Attributable to the State Administration % | 65 | |
| Import VAT settled by Customs pending payment | 77 | |
| Quotas to be offset pending from previous periods..... | 110 | |
| Contributions to be offset from previous periods applied in this period..... | 78 | |
| Quotas to be offset from previous periods pending for subsequent periods (110 - 78) | 87 | |
| | (Taxes to be offset generated in this period are not included) | |
| Result of the self-assessment (66 + 77 - 78 + 68 + 108) | 69 | |
| Exclusively for taxpayers who pay taxes jointly to the State Administration and the Regional Tax Authorities. Result of the annual adjustment. | 68 | euros |
| Amount to be paid corresponding to the previous self-assessment or administrative settlement for the year and period covered by the self-assessment(*) | 70 | |
| Refunds agreed by the Tax Agency as a result of the processing of previous self-assessments- 109 administrative assessments or settlements corresponding to the fiscal year and period covered by the self-assessment | 109 | |
| Result (69 - 70 + 109 - 112) | 71 | |
| Exclusively for certain cases of corrective self-assessment due to discrepancies in administrative criteria that should not be included in other boxes. Other adjustments | 108 | euros |
| * In the case of second and subsequent corrective self-assessments, the last self-assessment with effect will be considered (see instructions for form 303) | | |
| Payment on account for deliveries of gasoline, diesel and biofuels after the completion of the non-customs warehousing regime attributable to the Administration of State (Sum of box 36 of all models 319 corresponding to deliveries included in this self-assessment) | 112 | euros |

No activity (4)

No activity

Corrigendum (5)

If this self-assessment is a correction of another previous self-assessment corresponding to the same concept, year and period, indicate this by marking this box with an "X".

Corrective self-assessment

Receipt No.

In this case, please enter below the identification receipt number of the previous self-assessment.

Please state the reason for the correction:

Corrections (except those included in the following reason)

Discrepancy in administrative criteria



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Exclusively to be completed in the last settlement period by those taxpayers who are exempt from the annual VAT summary declaration

| A | B of Code activity | C IAE heading |
|---|--------------------|---------------|
| Activities referred to in the declaration (from most to least important by volume of operations) | | |
| Principal | | |
| Other | | |
| | | |
| | | |
| | | |
| | | |

If you have carried out transactions for which you are required to submit the annual declaration of transactions with third parties, mark an "X" D

Information on taxation based on territory (only for taxpayers who pay taxes to several Administrations)

Araba/Álava... 89 % Guipuzcoa 90 % Bizkaia 91 % Navarre 92 % Common territory 107 %

Transactions carried out during the fiscal year

| | | |
|--|-----|-----------|
| Operations under the general regime | 80 | |
| Transactions to which the special cash basis accounting regime had been applied, but which would have accrued in accordance with the general accrual rule contained in Article 75 of the VAT Law | | 81 |
| Intra-Community supplies of goods and services | 93 | |
| Exports and other exempt transactions with the right to deduct | 94 | |
| Exempt transactions without right to deduction | 83 | |
| Transactions not subject to location rules (except those included in box 126) | 84 | |
| Transactions subject to reverse charge | 125 | |
| Transactions not subject to location rules covered by special one-stop shop schemes | 126 | |
| Transactions subject to and covered by the special single window schemes | 127 | |
| Intragroup transactions valued in accordance with the provisions of Articles 78 and 79 of the VAT Law | 128 | |
| Simplified operations..... | 86 | |
| Special regime operations for agriculture, livestock and fishing..... | 95 | |
| Transactions carried out by taxable persons covered by the special scheme of the equivalence surcharge | 96 | |
| Operations under the special regime for second-hand goods, works of art, antiques and collectibles | 97 | |
| Special regime operations of Travel Agencies | 98 | |
| Deliveries of real estate, financial transactions and transactions relating to non-routine investment gold..... | 79 | |
| Deliveries of capital goods | 99 | |
| Total volume of operations (art. 121 VAT Law) (80 + 81 + 93 + 94 + 83 + 84 + 125 + 126 + 127 + 128 + 86 + 95 + 96 + 97 + 98 - 79 - 99) | | 88 |

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Pro rata

| | | | | | |
|---|------|------------------------------|---|------|------------|
| 1 | CNAE | Total amount of transactions | Amount of transactions eligible for deduction | Type | % pro rata |
| | 500 | 501 | 502 | 503 | 504 |
| 2 | CNAE | Total amount of transactions | Amount of transactions eligible for deduction | Type | % pro rata |
| | 505 | 506 | 507 | 508 | 509 |
| 3 | CNAE | Total amount of transactions | Amount of transactions eligible for deduction | Type | % pro rata |
| | 510 | 511 | 512 | 513 | 514 |
| 4 | CNAE | Total amount of transactions | Amount of transactions eligible for deduction 517 | Type | % pro rata |
| | 515 | 516 | | 518 | 519 |
| 5 | CNAE | Total amount of transactions | Amount of transactions eligible for deduction | Type | % pro rata |
| | 520 | 521 | 522 | 523 | 524 |

Activities with differentiated deduction regimes

Deductible VAT: Group 1

| | | Taxable base | Deductible fee |
|--|---|--------------|----------------|
| VAT deductible on domestic transactions | Current goods and services 700 Investment goods 702 | | 701 703 |
| | | | |
| VAT deductible on imports | Current assets 704 Investment goods 706 | | 705 707 |
| | | | |
| Deductible VAT on intra-Community acquisitions | Current goods and services..... 708 Investment goods 710 | | 709 711 |
| | | | |
| Compensation under the special regime for agriculture, livestock and fishing | 712 | | 713 |
| Correction of deductions | 714 | | 715 |
| Regularization of investment assets | 716 | | |
| Sum of deductions (701 + 703 + 705 + 707 + 709 + 711 + 713 + 715 + 716) | 717 | | |

Deductible VAT: Group 2

| | | Taxable base | Deductible fee |
|--|---|--------------|----------------|
| VAT deductible on domestic transactions | Current goods and services 718 Investment goods 720 | | 719 721 |
| | | | |
| VAT deductible on imports | Current assets 722 Investment goods 724 | | 723 725 |
| | | | |
| Deductible VAT on intra-Community acquisitions | Current goods and services..... 726 Investment goods 728 | | 727 729 |
| | | | |
| Compensation under the special regime for agriculture, livestock and fishing | 730 | | 731 |
| Correction of deductions | 732 | | 733 |
| Regularization of investment assets | 734 | | |
| Sum of deductions (719 + 721 + 723 + 725 + 727 + 729 + 731 + 733 + 734) | 735 | | |

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Compensation (6)

If the result [71] is negative, enter the amount to be compensated

72 €

Income (7)

Payment made to the Public Treasury, restricted account for collaboration in the collection of self-assessments by the AEAT.

Imported:

IBAN

Return (8)

I request that the aforementioned refund amount be credited to me via bank transfer to the indicated account, of which I am the holder.

Important 73

Rectification (9)

I request that any amount that may be refunded as a result of the correction be credited to me by bank transfer to the indicated account, of which I am the holder.

Important 111

Via transfer to a bank account opened in Spain

IBAN

Via transfer to a bank account opened abroad:

European Union/SEPA

IBAN

SWIFT-BIC code

Other countries

SWIFT-BIC code

Account number.

Banco/Bank name

Bank address

City

Country

Country code