

ANNEX IV

Model 390 annual summary declaration of Value Added Tax



Tax Agency

Telephone: 91 554 87 70 / 901 33 55 33
https://sede.agenciatributaria.gob.es

Value Added Tax

Annual Summary Statement

Page 1

Model
390

<h4>1. Passive subject</h4> <p>NIF <input type="text"/></p> <p>Surname and First Name or Company Name or Business Name <input type="text"/></p> <p>Monthly return record in some period of the fiscal year <input type="checkbox"/></p> <p>Special regime for the group of entities in any period of the fiscal year..... <input type="checkbox"/></p> <p>Type of special regime applicable: Art. 163 sexies.five <input type="checkbox"/></p> <p>Has it been declared bankrupt this year? <input type="checkbox"/> NO <input type="checkbox"/></p> <p>Have you opted for the special cash basis accounting scheme (art. 163.undecies LIVA)? <input type="checkbox"/> NO <input type="checkbox"/></p> <p>Have you been the recipient of transactions subject to the special cash basis accounting scheme? <input type="checkbox"/> NO <input type="checkbox"/></p> <p>Taxable person entitled to deduct advance payments for deliveries of petrol, diesel and biofuels after the completion of the non-customs warehousing regime <input type="checkbox"/> NO <input type="checkbox"/></p>	<h4>2. Devengo</h4> <p>Exercise <input type="text"/> Substitute declaration <input type="checkbox"/></p> <p>Substitute declaration for rectification of quotas deducted in the event of insolvency proceedings (art. 80.Three LIVA) <input type="checkbox"/></p> <p>Identification number of previous declaration <input type="text"/></p> <p style="text-align: center;">Space reserved for barcode numbering</p>																														
<h4>3. Statistical data</h4> <table border="1"> <thead> <tr> <th>A</th> <th>B of activity</th> <th>C IAE heading</th> </tr> </thead> <tbody> <tr> <td colspan="3"> Activities referred to in the declaration (from most to least important by volume of operations) </td> </tr> <tr> <td>Principal</td> <td><input type="text"/></td> <td><input type="text"/></td> </tr> <tr> <td>Other</td> <td><input type="text"/></td> <td><input type="text"/></td> </tr> <tr> <td><input type="text"/></td> <td><input type="text"/></td> <td><input type="text"/></td> </tr> </tbody> </table> <p>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 <input type="checkbox"/></p>		A	B of activity	C IAE heading	Activities referred to in the declaration (from most to least important by volume of operations)			Principal	<input type="text"/>	<input type="text"/>	Other	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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<h4>Declaration of taxable person included in joint self-assessments</h4> <p>Taxpayer subject to the joint self-assessment filing through the entity:</p> <p>NIF <input type="text"/> Company name <input type="text"/></p>																															
<h4>4. Representative's details</h4> <h5>Natural persons and entities without legal personality</h5> <p>Representative</p> <p>NIF <input type="text"/> Surname and First Name or Company Name or Business Name <input type="text"/></p> <p>Street, Square, Avenue, Name of the public thoroughfare <input type="text"/> Number Staircase Floor Door Telephone <input type="text"/></p> <p>Municipality <input type="text"/> Province <input type="text"/> Cod. Postal <input type="text"/></p> <h5>Legal entities</h5> <h5>Declaration of the Entity's Legal Representatives</h5> <p>The legal representative(s) of the declaring Entity, state(s) that all the data provided corresponds to the information contained in the official books required by commercial legislation and the Tax regulations.</p> <table border="0"> <tr> <td>By proxy,</td> <td>By proxy,</td> <td>By proxy,</td> </tr> <tr> <td>D</td> <td>D</td> <td>D</td> </tr> <tr> <td>NIF.....</td> <td>NIF.....</td> <td>NIF.....</td> </tr> <tr> <td>Power of Attorney Date</td> <td>Power of Attorney Date</td> <td>Power of Attorney Date</td> </tr> <tr> <td>Notary Public</td> <td>Notary Public</td> <td>Notary Public</td> </tr> </table>		By proxy,	By proxy,	By proxy,	D	D	D	NIF.....	NIF.....	NIF.....	Power of Attorney Date	Power of Attorney Date	Power of Attorney Date	Notary Public	Notary Public	Notary Public															
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Notary Public	Notary Public	Notary Public																													

NIF Surname and First Name or Company Name or Business Name

5. Operations carried out under the general regime

VAT accrued

	Taxable base	Type %	Accrued fee
		0	701
		2	668
		4	02
Ordinary regime		5	703
		7,5	670
		10	04
		21	06
	(700) 704		
		0	705
		2	672
		4	501
Intragroup operations		5	707
		7,5	674
		10	503
		21	505
	(700) 712		
		0	709
		2	678
		4	644
Special cash basis accounting regime		5	711
		7,5	678
		10	646
		21	648
		0	713
		2	680
		4	08
Special regime for second-hand goods, works of art, antiques and collectibles		5	715
		7,5	682
		10	10
		21	12
		0	717
		2	684
		4	22
Intra-Community acquisitions of goods		5	719
		7,5	686
		10	24
		21	26
	(716) 720		
		0	721
		2	688
		4	546
Intra-Community acquisitions of services		5	723
		7,5	690
		10	548
		21	552
VAT accrued in other cases of reverse charge			28
Modification of bases and quotas			30
Modification of bases and quotas for intragroup operations			650
Modification of bases and quotas by order declaring bankruptcy			32
Total bases and VAT fees			34

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5. Transactions carried out under the general regime (continued)

VAT accrued

		0	664
691		0,26	692
35		0,5	36
Equivalence surcharge	{ 665	0,62	666
	693	,	694
	599	1,4	600
	601	5,2	602
	41	1,75	42
Modification of the equivalence surcharge	43		44
Modification of the equivalent surcharge due to the order declaring bankruptcy	45		46
Total VAT and equivalence surcharge amounts (34 + 664 + 692 + 36 + 666 + 694 + 600 + 602 + 42 + 44 + 46)			47

NIF Surname and First Name or Company Name or Business Name

5. Transactions carried out under the general regime (continued)			
VAT deductible			
	Taxable base	Type %	Deductible fee
routine internal operations:		2	696
		4	191
Deductible VAT on domestic transactions of current goods and services.....	{ 695	5	725
		7,5	698
		10	604
		21	606
Total taxable bases and deductible amounts in domestic transactions of current goods and services.....	48		49
		2	746
		4	507
VAT deductible on intragroup transactions of current goods and services.....	{ 745	5	727
		7,5	748
		10	608
		21	610
Total taxable bases and deductible amounts in intragroup transactions of current goods and services.....	512		513
Domestic transactions involving investment goods:		2	750
		4	197
Deductible VAT on domestic transactions of capital goods.....	{ 749	5	729
		7,5	752
		10	612
		21	614
Total taxable bases and deductible amounts in domestic transactions of investment goods.....	50		51
		2	754
		4	515
Deductible VAT in intragroup transactions of capital goods.....	{ 753	5	731
		7,5	756
		10	616
		21	618
Total taxable bases and deductible quotas in intragroup transactions of investment goods.....	520		521
Imports and intra-Community acquisitions of goods and services:		2	758
		4	203
Deductible VAT on imports of current goods.....	{ 757	5	733
		7,5	760
		10	620
		21	622
Total taxable bases and deductible quotas on imports of current assets.....	52		53
		2	762
		4	209
Deductible VAT on imports of capital goods.....	{ 761	5	735
		7,5	764
		10	624
		21	626
Total taxable bases and deductible quotas on imports of investment goods.....	54		55
		2	766
		4	215
Deductible VAT on intra-Community acquisitions of current goods.....	{ 765	5	737
		7,5	768
		10	628
		21	630
Total taxable bases and deductible amounts on intra-Community acquisitions of current goods.....	56		57

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5. Transactions carried out under the general regime (continued)

VAT deductible		Taxable base	Type %	Deductible fee
			2	770
		220	4	221
		738	5	739
Deductible VAT on intra-Community acquisitions of capital goods.....	{ 769	771	7,5	772
		631	10	632
		633	21	634
Total taxable bases and deductible amounts on intra-Community acquisitions of capital goods	58			59
			2	774
		587	4	588
		740	5	741
Deductible VAT on intra-Community acquisitions of services.....	{ 773	775	7,5	776
		635	10	636
		637	21	638
Total taxable amounts and deductible amounts on intra-Community acquisitions of services	597			598
Compensation under the special regime for agriculture, livestock and fishing.....	60			61
Deductible fees pursuant to a final administrative decision or judgment with rates no longer in force	660			661
Correction of deductions	639			62
Correction of deductions for intragroup transactions	651			652
Regularization of investment assets.....	63			
Regularization by application of the final pro rata percentage	522			
Sum of deductions (49 + 513 + 51 + 521 + 53 + 55 + 57 + 59 + 598 + 61 + 661 + 62 + 652 + 63 + 522).....	64			
Result of general regime (47 - 64).....	65			

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6. Transactions carried out under the simplified regime

Activities under the simplified regime (except agricultural, livestock and forestry activities)

<p>Activity 1 IAE heading <input type="text" value="66"/></p> <p><input type="text"/> Number of module units <input type="text" value="B"/> Imported</p> <p>Module 1 <input type="text"/></p> <p>Module 2 <input type="text"/></p> <p>Module 3 <input type="text"/></p> <p>Module 4 <input type="text"/></p> <p>Module 5 <input type="text"/></p> <p>Module 6 <input type="text"/></p> <p>Module 7 <input type="text"/></p> <p>Accrued fee for current operations <input type="text" value="C"/></p> <p>Input fees on current operations .. <input type="text" value="D"/></p> <p>Correction index <input type="text" value="no"/></p> <p>RESULT <input type="text" value="F"/></p> <p>Minimum quota percentage..... <input type="text" value="G"/> %</p> <p>Refund of fees paid in other countries.... <input type="text" value="H"/></p> <p>Minimum fee..... <input type="text" value="I"/></p> <p>Simplified regime derived fee..... <input type="text" value="J1"/></p>	<p>Activity 2 IAE heading <input type="text" value="66"/></p> <p><input type="text"/> Number of module units <input type="text" value="B"/> Imported</p> <p>Module 1 <input type="text"/></p> <p>Module 2 <input type="text"/></p> <p>Module 3 <input type="text"/></p> <p>Module 4 <input type="text"/></p> <p>Module 5 <input type="text"/></p> <p>Module 6 <input type="text"/></p> <p>Module 7 <input type="text"/></p> <p>Accrued fee for current operations <input type="text" value="C"/></p> <p>Input fees for current operations .. <input type="text" value="D"/></p> <p>Correction index <input type="text" value="no"/></p> <p>RESULT <input type="text" value="F"/></p> <p>Minimum quota percentage..... <input type="text" value="G"/> %</p> <p>Refund of fees paid in other countries.... <input type="text" value="H"/></p> <p>Minimum fee..... <input type="text" value="I"/></p> <p>Simplified regime derived fee..... <input type="text" value="J2"/></p>
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NOTE: If there are more activities, complete them on a separate sheet, in the same format as provided in this section.

Agricultural, livestock and forestry activities Quota index

Code	Revenue volume	Accrued fee	Fees paid	Derived fee Simplified Regime
<input type="text" value="1"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="K1"/>
<input type="text" value="2"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="K2"/>
<input type="text" value="3"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="K3"/>
<input type="text" value="4"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="K4"/>
<input type="text" value="5"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="K5"/>

VAT accrued

Sum of fees derived from simplified regime [Non-agricultural, livestock and forestry activities (J1+J2+.....)]..... 74

Sum of fees derived from the simplified regime [Agricultural, livestock and forestry activities (K1+K2+.....)]..... 75

VAT accrued on intra-Community acquisitions of goods..... 76

VAT accrued under the reverse charge mechanism (intra-Community acquisitions of services and other cases)..... 77

VAT accrued on deliveries of fixed assets..... 78

TOTAL RESULTING FEE (74 + 75 + 76 + 77 + 78)..... 79

VAT deductible

VAT paid on the acquisition of fixed assets 80

Regularization of investment assets 81

Sum of deductions (80 + 81) 82

Result simplified regime (79 - 82)..... 83

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7. Annual settlement result (Only for taxpayers who pay taxes exclusively in the common territory)

Annual settlement		
Regularization of quotas art. 80.Five.5th LIVA	658	<input type="text"/>
Sum of results (65 + 83 + 658)	84	<input type="text"/>
Import VAT settled by Customs (only for taxpayers with the option of deferral).....	659	<input type="text"/>
Compensation of quotas from the previous year.....	85	<input type="text"/>
Advance payment attributable to the State Administration deducted in the year for deliveries of gasoline, diesel and biofuels	112	<input type="text"/>
Result of the liquidation (84 + 659 - 85 - 112).....	86	<input type="text"/>

8. Taxation based on territory (Only for taxpayers who pay taxes to several administrations)

Administrations		
Common territory	87	<input type="text"/> %
Araba/Alava.....	88	<input type="text"/> %
Guipuzcoa	89	<input type="text"/> %
Vizcaya	90	<input type="text"/> %
Navarre	91	<input type="text"/> %
Regularization of quotas art. 80.Five.5th LIVA	658	<input type="text"/>
Sum of results (65 + 83 + 658)	84	<input type="text"/>
Result attributable to common territory (84 x 87)	92	<input type="text"/>
Import VAT settled by Customs (only taxpayers with the option of deferral).....	659	<input type="text"/>
Compensation of quotas from the previous year attributable to the common territory ...	93	<input type="text"/>
Payment on account attributable to the State Administration deducted in the year for deliveries of gasoline, diesel and biofuels.....	112	<input type="text"/>
Result of the annual settlement attributable to the common territory (92 + 659 - 93 - 112)	94	<input type="text"/>

9. Result of the settlements

9.1 Periods that are not taxed under the special regime of the group of entities

Total results to be entered in the VAT self-assessments for the year	95	<input type="text"/>
Total monthly VAT refunds requested by taxpayers registered in the Monthly Refund Register.....	96	<input type="text"/>
Total refunds requested for input VAT paid on the acquisition of transport equipment (Art. 30 bis RIVA).....	524	<input type="text"/>
If the result of the self-assessment for the last period is to be offset or refunded, enter the amount: (To compensate	97	<input type="text"/>
(To be returned	98	<input type="text"/>
Quotas pending compensation generated in the year and other than those included in box 97	662	<input type="text"/>

9.2 Periods that are taxed under the special regime of the group of entities

Total positive results from self-assessments for the year (model 322)	525	<input type="text"/>
Total negative results from self-assessments for the year (model 322).....	526	<input type="text"/>

10. Trading volume

Transactions carried out during the fiscal year

Operations under the general regime	99	<input type="text"/>
Transactions to which the special cash basis scheme had been applied but which would have accrued in accordance with the general accrual rule contained in Article 75 of the VAT Law	653	<input type="text"/>
Intra-Community supplies of goods and services	103	<input type="text"/>
Exports and other exempt transactions with the right to deduct	104	<input type="text"/>
Exempt transactions without right to deduction	105	<input type="text"/>
Transactions not subject to location rules (except those included in box 126)	110	<input type="text"/>
Transactions subject to reverse charge	125	<input type="text"/>
Transactions not subject to location rules covered by special one-stop shop schemes	126	<input type="text"/>
Transactions subject to and covered by the special single window schemes	127	<input type="text"/>
Intragroup transactions valued in accordance with the provisions of Articles 78 and 79 of the VAT Law	128	<input type="text"/>
Simplified operations.....	100	<input type="text"/>
Special regime operations for agriculture, livestock and fishing.....	101	<input type="text"/>
Transactions carried out by taxpayers subject to the special equivalence surcharge scheme	102	<input type="text"/>
Operations under the special regime for second-hand goods, works of art, antiques and collectibles	227	<input type="text"/>
Special regime operations of Travel Agencies	228	<input type="text"/>
Deliveries of real estate, financial transactions and transactions relating to non-routine investment gold.....	106	<input type="text"/>
Deliveries of capital goods	107	<input type="text"/>
Total volume of operations (Art. 121 VAT Law) (99 + 653 + 103 + 104 + 105 + 110 + 100 + 101 + 102 + 125 + 126 + 127 + 128 + 227 + 228 - 106 - 107)	108	<input type="text"/>

NIF Surname and First Name or Company Name or Business Name

11. Specific Operations

Transactions carried out during the fiscal year

Exempt domestic acquisitions	230	<input type="text"/>
Exempt intra-Community acquisitions	109	<input type="text"/>
Exempt imports	231	<input type="text"/>
Taxable bases of non-deductible input VAT	232	<input type="text"/>
Transactions subject to and not exempt from tax that give rise to the right to a monthly refund	111	<input type="text"/>
Domestic supplies of goods accrued under the reverse charge mechanism as a result of triangular transactions	113	<input type="text"/>
Services located within the territory where the reverse charge tax applies.....	523	<input type="text"/>

Exclusively for those taxpayers subject to the special cash accounting scheme and for those who are recipients of transactions affected by it:

Amounts of supplies of goods and services to which, having been subject to the special cash basis scheme, they have accrued in accordance with the general accrual rule contained in Article 75 of the Law	VAT	Taxable base	655	Share	<input type="text"/>
Amount of acquisitions of goods and services to which the special cash basis scheme applies or is affected, in accordance with the general accrual rule contained in Article 75 of the VAT Law		Taxable base	657	Fee paid	<input type="text"/>

12. Pro rata

1 Activity developed

114	CNAE <input type="text"/>	115	Total amount of transactions <input type="text"/>	116	Amount of transactions eligible for deduction <input type="text"/>	117	Type <input type="text"/>	118	% pro rata <input type="text"/>
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2 Activity developed

114	CNAE <input type="text"/>	115	Total amount of transactions <input type="text"/>	116	Amount of transactions eligible for deduction <input type="text"/>	117	Type <input type="text"/>	118	% pro rata <input type="text"/>
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3 Activity developed

114	CNAE <input type="text"/>	115	Total amount of transactions <input type="text"/>	116	Amount of transactions eligible for deduction <input type="text"/>	117	Type <input type="text"/>	118	% pro rata <input type="text"/>
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4 Activity developed

114	CNAE <input type="text"/>	115	Total amount of transactions <input type="text"/>	116	Amount of transactions eligible for deduction <input type="text"/>	117	Type <input type="text"/>	118	% pro rata <input type="text"/>
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5 Activity developed

114	CNAE <input type="text"/>	115	Total amount of transactions <input type="text"/>	116	Amount of transactions eligible for deduction <input type="text"/>	117	Type <input type="text"/>	118	% pro rata <input type="text"/>
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NIF Surname and First Name or Company Name or Business Name

13. Activities with differentiated deduction regimes

Deductible VAT: Group 1

	Taxable base	Deductible fee
VAT deductible on domestic transactions	Current goods and services 139 <input type="text"/>	140 <input type="text"/>
	Investment goods 141 <input type="text"/>	142 <input type="text"/>
VAT deductible on imports	Current assets 143 <input type="text"/>	144 <input type="text"/>
	Investment goods 145 <input type="text"/>	146 <input type="text"/>
Deductible VAT on intra-community acquisitions...	Current goods and services 147 <input type="text"/>	148 <input type="text"/>
	{ Investment goods 149 <input type="text"/>	150 <input type="text"/>
Compensation under the special regime for agriculture, livestock and fishing	151 <input type="text"/>	152 <input type="text"/>
Correction of deductions	640 <input type="text"/>	153 <input type="text"/>
Regularization of investment assets	154 <input type="text"/>	<input type="text"/>
Sum of deductions (140 + 142 + 144 + 146 + 148 + 150 + 152 + 153 + 154)	155	<input type="text"/>

Deductible VAT: Group 2

	Taxable base	Deductible fee
VAT deductible on domestic transactions	Current goods and services 156 <input type="text"/>	157 <input type="text"/>
	Investment goods 158 <input type="text"/>	159 <input type="text"/>
VAT deductible on imports	Current assets 160 <input type="text"/>	161 <input type="text"/>
	Investment goods 162 <input type="text"/>	163 <input type="text"/>
Deductible VAT on intra-community acquisitions...	Current goods and services 164 <input type="text"/>	165 <input type="text"/>
	{ Investment goods 166 <input type="text"/>	167 <input type="text"/>
Compensation under the special regime for agriculture, livestock and fishing	168 <input type="text"/>	169 <input type="text"/>
Correction of deductions	641 <input type="text"/>	170 <input type="text"/>
Regularization of investment assets	171 <input type="text"/>	<input type="text"/>
Sum of deductions (157 + 159 + 161 + 163 + 165 + 167 + 169 + 170 + 171)	172	<input type="text"/>

Deductible VAT: Group 3

	Taxable base	Deductible fee
VAT deductible on domestic transactions	Current goods and services 173 <input type="text"/>	174 <input type="text"/>
	Investment goods 175 <input type="text"/>	176 <input type="text"/>
VAT deductible on imports	Current assets 177 <input type="text"/>	178 <input type="text"/>
	Investment goods 179 <input type="text"/>	180 <input type="text"/>
Deductible VAT on intra-community acquisitions...	Current goods and services 181 <input type="text"/>	182 <input type="text"/>
	{ Investment goods 183 <input type="text"/>	184 <input type="text"/>
Compensation under the special regime for agriculture, livestock and fishing	185 <input type="text"/>	186 <input type="text"/>
Correction of deductions	642 <input type="text"/>	187 <input type="text"/>
Regularization of investment assets	188 <input type="text"/>	<input type="text"/>
Sum of deductions (174 + 176 + 178 + 180 + 182 + 184 + 186 + 187 + 188)	189	<input type="text"/>