

Value Added Tax

BUSSINES TURNOVER AND PLACE OF TRANSACTIONS				COMPETENT ADMINISTRATION	
				INSPECTION	LEVYING
Taxable persons whose total turnover in the preceding year did not exceed 10 million euros				Fiscal domicile	Fiscal domicile
Taxable persons whose total turnover in the preceding year exceeded 10 million euros	Transactions only in one territory: common or foral			Place of transactions	Business turnover
		Fiscal domicile in the BC	<5% Transactions in common territory	Basque Countryo	
			>75% Transactions in common territory	Common territory	
	Transactions both in common territory and in the BC	Fiscal domicile in common territory	< 75% Transactions in the Basque Country	Common territory	
			> 75% Transactions in the Basque Country or =100% in the Basque Country for entities integrated in tax groups	Basque Country	
	SPECIAL RULES FOR CERTAIN INTRA-COMMUNITY ACQUISITIONS				
Intra-community acquisitions of new means of transport		Purchased by private individuals or by persons or entities whose transactions are wholly exempt or not subject to Value Added Tax		Place of definitive registration	
Intra-community acquisitions of taxable goods either by choice or due to having exceeded the set quantitative limits		Purchased by taxable persons who only perform transactions which do not carry the right to total or partial deduction for input tax		Fiscal domicile of the taxpayer	
Adquisiciones intracomunitarias de bienes en regímenes especiales	Simplified regime				
	Special regime for agriculture, livestock and fishing operations				
	Equivalency surcharge regime				
SPECIAL OSS REGIMES IMPLEMENTED THROUGH THE ONE-STOP-SHOP MECHANISM, WHERE SPAIN IS THE COUNTRY OF IDENTIFICATION		Employers opting for the OSS scheme		Administration with inspection powers over the employer	
		Distance sales regime of imported goods with appointment of intermediary		Administration with inspection competence over the intermediary	
SPECIAL RULES FOR ENTITY GROUPING					
Exclusion from the group: dependent companies, whose inspection is performed by an Administration foral or common, different from the dominant entity					
ADJUSTMENT OF INPUT TAXES PRIOR TO THE START OF TRADING					
The adjustment will be performed in accordance with the taxation percentages to each of the authorities for the first full calendar year subsequent to the start of the regular deliveries of goods or tendering of services corresponding to the operations, when the tax payers had been subject to the levying power of a different tax authority or the proportion paid to the different authorities has varied substantially.					
REGULATION CAPACITY				Filing and payment forms and payment deadlines	