

Informative Note

Model 349: regulatory change

2nd March 2020

Regulatory change to model 349: the possibility of submitting the recapitulative declaration of intra-Community transactions on an annual basis is eliminated

With effect from 1 March 2020, the possibility of submitting, on an annual basis, the summary declaration of intra-Community transactions (form 349) is eliminated. It should be kept in mind that the following requirements had to be met in order to be able to submit model 349 on an annual basis:

- That the total amount of the supplies of goods and services, excluding Value Added Tax, made during the previous calendar year did not exceed 35,000 euros.
- That the total amount of the intra-Community supplies of goods, other than new means of transport, carried out during the previous calendar year did not exceed 15,000 euros.

Therefore, as from the date indicated, Form 349 can only be filed (i) on a monthly basis, or (ii) on a quarterly basis. As a rule, the model indicated shall be filed on a monthly basis. In order to be filed quarterly, the following must be complied with:

- That the total accumulated amount of intra-Community supplies of goods and services carried out in each of the previous four calendar quarters does not exceed 50,000 euros.
- That the total accumulated amount of intra-Community supplies of goods and services carried out in the current quarter does not exceed 50,000 euros.

The rule that regulates the inability of presenting model 349 on an annual basis is Royal Decree-Law 3/2020, of 4 February, on urgent measures incorporating into Spanish law various European Union directives in the field of public procurement in certain sectors; private insurance; pension plans and funds; taxation and tax litigation, published in the BOE on 5 February 2020.

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