

Informative note VAT, Customs and Excise Tax

Transposition of the "Quick fixes" into the Spanish legal system:  
Amendments to the VAT Law and Regulations

5th February 2020

Regarding Royal Decree 3/2020 of 4 February

On 5 February 2020, the BOE published [Royal Decree 3/2020](#), of 4 February on urgent measures transposing 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.

For tax purposes, the most relevant part of this regulation is the transposition into Spanish law of the [Directive 2018/1910-EU](#) of 4th December 2018 amending Directive 2006/112/EC as regards the harmonisation and simplification of certain VAT rules

We should bear in mind that Directive (EU) 2018/1910 introduced a number of amendments to Directive 2006/112/EC with the aim of introducing certain improvements and simplifications in the field of VAT, applicable to B2B cross-border transactions, more specifically to the requirements for the application of the exemption in the context of an intra-Community supply of goods and to the system of consignment and chain sales.

The immediate consequences of the transposition of the rule into Spanish law are the amendment of Law 37/1992 of 28 December 1992 on Value Added Tax and Royal Decree 1624/1992 of 29 December 1992 approving the Value Added Tax Regulations.

Thus, as of February 6, 2020, the date of entry into force of Royal Decree Law 3/2020, the new changes in the VAT regulations must be considered, which are summarized below:

- **Simplification and harmonization of the treatment of consignment sales:** Requirements are established for the accounting recording of the operation, maximum storage periods and information reporting obligations in the corresponding summary declarations;
- **Simplification and harmonisation of the VAT treatment of chain sales:** the relevant criterion for delimiting the exemption applicable to the intra-Community supply will depend on the supply to which the transport of the goods is linked.

For the purpose of unifying criteria, the supply by the intermediary supplier shall be regarded as an exempt intra-Community supply, provided that the intermediary supplier or a third party acting in the name and on behalf of the intermediary undertakes the transport of the goods and communicates to the original supplier a VAT-ID number issued by the tax authorities of a Member State other than that of the origin of the goods, and reinforces the accounting and reporting requirements for these transactions in the abovementioned summary declarations;



- **Amendment of the requirements for applying the exemption in the framework of an intra-Community supply of goods:** the obligation to have the corresponding VAT-ID and to report these transactions in the recapitulative declaration of intra-Community transactions is established as a substantive requirement for applying the exemption. Additionally, a new definition of "intra-community supply" is included in order to include sales on consignment;

- **Amendment of the accrual rules in the case of intra-Community supplies of goods and/or intra-Community acquisitions of goods, in the case of "sales on consignment":** in the case of intra-Community acquisitions of goods, these will be considered to have been made at the time when the stock is available the customer and the VAT will be due on the 15th of the month following that in which the disposal takes place. In the case of the intra-Community supply of goods, VAT is due on the 15th of the month following that in which dispatch or transport begins or in which the goods are placed at the disposal of the purchaser when the conditions set out in Article 9a.2 of the VAT Act are met, irrespective of the fact that these transactions are exempt under certain conditions.

We hope that these comments are useful and, in any case, the team of the VAT, Customs and Excise Duty Area of Andersen Tax & Legal is at your disposal to clarify any doubts you may have in this respect.

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