



Approval of the corrective VAT return

Tax Alert



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Monday 5 August 2024 saw the publication in the Official State Gazette of Order HAC/819/2024 of 30 July 2024, setting out the changes made to VAT form 303 to implement the corrective VAT return system.

The Order also includes the changes necessary to adapt form 303 to the VAT measures introduced by, among other regulations, Law 13/2023 of May 24 and Royal Decree-Law 4/2024.

New corrective VAT return

The concept of the corrective return for tax purposes was introduced by means of the aforementioned [Law 13/2023 of 24 May 2023](#), which amended the General Taxation Law (GTL).

The corrective return is intended to replace the dual system for correcting tax return formerly envisaged in the GTL, which, for the taxes with regulations specifically providing for this option, distinguished between supplementary self-assessment and requests for rectification.

The corrective tax return is thus envisaged as a common system for the rectification, completion or amendment of data included in self-assessments already filed - irrespective of their result – with no need to wait for an administrative decision. Note, however, that verification procedures may be commenced before the refund is made in cases involving more complex risks.

The traditional procedure for the rectification of tax return may still be used where the rectification is requested on grounds of the infringement of another, higher-ranking statutory, constitutional or EU law provision or a provision of an international treaty or agreement.

Although the corrective tax return entered into force on 26 May 2023, it will not become fully effective until it is recognised and specifically provided for in the regulations governing each tax, and in the ministerial orders approving the relevant self-assessment forms.

To this end, [Royal Decree 117/2024 of 30 January 2024](#) amended the regulations governing certain taxes to provide for this new system.

Amended regulations include the VAT Regulations, the newly included article 74 bis of which provides for the corrective tax return as the general means of rectifying, completing or amending tax return already filed. However, as with the other taxes affected, the effectiveness of the corrective return system for VAT was subject to the recent alteration of the Ministerial Order regulating Form 303.

The corrective return now stands as the general means of rectifying, completing, or amending VAT returns already filed, with following **exceptions**:

- Where the reason for the rectification is the potential infringement - by the rule applied in the previously filed tax return - of the provisions of a higher-ranking regulation. In such cases, the rectification may be made by filing a corrective VAT return, or by means of the traditional procedure of requesting the rectification of the VAT return.
- Rectifications of VAT incorrectly passed on to the other taxpayers referred to in article 129 of Royal Decree 1065/2007 of 27 July 2007. In these cases, the rectification must be made by means of the traditional procedure of requesting the rectification of the VAT return.
- Likewise, cases involving the adjustment of VAT amounts corresponding to transactions under the special schemes applicable to distance sales and certain domestic deliveries of goods and provision of services, regulated in Chapter XI of Title IX of the VAT Law, are excluded from the corrective VAT return.

Changes to form 303 to adapt it to the corrective VAT return system

The recently published order approves a number of changes to form 303 that were necessary for the effective implementation of the corrective VAT return system. Among these changes is the inclusion of the new boxes required to identify the corrective VAT return and the reasons for its filing. Specifically:

- **New box 108:** for rectifications for which there is no specific box on the form. This box is intended exclusively for cases of discrepancy with administrative criteria that cannot be adjusted using other options on the form. The amount of the relevant adjustment should be included in the calculation of the self-assessment result (box 69).
- **New box 111:** this box is created so that taxpayers can differentiate between refund requests corresponding to the application of the tax regulations and those corresponding to taxes unduly paid as a result of the different refund regimes applicable.

The following screen shot shows the new boxes included on form 303:

Rectificativa (5)

Si esta autoliquidación es rectificativa de otra autoliquidación anterior correspondiente al mismo concepto, ejercicio y período, indíquelo marcando con una "X" esta casilla.

Autoliquidación rectificativa

En este caso, consigne a continuación el número de justificante identificativo de la autoliquidación anterior.

Indique el motivo de la rectificación:

Rectificaciones (excepto incluidas en el motivo siguiente)

Discrepancia criterio administrativo

Changes to form 303 as a result of Royal Decree-Law 4/2024

The newly published Order also formalises the changes to form 303 approved by RD-Law 4/2024, which extended to 31 December 2024 the application of reduced tax rates and the related compensatory surcharges with respect to certain food supplies.

With this in mind, form 303 is adapted to include the boxes needed to reflect the new structure of tax rates and compensatory surcharges.

Entry into force of the Ministerial Order and the new corrective VAT return system

The Ministerial Order entered into force the day after its publication in the Official State Gazette, i.e. on Tuesday 6 August.

It nonetheless specifies that the new corrective VAT system will apply for the first time as of the following assessment periods:

- In the case of taxpayers filing **monthly** VAT returns, as of the return for September 2024.
- In the case of taxpayers filing **quarterly** VAT returns as of the return for the third quarter of 2024.

Therefore, the new corrective VAT return may not be used for VAT forms or VAT returns corresponding to periods prior to September 2024 - in the case of taxpayers filing monthly VAT returns - or to periods prior to the third quarter of 2024 - for taxpayers filing quarterly VAT returns.

Rectification of VAT return corresponding to the above periods will thus remain subject to the former procedures regulated in article 120 of the GTL, i.e., the supplementary self-assessment and request for rectification of the VAT return.

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