

ENXENDRA

Based on XML-SII v.1.1

CONTENTS

Table of Contents

- Contents 2
- 1. CSV Format 3
- 2. CSV FORMAT AND HEADER 4
 - 2.1. CSV Format version (not XML-SII version) 4
 - 2.2. Header data 5
- 3. INFORMATION FIELDS TO BE PROVIDED 6
 - 3.1. Issued Invoices 6
 - 3.2 Received Invoices 14
 - 3.3 Certain Intra-Community Transactions 21
 - 3.4 Invoices under the cash accounting special system 24
- 4 ANNUAL BASIS FILES 27
 - 4.1 Investment Goods 27
 - 4.2 Cash transactions 29
 - 4.3 Insurance transactions 31
 - 4.4 Travel agencies 32
- 5 REGISTRATION REMOVAL RECORDS 34
 - 5.1 Header data 34
 - 5.2 Removal records from the Issued, Received, Intracommunity operations and Investment of goods lists. 35
- 6 ADDITIONAL REAL ESTATE** 37
 - 1.2.1. Header data 37
 - 1.2.2. Additional real estate 38
- 7 Appendix: Tables 39
- 7. CSV Examples V. 1.1 43
 - The following example shows: an invoice issued with the same data as in version 1.0, but adapting the CSV line to version 1.1: adding fields and semicolon symbols in the registry 43
 - The following example shows: an issued invoice which occurred as a result of a restructuring operation 43

1. CSV FORMAT

CSV format, with a line reserved for file header and a line for every record in both issued and received invoices.

For the remaining described transactions, there will be a separate record that shall include the required additional information.

Field types:

- Text: free text.
- FV: fixed value.
- To: alphabetic.
- AN: Alphanumeric.
- AMOUNT: Amount, with decimal places
- DATE: ddmmyyyy
- RATE: Percentage value.
- Tables: Refers to any of the conditions included in the Appendix.
- List: These types of fields admit one or several values for the relevant field. Values shall be separated by a hash (#), rather than by a semicolon (;).

Certain fields admit “n” values for a single datum (just as it happens with “List”); accordingly, there will be data groups admitting multiple values. Any data with this feature will be indicated in the relevant field.

In these fields values shall be separated with a hash (#); and, where related to any other field of the same nature, values shall be entered in the same position. Example:

- Two different invoices issued separately, first one is under a 10% rate, while the second invoice has a 21% rate:

	%VAT	Taxable base	Tax payable
Invoice no. 1	10	20	2
Invoice nº 2	21	100	21

CSV notification:

Invoice 1: ;10;20;2;

Invoice 2: ;21;100;21;

- An invoice issued with **two VAT lines**, one line at a rate of 10% for a taxable base of €20, and

another line at a rate of 21% for a taxable base of €100, shall be stated in positions 36 to 38 of Issued Invoice:

	%VAT	Taxable base	Tax payable
Invoice nº1	10#21	20#100	2#21

CSV notification :

Invoice 1: ;10#21;20#100;2#21;

Fields marked as “Non-mandatory” relate to data that are not necessarily included in all invoices, such as Equalisation Tax.

Fields marked with a “C” are subject to the fulfilment of other conditions. Example: In a rectification invoice, fields relating to any data proper, and of the rectification will become mandatory (rectified tax basis, tax payable, etc).

Fields shaded in blue are new fields in IBS, meaning that the information is not usually available from ERP or the information is available but codified in a different format.

Fields shaded in green show those fields that have been modified since the last CSV version as the consequence of the new published version (0.7) for the IBS.

2. CSV FORMAT AND HEADER

Each of the CSV files meant to be supplied need to fulfil the following requirements:

The version number and proper details need to be indicated on the first line; while the second field holds the common header with the purpose of identifying the taxpayer. Both lines are supposed to be placed on top of each of the files. Onward fields include the relative information to the collection of data, which is identified on every title.

2.1. CSV Format version (not XML-SII version)

Col.	Field	Mandatory	Field type	Length	Example
1	“VERSION”	YES	FV	7	VERSION
2	Version number	YES	FV		1.1

2.2. Header data

Col.	Field	Mandatory	Field type	Length	Example
1	The "HEADER"	YES	FV	8	CABECERA
2	Return Type	NO	AN	2	Values: A0: Registration A1: Modification (correction of registration errors) A4: Modification of Invoice issued to Tourists/Travellers A5: VAT refunds for travellers A6: Modification of the VAT refunds for travellers
3	REPORTING ENTITY'S T. I. N. (Spanish)	YES	T. I. N.	9	B85630978
4	SURNAMES AND NAME OR COMPANY NAME	YES	AN	120	Enxendra Technologies SL
5	LEGAL REPRESENTATIVE'S T. I. N.	NO	AN	9	012345678H
6	FINANCIAL YEAR	YES	N	4	2017
7	TAX PERIOD	YES	AN	2	1T Values: Period within the fiscal year in format of MM for months; 0A for annual or 1T, 2T, 3T, 4T for quarterly periods.

3. INFORMATION FIELDS TO BE PROVIDED

Each title refers to the different collection of data gathered on the invoice record. Note that each line structure needed to correctly register the invoice and modify the information is the same and it will only be distinguished for the field number record defined as the "Communication type" stated on the header of the document.

3.1. Issued Invoices

Col	Field	Mandatory	Field type	Length	Example
1	"ISSUED"	YES	FV	8	EMITIDAS
2	Issuer's T. I. N.	YES	T. I. N.	9	B85630978
3	Invoice Series + Invoice Number	YES	AN	60	ENX17001
4	Final Invoice Series + Invoice Number for summary entries	NO	AN	60	
5	Invoice Issue Date	YES	DATE	8	21012017
6	INVOICE TYPE CODE	YES	FV	F1 Values: F1: INVOICE (art. 6, 7.2, and 7.3 of RD 1619/2012) F2: Simplified Invoice and bills without identification of the recipient of art. 6.1.d) RD 1619/2012 R1: Error with legal grounds and Article 80.1 and 80.2 of the Law on VAT R2: Article 80.3 of the Law on VAT - bankruptcy R3: Article 80.4 of the Law on VAT - bad debt R4: Other R5: Rectification invoice for simplified invoices F: INVOICE ISSUED TO REPLACE SIMPLIFIED INVOICES ISSUED AND REPORTED F4: SUMMARY ENTRY FOR INVOICES	
7	CLIENT'S SURNAMES AND	When the Invoices	AN	40	Papeliería Juan S.L

	NAME OR COMPANY NAME	are type F2, F4 or A5 : NO			
		Any other Invoice-Type YES	AN		
8	LEGAL REPRESENTATIVE'S T. I. N.	NO	T. I. N.	9	
9	CLIENT'S T. I. N.	When the invoice key type are F2, F4 or A5 : NO	T. I. N.	9	A87654321
		Any other invoice key type: YES. When the customer is not English, this field should be empty.			
10	Other Identity documents: Client's Country Code	C When the customer is intracommunity, foreign or is not counted in the Tax Agency	AN	2	
11	Other Identity documents: Key for the type of the supplier identification method	C When the customer is intracommunity, foreign or is not counted in the Tax Agency	VF	2	02: T. I. N. - VAT
				2	03: PASSPORT
				2	04: GOVERNMENT-ISSUED IDENTIFICATION CARD
				2	05: RESIDENCE CERTIFICATE
				2	06: ANY OTHER REGISTERED DOCUMENT
				2	07: NON-REGISTERED
12	Other Identity documents: T. I. N. in client's country of residence	C When the customer	AN	20	

		is intracommunity, foreign or is not counted in the Tax Agency			
13	Identification of rectified invoices: Issuer Invoice Number	YES (When Rectification Invoice)	LIST Entries separated by #		ENX1201#ENX1202
14	Identification of rectified invoices: Issuer Invoice Issue Date	YES (When Rectification Invoice)	LIST Entries separated by #		22012017#23012017
15	Replaced simplified invoices: Identification: Issuer Invoice Number	YES (When replaced simplified invoices)	LIST 1 or several entries, separated by #		ENX1201#ENX1202
16	Replaced simplified invoices: Identification: Issuer Invoice Issue Date	YES (When replaced simplified invoices)	LIST 1 or several entries, separated by #		22012017#23012017
17	RECTIFIED TAX BASE	C When replacing rectification	AMOUNT	15	
18	RECTIFIED TAX BASE	C When replacing rectification	AMOUNT	15	
19	RECTIFIED EQUALISATION TAX CHARGE	C When replacing rectification and when the relevant invoice is subject to equalisation tax	AMOUNT	15	
20	Rectification Type	NO	FV	S Values: S-Replacement I-Differences	

21	Issue Date	YES	DATE	8	21012017
22	Transaction Date	NO	DATE	8	
23	Total Invoice Amount	YES	AMOUNT	15	121000.00
24	SPECIAL SYSTEM CODE	YES It allows up to 3 recurrent codes. Values will be divided by the symbol "#"	FV	01	See values listed in Table 1 "Issued Invoices"
25	Tax base at cost	C Only when special system code=06	AMOUNT	15	
26	Transaction Description	YES	AN	500	"Sale of products Ref 25666"
27	PROPERTY LOCATION	C Mandatory for LRFE Codes 12 and 13 Allows up to 15 recurrences separated by #	FV		Values according to Table 3.
28	CADASTRAL REFERENCE	C Mandatory for LRFE Codes 12 and 13 Allows up to 15 recurrences separated by #	AN	25	
29	Collection Date	C When SPECIAL SYSTEM CODE is 08 (cash accounting special system)	DATE	8	This field not apply to this file. There is a specific file for payment of invoices submitted to the cash accounting special system. It should be empty. (View the point 3.4.)

30	Collection Amount	C When SPECIAL SYSTEM CODE is 08 (cash accounting special system)	AMOUNT	15	<p>This field not apply to this file. There is a specific file for payment of invoices submitted to the cash accounting special system.</p> <p>It should be empty.</p> <p>(View the point 3.4.)</p>	
31	Collection Method	C When SPECIAL SYSTEM CODE is 07 (cash accounting special system)	FV	2	<p>This field not apply to this file. There is a specific file for payment of invoices submitted to the cash accounting special system.</p> <p>It should be empty.</p> <p>(View the point 3.4.)</p>	
32	Bank Account	C When SPECIAL SYSTEM CODE is 08 (cash accounting special system)	AN	34	<p>This field not apply to this file. There is a specific file for payment of invoices submitted to the cash accounting special system.</p> <p>It should be empty.</p> <p>(View the point 3.4.)</p>	
33	EXEMPTION Cause (When Transaction is TAXABLE and exempt from VAT)	C Transaction is TAXABLE and exempt from VAT	FV	E1	<p>Possible Values:</p> <p>E1: EXEMPT under Article 20</p> <p>E2: EXEMPT under Article 21</p> <p>E3: EXEMPT under Article 22</p> <p>E4: EXEMPT under Article 24</p> <p>E5: EXEMPT under Article 25</p> <p>E6: EXEMPT Other</p>	
34	Exempted Tax Base (When Transaction is TAXABLE and exempt from VAT)	C Transaction is TAXABLE and exempt from VAT	AMOUNT	15	125871.00	
35	TAXABLE and UNEXEMPTED Transaction	C	FV			

		TAXABLE and UNEXEMPTED Transaction		Values: S1: UNEXEMPTED S2: UNEXEMPTED - Reverse Charge	
36	Tax rate in taxable unexempted transaction	NO	RATE Admits up to 6 entries, separated by #	5	21.00
37	Tax basis in taxable unexempted transaction	C TAXABLE and UNEXEMPTED Transaction	AMOUNT Admits up to 6 entries, separated by #	15	100000.00
38	Tax payable in taxable unexempted transaction	NO	AMOUNT Admits up to 6 entries, separated by #	15	21000.00
39	Equalisation tax rate in taxable unexempted transaction	C TAXABLE and UNEXEMPTED Transaction with Equalisation Tax	RATE Admits up to 6 entries, separated by #	5	
40	Equalisation tax payable in taxable unexempted transaction	C TAXABLE and UNEXEMPTED Transaction with Equalisation Tax	AMOUNT Admits up to 6 entries, separated by #	15	
41	AMOUNT in non-taxable transaction under ARTICLES 7, 14, OTHER	C If NON-taxable transaction	AMOUNT	15	

42	AMOUNT in non-taxable transaction LOCALISATION RULES	C If NON-taxable transaction	AMOUNT	15	
43	AMOUNT RECEIVED IN PROPERTY TRANSFERS TAXABLE UNDER VAT	NO	AMOUNT	15	
44	THIRD PARTY ISSUED INVOICE	NO	FV	Values: S: Yes N: Not	
45	Invoice with several recipients	NO	FV	Values: S: Yes N: Not	
46	Reduction of tax base for coupons, discount or rebates granted, when only the original invoice is issued	C Mandatory when Invoices are type R5,R1 or F4	FV	Values: S: Yes N: Not	
47	Registration number obtained with the Authorization shipment	C When an authorization of the legal support to the article" 62.5 RD 1624/1992 (RIVA)" has been granted.	AN	15	
48	Breakdown to Transaction Level Type Code	C Foreign client with a different ID type or "N" beginning T. I. N. type or for Simplified Invoices and Summary Entries	FV	Values: S: Rendering of the services E: Delivery of goods	
49	External reference	NO Additional data free content sent by some client applications (journal entry, etc)	AN	60	

50	Simplified Invoice Article 7.2 AND 7.3 RD 1619/2012	NO	VF		<p>Values:</p> <p>S: Yes</p> <p>N:no</p> <p>If you do not fill this field it shall have the value "N".</p>
51	Entity in case: Name-name of the entity which occurred as a result of a restructuring operation	NO	AN	120	
52	Entity in case: TAX id associated to the entity which occurred as a result of a restructuring operation	NO	NIF	9	
53	Registrations after the deadline date: Identifier that specifies the records issued out of date by not having to record the change of status to GGEE, of the inclusion in the REDEME or a change in the inspecting body.	NO	VF		<p>Values:</p> <p>S: Yes</p> <p>N:no</p> <p>If you do not fill this field it shall have the value "N".</p>
54	Macrodata: Identifier that specifies only those invoices with an invoice amount greater than or equal to a threshold of 100.000.000 euros.	NO	VF		<p>Values:</p> <p>S: Yes</p> <p>N:no</p> <p>If you do not fill this field it shall have the value "N".</p>
55	Invoice Provision Additional third and sixth of the Organized Market Of Gas	NO	VF		<p>Values:</p> <p>S: Yes</p> <p>N:no</p> <p>If you do not fill this field it shall have the value "N".</p>
56	Invoice without identifying the recipient article 6.1.d) RD 1619/2012	NO	VF		<p>Values:</p> <p>S: Yes</p> <p>N:no</p> <p>If you do not fill this field it shall have the value "N".</p>

3.2 Received Invoices

Col.	Field	Mandatory	Field type	Length	Example
1	"RECEIVED"	YES	FV	9	RECIBIDAS
2	Issuer's T. I. N.	YES It matches with the provider's ID (field 9). If the provider is not English, this field should be empty.	T. I. N.	9	A12345678
3	Invoice Series + Invoice Number	YES	AN	60	OTHER17001
4	Final Invoice Series + Invoice Number for summary entries	NO	AN	60	
5	Invoice Issue Date	YES	DATE	8	21012017
6	INVOICE TYPE CODE	YES	FV	F1 Values: F1: INVOICE (art. 6, 7.2, and 7.3 of RD 1619/2012) F2: Simplified Invoice and bills without identification of the recipient of art. 6.1.d) RD 1619/2012 R1: Error with legal grounds and Article 80.1 and 80.2 of the Law on VAT R2: Article 80.3 of the Law on VAT - bankruptcy R3: Article 80.4 of the Law on VAT - bad debt R4: Other R5: Rectification invoice for simplified invoices F: INVOICE ISSUED TO REPLACE SIMPLIFIED INVOICES ISSUED AND REPORTED F4: SUMMARY ENTRY FOR INVOICES F5 - IMPORTS (DUA) [Single Administrative Document]	

				<p>F6 - Other accounting receipts and supporting documents of tax deduction entitlement</p> <p>LC: Customs - Settlement supplementary</p>	
7	SURNAMES AND NAME OR COMPANY NAME	YES	AN	40	CLIENT 20 SL
8	Supplier's LEGAL REPRESENTATIVE'S T. I. N.	NO	T. I. N.	9	
9	SUPPLIER'S T. I. N.	YES It matches with the provider's ID (field 9). If the provider is not English, this field should be empty.	T. I. N.	9	A87654321
10	If other ID: Supplier's Country Code	C When the provider is intracommunity or foreign.	AN	2	
11	If other ID: Supplier's Identification Type Code	C When the provider is intracommunity or foreign.	FV	2	02: T. I. N. - VAT No.
				2	03: PASSPORT
				2	04: OFFICIAL IDENTITY DOCUMENT ISSUED BY THE COUNTRY OR TERRITORY OF RESIDENCE
				2	05: RESIDENCE CERTIFICATE
				2	06: OTHER PROOF DOCUMENT
12	If other ID: T. I. N. in supplier's country of residence	C When the	AN	20	

		provider is intracommunity or foreign.			
13	Identification of rectified invoices: Issuer Invoice Number	YES (When Rectification Invoice)	LIST Entries separated by #		ENX1201#ENX1202
14	Identification of rectified invoices: Issuer Invoice Issue Date	YES (When Rectification Invoice)	LIST Entries separated by #		22012017#23012017
15	Replaced simplified invoices: Identification: Issuer Invoice Number	YES (When replaced simplified invoices)	LIST 1 or several entries, separated by #		ENX1201#ENX1202
16	Replaced simplified invoices: Identification: Issuer Invoice Issue Date	YES (When replaced simplified invoices)	LIST 1 or several entries, separated by #		22012017#23012017
17	RECTIFIED TAX BASE	C When replacing rectification	AMOUNT	15	
18	RECTIFIED TAX PAYABLE	C When replacing rectification	AMOUNT	15	
19	RECTIFIED EQUALISATION TAX CHARGE	C When replacing rectification and when the relevant invoice is subject to equalisation tax	AMOUNT	15	
20	Rectification Type	C	FV	S-Replacement	
		C		I-Differences	

21	Issue Date	YES	DATE	8	21012017
22	Transaction Date	NO	DATE	8	DDMMYYYY
23	Total Invoice Amount	YES	AMOUNT	15	121000.00
24	SPECIAL SYSTEM CODE	YES It allows up to 3 recurrent codes. Values will be divided by the symbol "#"	FV	See values listed in Table 1 "Received Invoices"	
25	Tax base at cost	C Only when special system code=06	AMOUNT	15	
26	Transaction Description	YES	AN	500	"Purchase of products Ref 25666"
27	PROPERTY LOCATION	NO	FV	Values according to Table 3.	
28	CADASTRAL REFERENCE	NO	AN	25	
29	Payment Date	C Mandatory when SPECIAL SYSTEM CODE is 07 (cash accounting special system)	DATE Admits 1 or several entries, separated by #	8	This field not apply to this file. There is a specific file for payment of invoices submitted to the cash accounting special system. It should be empty. (View the point 3.4.)
30	Payment Amount	C When SPECIAL SYSTEM CODE is 07 (cash accounting special system)	AMOUNT Admits 1 or several entries, separated by #	15	This field not apply to this file. There is a specific file for payment of invoices submitted to the cash accounting special system. It should be empty. (View the point 3.4.)
31	Payment Method	C When SPECIAL	FV Admits 1	TABLES	This field not apply to this file. There is a specific file for payment of invoices submitted to the cash accounting special system.

		SYSTEM CODE is 07 (cash accounting special system)	or several entries, separated by #		It should be empty. (View the point 3.4.)
32	Bank Account	C When SPECIAL SYSTEM CODE is 08 (cash accounting special system)	AN Admits 1 or several entries, separated by #	34	This field not apply to this file. There is a specific file for payment of invoices submitted to the cash accounting special system. It should be empty. (View the point 3.4.)
33	Accounting record date	YES	DATE	10	2012017
34	Deductible VAT	YES	Amount	15	21000.00
35	Reverse charge: Tax rate	C	RATE Admits up to 6 entries, separated by #	5	
36	Reverse charge: Tax Base	C	Amount Admits up to 6 entries, separated by #	15	
37	Reverse charge: Tax payable	C	AMOUNT Admits up to 6 entries, separated by #	15	
38	Reverse charge: Equalisation tax rate	C	Rate Admits up to 6	5	

			entries, separated by #		
39	Reverse charge: Equalisation tax payable	C	AMOUNT Admits up to 6 entries, separated by #	15	
40	Tax rate	YES	RATE Admits up to 6 entries, separated by #	5	21.00
41	Tax Base	YES	AMOUNT Admits up to 6 entries, separated by #	15	1000.00
42	Tax payable	YES	AMOUNT Admits up to 6 entries, separated by #	15	210,00
43	Equalisation tax rate	NO	RATE Admits up to 6 entries, separated by #	5	

44	Equalisation tax payable	NO	AMOUNT Admits up to 6 entries, separated by #	15	
45	COMPENSATION RATE UNDER REAGYP (Special System for Agriculture and Fisheries)	C When SPECIAL SYSTEM CODE is 02	RATE Admits up to 6 entries, separated by #	5	
46	COMPENSATION UNDER REAGYP	C When SPECIAL SYSTEM CODE is 02	AMOUNT Admits up to 6 entries, separated by #	15	
47	Registration number obtained with the Authorization shipment	C When an authorization of the legal support to the article" 62.5 RD 1624/1992 (RIVA)" has been granted.	AN	15	
48	External reference	NO Additional data free content sent by some client applications (journal entry, etc)	AN	60	
49	Simplified Invoice Article 7.2 AND 7.3 RD 1619/2012	NO	VF		Values: S: Yes

					N: Not If you do not fill this field it shall have the value "N"
50	Entity in case: Name-name of the entity which occurred as a result of a restructuring operation.	NO	AN	120	
51	Entity in case: TAX id associated to the entity which occurred as a result of a restructuring operation	NO	NIF	9	
52	Registrations after the deadline date: Identifier that specifies the records issued out of date by not having to record the change of status to GGEE, of the inclusion in the REDEME or a change in the inspecting body.	NO	VF		Values: S: Yes N: Not If you do not fill this field it shall have the value "N"
53	Macrodata: Identifier that specifies only those invoices with an invoice amount greater than or equal to a threshold of 100.000.000 euros.	NO	VF		Values: S: Yes N: Not If you do not fill this field it shall have the value "N"

3.3 Certain Intra-Community Transactions

Col	Field	Mandatory	Field type	Length	Example
1	"COMMUNITY"	YES	FV	11	COMUNITARIA
2	Issuer's T. I. N.	YES If the provider is not English, this field should be empty.	T. I. N.	9	B85630978

3	Invoice Series + Invoice Number	YES	AN	60	0I17001
4	Final Invoice Series + Invoice Number for summary entries	C	AN	60	
5	Invoice Issue Date	YES	DATE	8	20170101
6	CLIENT'S SURNAMES AND NAME OR COMPANY NAME	C Mandatory for received invoices, optional for Simplified Invoices and Summary Entry under Issued Invoices	AN	40	European customer SL
7	LEGAL REPRESENTATIVE'S T. I. N.	NO	T. I. N.	9	
8	TRANSACTION COUNTERPARTY'S T. I. N.	C If the customer/provider is not Spanish, this field should be empty.	T. I. N.	9	87654321B3
9	TRANSACTION COUNTERPARTY'S COUNTRY CODE	C When the customer/provider is intracommunity.	AN	2	FR
10	TAX IDENTITY NUMBER CODE IN COUNTRY OF RESIDENCE	C When the customer/provider is intracommunity.	FV	2	Values: 02: T. I. N. - VAT No. 03: PASSPORT 04: OFFICIAL IDENTITY DOCUMENT ISSUED BY THE COUNTRY OR TERRITORY OF RESIDENCE 05: RESIDENCE CERTIFICATE 06: OTHER PROOF DOCUMENT
				2	
				2	
				2	
				2	
11	T. I. N. / TAX IDENTITY	C	AN	20	87654321B3

	NUMBER IN COUNTRY OF RESIDENCE	When the customer/provider is intracommunity.			
12	Intra-Community Transaction type	YES	FV	1	A: Good sent or received for carrying out the partial reports or works referred to in Article 70.1, point 7, of Law on VAT (Law 37/1992).
				1	B: Transfers of goods and intra-Community purchases of goods included in Articles 9.3 and 16.2 of the law on VAT (Law 37/1992).
13	Taxpayer code	YES	FV	1	D: RECIPIENT
				1	R: SHIPPER
14	Source or destination country code	YES	AN	2	ES
15	Transaction maturity	NO	T. I. N.	3	
16	Description of goods	YES	AN	40	SALE X
17	Intra-Community trader's address	YES	AN	120	Address 1
18	Other invoices or documents	NO	AN	150	
19	COMPANY NAME / NAME OF THE INVOICE ISSUER	SI	AN	120	
20	Registration num. obtained by sending of the Authorization in matters of billing or record books	C When you have an authorization in accordance with art. 62.5 RD 1624/1992 (RIVA)	AN	15	
21	External reference	NO Additional data free content sent by some client applications (journal entry, etc)	AN	60	
22	Entity in case: Name-name of the entity which occurred as a result of a restructuring operation.	NO	AN	120	

23	Entity in case: TAX id associated to the entity which occurred as a result of a restructuring operation	NO	NIF	9	
24	Registrations after the deadline date: Identifier that specifies the records issued out of date by not having to record the change of status to GGEE, of the inclusion in the REDEME or a change in the inspecting body.	NO	VF		<p>Values:</p> <p>S: Yes</p> <p>N: Not</p> <p>If you do not fill this field it shall have the value "N"</p>

3.4 Invoices under the cash accounting special system

Those issued and received invoices with a reverse charge supported by the cash accounting special system, shall give extra information about collection and payments. Therefore, in this specific case the following information must be provided.

3.4.1 Header data

Col.	Field	Mandatory	Field type	Length	Example
1	The "HEADER"	YES	FV	8	CABECERA
2	REPORTING ENTITY'S T. I. N. (Spanish)	YES	T. I. N.	9	B85630978
3	SURNAMES AND NAME OR COMPANY NAME	YES	AN	120	Enxendra Technologies SL
4	LEGAL REPRESENTATIVE'S T. I. N.	NO	AN	9	012345678H
5	FINANCIAL YEAR	YES	N	4	2017
6	TAX PERIOD	YES	AN	2	<p>01</p> <p>Values:</p> <p>Tax period within the relevant financial year: MM for months or 0A for the entire year.</p>

3.4.2 Issued invoices with a cash accounting special system

Col.	Field	Mandatory	Field type	Length	Example
1	"ISSUED CASHACCOUNTING"	YES	FV	12	CAJAEMITIDAS
2	ISSUER'S T. I. N.	YES	T. I. N.	9	B85630978
3	Invoice Series + Invoice Number	YES	AN	60	ENX17001
4	Final Invoice Series + Invoice Number for summary entries	NO	AN	60	
5	Invoice Issue Date	YES	DATE	8	21012017
6	Collection Date	YES	DATE Admits 1 or several entries, separated by #	8	
7	Collection Amount	YES	AMOUNT Admits 1 or several entries, separated by #	15	When code is 07. Ej1258.22
8	Collection Method	YES	FV Admits 1 or several entries, separated by #	2	Values according to Collection Method Codes in Table 2
9	Bank Account	NO	AN Admits 1 or several entries, separated by #	34	ES000000000000000000

3.4.3 Received invoices with cash accounting system special

Col.	Field	Mandatory	Data type	Length	Example
1	"RECEIVED CAHSACCOUNTING"	YES	FV	13	CAJARECIBIDAS
2	CLIENT'S SURNAMES AND NAME OR COMPANY NAME	YES	AN	120	
3	ISSUER'S T. I. N.	YES If the provider is intracommunity or foreign, this field should be empty	T. I. N.	9	B85630978
4	If other ID: Supplier's Country Code	C When the provider is intracommunity or foreign	AN	2	Information given depending on the country and territory code connection included on the Appendix II of the Decree "EHA/3496/2011, 15 of December (BOE 26-12-2011)"
5	If other ID: Supplier's Identification Type Code	C When the provider is intracommunity or foreign	FV	2	02: T. I. N. - VAT No.
				2	03: PASSPORT
				2	04: OFFICIAL IDENTITY DOCUMENT ISSUED BY THE COUNTRY OR TERRITORY OF RESIDENCE
				2	05: RESIDENCE CERTIFICATE
				2	06: OTHER PROOF DOCUMENT
6	If other ID: T. I. N. in supplier's country of residence	C When the provider is intracommunity or foreign	AN	20	

7	Invoice Series + Invoice Number	YES	AN	60	ENX17001
8	Final Invoice Series + Invoice Number for summary entries	NO	AN	60	
9	Invoice Issue Date	YES	DATE	8	21012017
10	Payment Date	YES	DATE Admits 1 or several entries, separated by #	8	
11	Payment Amount	YES	AMOUNT Admits 1 or several entries, separated by #	15	When code is 07. Ej1258.22
12	Payment Method	YES	FV Admits 1 or several entries, separated by #	2	Values according to Collection Method Codes in Table 2
13	Bank Account	NO	AN Admits 1 or several entries, separated by #	34	ES000000000000000000

4 ANNUAL BASIS FILES

Taxpayers under the obligation to present these specific Tax-significant transactions shall inform, on an annual basis, the following collection of data:

4.1 Investment Goods

Col	Field	Mandatory	Field type	Length	Example
1	"INVESTMENT"	YES	FV	11	INVERSION
2	Issuer's T. I. N.	YES	T. I. N.	9	A87654321
3	Invoice Series + Invoice Number	YES	AN	60	BI17001

4	Final Invoice Series + Invoice Number for summary entries	C	AN	60	
5	Invoice Issue Date	YES	DATE	8	20170101
6	Final annual pro-rata	YES	RATE	5	25.00
7	Deduction annual correction	C Based on final pro-rata	AMOUNT	15	200.00
8	Delivery identification	NO	AN	40	
9	Correction of applied deduction	C For transfers	AMOUNT	15	
10	Date goods are first used	YES	DATE	10	20170201
11	Goods identification	YES	AN	40	COMPUTER 1
12	Client's surnames and name or company name	YES	AN	120	
13	If other ID: counterparties' Country Code	C When the counterparty is intracommunity or foreign	AN	2	Information given depending on the country and territory code connection included on the Appendix II of the Decree "EHA/3496/2011, 15 of December (BOE 26-12-2011)"
14	If other ID: counterparties Identification Type Code	C When the counterparty is intracommunity or foreign	FV	2	02: T. I. N. - VAT No. 03: PASSPORT 04: OFFICIAL IDENTITY DOCUMENT ISSUED BY THE COUNTRY OR TERRITORY OF RESIDENCE 05: RESIDENCE CERTIFICATE 06: OTHER PROOF DOCUMENT
15	If other ID: T. I. N. in counterparties country of residence	C When the counterparty is intracommunit	AN	20	

		y or foreign			
16	Registration num. obtained by sending of the Authorization in matters of billing or record books	C When you have an authorization in accordance with art. 62.5 RD 1624/1992 (RIVA)	AN	15	
17	External reference	NO Additional data free content sent by some client applications (journal entry, etc)	AN	60	
18	Entity in case: Name-name of the entity which occurred as a result of a restructuring operation.	NO	AN	120	
19	Entity in case: TAX id associated to the entity which occurred as a result of a restructuring operation	NO	NIF	9	

4.2 Cash transactions

Col.	Field	Mandatory	Field type	Length	Example
1	"CASH"	YES	FV	8	METALICO
2	TRANSACTION COUNTERPARTY (CLIENT SUPPLIER) SURNAMES AND NAME OR COMPANY NAME	YES	AN	40	Papeliería Juan S.L

3	COUNTERPARTY'S LEGAL REPRESENTATIVE'S T. I. N.	NO	T. I. N.	9	
4	TRANSACTION COUNTERPARTY'S T. I. N.	YES If the counterparty is intracommunity or foreign, this field should be empty.	T. I. N.	9	A87654321
5	If other ID: transaction counterparty's country code	C When the counterparty is intracommunity or foreign.	To	2	ES
6	If other ID: Counterparty's tax identity number code in country of residence	C When the counterparty is intracommunity or foreign.	FV	2	02 Values: 02: T. I. N. - VAT No. 03: PASSPORT 04: OFFICIAL IDENTITY DOCUMENT ISSUED BY THE COUNTRY OR TERRITORY OF RESIDENCE 05: Residence certificate 06: Other proof document
7	If other ID: Counterparty T. I. N. / tax identity number in country of residence	C When the counterparty is intracommunity or foreign.	AN	20	
8	ANNUAL CASH AMOUNT RECEIVED	YES	AMOUNT	15	150236.52
9	Entity in case: Name-name of the entity which occurred as a result of a restructuring operation.	NO	AN	120	

10	Entity in case: TAX id associated to the entity which occurred as a result of a restructuring operation	NO	NIF	9	
----	---	----	-----	---	--

4.3 Insurance transactions

Col.	Field	Mandatory	Field type	Length	Example
1	"INSURANCE"	YES	FV	7	SEGUROS
2	TRANSACTION COUNTERPARTY (CLIENT - SUPPLIER) SURNAMES AND NAME OR COMPANY NAME	YES	AN	40	Norte SL
3	COUNTERPARTY'S LEGAL REPRESENTATIVE'S T. I. N.	NO	T. I. N.	9	
4	TRANSACTION COUNTERPARTY'S T. I. N.	YES If the counterparty is intracommunity or foreign, this field should be empty.	T. I. N.	9	B0000000
5	If other ID: transaction counterparty's country code	C When the counterparty is intracommunity or foreign.	To	2	
6	If other ID: Counterparty's tax identity number code in country of residence	C When the counterparty is intracommunity or foreign.	FV	2	02 Values: 02: T. I. N. - VAT No. 03: PASSPORT

					04: OFFICIAL IDENTITY DOCUMENT ISSUED BY THE COUNTRY OR TERRITORY OF RESIDENCE 05: Residence certificate 06: Other proof document
7	If other ID: Counterparty T. I. N. / tax identity number in country of residence	C When the counterparty is intracommunity or foreign.	AN	20	
8	TRANSACTION CODE	YES	FV	1	B Values: To: Compensation or benefits paid, exceeding €3005.06 B: Premiums or considerations received, exceeding €3005.06
9	ANNUAL AMOUNT OF INSURANCE TRANSACTIONS	YES	AMOUNT	15	4500.27
10	Entity in case: Name-name of the entity which occurred as a result of a restructuring operation.	NO	AN	120	
11	Entity in case: TAX id associated to the entity which occurred as a result of a restructuring operation	NO	NIF	9	

4.4 Travel agencies

Rendering of services from passengers and their luggage transportation via air services that have been documented as issued invoices according to the additional fourth provision of Royal Decree 1619/2012 of the 30th of November.

Travel agencies. (Provision of services, the realization of which involved acting as mediators in the name and for third parties and others referred to in paragraph 7.(b) the fourth additional provision of Royal Decree 1619/2012, of 30 of November)

Col.	Field	Mandatory	Field type	Length	Example
1	"TRAVEL"	YES	FV	7	VIAJES
2	TRANSACTION COUNTERPARTY (CLIENT - SUPPLIER) SURNAMES AND NAME OR COMPANY NAME)	YES	AN	40	Sur SL
3	COUNTERPARTY'S LEGAL REPRESENTATIVE'S T. I. N.	NO	T. I. N.	9	
4	TRANSACTION COUNTERPARTY'S T. I. N.	YES If the counterparty is intracommunity or foreign, this field should be empty.	T. I. N.	9	B0000000
5	If other ID: transaction counterparty's country code	C When the counterparty is intracommunity or foreign.	To	2	
6	If other ID: Counterparty's tax identity number code in country of residence	C When the counterparty is intracommunity or foreign.	FV	2	02
					Values:
					02: T. I. N. - VAT No.
					03: PASSPORT
					04: OFFICIAL IDENTITY DOCUMENT ISSUED BY THE COUNTRY OR TERRITORY OF RESIDENCE
					05: Residence certificate
					06: Other proof document
7	If other ID: Counterparty T. I. N. / tax identity number in country of residence	C When the counterparty is intracommunit	AN	20	

		y or foreign.			
8	Total Annual Amount	YES	AMOUNT	12,2	
9	Entity in case: Name of the entity which occurred as a result of a restructuring operation	NO	AN	120	
10	Entity in case: TAX id associated to the entity which occurred as a result of a restructuring operation	NO	NIF	9	

5 REGISTRATION REMOVAL RECORDS

To process the registration removal record, the following detailed information shall be provided independently according to the origin of the transaction.

5.1 Header data

Col.	Field	Mandatory	Field type	Length	Example
1	The "HEADER"	YES	FV	8	CABECERA
2	REPORTING ENTITY'S T. I. N. (Spanish)	YES	T. I. N.	9	B85630978
3	SURNAMES AND NAME OR COMPANY NAME	YES	AN	120	Enxendra Technologies SL
4	LEGAL REPRESENTATIVE'S T. I. N.	NO	AN	9	012345678H
5	FINANCIAL YEAR	YES	N	4	2017
6	TAX PERIOD	YES	AN	2	01 Values: Tax period within the relevant financial year: MM for months or OA for the entire year.

5.2 Removal records from the Issued, Received, Intracommunity operations and Investment of goods lists.

Col.	Field	Mandatory	Field type	Length	Example
1	"CANCELATION____"	YES	FV	12-15	<p>Issued Termination Invoices "BAJAEMITIDAS"</p> <p>Received Termination Invoices "BAJARECIBIDAS"</p> <p>Intra-community transactions termination: "BAJACOMUNITARIA"</p> <p>Investment of goods termination: "BAJAINVERSION"</p> <p>Travel Agency Termination: "BAJAVIAJES"</p> <p>Cash transactions termination: "BAJAMETALICO"</p> <p>Insurance transactions termination "BAJASEGUROS"</p>
2	Issuer's T. I. N.	<p>YES</p> <p>If the issuer is intracommunity or foreign, this field should be empty</p>	T. I. N.	9	B85630978
3	Invoice Series + Invoice Number	YES	AN	60	ENX17001
4	Invoice Issue Date	YES	DATE	8	21012007
5	TERMINATION YEAR	YES	N	4	2017

6	TERMINATION PERIOD	YES	AN	2	1T Values: Period inside the Termination year on the MM format for months or 0A when the period is annual.
7	If other ID: transaction issuers country code	C When the issuer is intracommunity or foreign.	To	2	02
8	If other ID: issuers tax identity number code in country of residence	C When the issuer is intracommunity or foreign.	FV	2	02 Values: 02: T. I. N. - VAT No. 03: PASSPORT 04: OFFICIAL IDENTITY DOCUMENT ISSUED BY THE COUNTRY OR TERRITORY OF RESIDENCE 05: Residence certificate 06: Other proof document
9	If other ID: issuers T. I. N. / tax identity number in country of residence	C When the issuer is intracommunity or foreign.	AN	20	
10	TRANSACTION ISSER SURNAMES AND NAME OR COMPANY NAME	SI It is obligatory in all cases except in issued termination invoices	AN	40	Provider 1 SA
11	Identification of the property	C It is obligatory only in Investment of goods termination	AN	40	PC number 4

12	LEGAL REPRESENTATIVE'S T. I. N.	NO This field can be indicated in travel agency termination, cash transactions termination and insurance transactions termination	AN	9	32675474H
13	Transaction key	C It is obligatory only in insurance termination. In other cases it should be empty.	VF	1	Values: To: Compensation or Satisfied services greater than 3005,06 € B: Bonuses or received compensations greater than 3005,06 €
14	External reference	NO Additional data free content sent by some client applications (journal entry, etc)	AN	60	

6 ADDITIONAL REAL ESTATE

In the case of the taxable persons to report more than fifteen numbers of references cadastral within the same billing record (leases of business premises not subject to withholding), the provision of these references will be based on the following record fields:

1.2.1. Header data

Col.	Field	Mandatory	Data type	Length	Example
1	'HEADER'	SI	VF	8	CABECERA
2	TYPE OF COMMUNICATION	NO Does not apply to this type of book.			
3	TAX DECLARANT (Spanish)	SI	NIF	9	B85630978

4	NAME AND SURNAME OR BUSINESS NAME	SI	AN	120	Enxendra Technologies SL
5	TAX NUMBER (NIF) LEGAL REPRESENTATIVE	NO	AN	9	012345678H
6	YEAR	NO Does not apply to this type of book.	N	4	
7	PERIOD	NO Does not apply to this type of book.	AN	2	

1.2.2. Additional real estate

Col.	Field	Mandatory	Data type	Length	Example
1	'REAL ESTATE	SI	VF	9	INMUEBLES
2	TAX ID NUMBER OF THE ISSUER	SI	NIF	9	B85630978
3	SERIES OF INVOICE+INVOICE NUMBER	SI	AN	60	ENX17001
4	DATE OF ISSUE OF INVOICE	SI	DATE	8	21012017
5	SITUATION OF THE PROPERTY	SI	VF Supports 1 or more values, separated by #		Values according to table 3.
6	CADASTRAL REFERENCE	NO	AN Supports 1 or more	25	

			values, separated by #		
--	--	--	------------------------------	--	--

7 Appendix: Tables

CODE TABLES: SPECIAL SYSTEM / IDENTIFICATION OF TAX-SIGNIFICANT TRANSACTIONS

Table 1. INVOICES ISSUED

Register of Invoices ISSUED (CODES), SPECIAL SYSTEM / IDENTIFICATION OF TAX-SIGNIFICANT TRANSACTIONS	
01	Transaction under general system
02	Export
03	Transactions to which the special system of used goods, works of art, antiques and collector items (Arts. 135-139 of the Law on VAT) applies
04	Special system of investment gold
05	Special system for travel agents
06	Special system for Groups of Entities under VAT (Advanced Level)
07	Special system of cash accounting
08	Transactions taxable under IPSI / IGIC
09	Invoice of services rendered by travel agents acting in the capacity of intermediaries by and on behalf of third parties (Additional Provision 4, RD 1619/2012)
10	Collection of professional fees by and on behalf of third parties, or collection of industrial property rights, copyrights or other rights by and on behalf of their members, associates or chartered members, by companies, associations, professional chambers or other entities carrying out any such collection functions
11	Lease of business premises transactions subject to tax withholding
12	Lease of business premises transactions non-subject to tax withholding
13	Lease of business premises transactions subject and non-subject to tax withholding
14	Invoice with unaccrued VAT (work completion certificates whose recipient is a Public Administration)
15	Invoice with unaccrued VAT - continuing transactions
16	First half 2017 and other bills prior to inclusion in the SII

Table 1. RECEIVED INVOICES

SPECIAL SYSTEM / IDENTIFICATION OF TAX-SIGNIFICANT TRANSACTIONS	
01	Transaction under general system
02	Transactions whereby entrepreneurs pay REAGYP compensations
03	Transactions to which the special system of used goods, works of art, antiques and collector items (Arts. 135-139 of the Law on VAT) applies
04	Special system of investment gold

05	Special system for travel agents
06	Special system for Groups of Entities under VAT (Advanced Level)
07	Special system of cash accounting
08	Transactions taxable under IPSI / IGIC
09	Intra-Community purchases of goods and rendering of services
10	Travel agents' purchases: mediation transactions by and on behalf of a third party relating to transport services provided to the recipient of services under paragraph 3 of Additional Provision 4 RD 1619 / 2012
11	Invoice of services rendered by travel agents acting in the capacity of intermediaries by and on behalf of third parties (Additional Provision 4, RD 1619/2012)
12	Lease of business premises transactions
13	Invoice relating to import (reported without associating it to DUA)
14	First half 2017 and other bills prior to inclusion in the SI

TABLE 2

Payment Methods, equivalent to the payment methods established for electronic invoices

01	Transfer
02	Check
03	Not collected / paid (accrual deadline / mandatory accrual under bankruptcy)
04	Other
05	Direct debit

TABLE 3 Property codes

	Property Codes
1	Property with a cadastral reference located anywhere in Spain, except in the Basque Country or Navarra
2	Property located within the Autonomous Region of the Basque Country or within the Autonomous Region of Navarra
3	Property in any of the above mentioned situations, albeit without a cadastral reference
4	Property located abroad

TABLE 4: Supported keys in issued invoices

SUPPORTED KEYS IN ISSUED INVOICES	
07 Special system of cash accounting	01 Transaction under general system
	03 - Transactions to which the special system of used goods, works of art, antiques and collector items (Arts. 135-139 of the Law on VAT) applies
	05 Special system for travel agents
	09 - Invoice of services rendered by travel agents acting in the capacity of intermediaries by and on behalf of third parties (Additional Provision 4, RD 1619/2012)
	11, 12 and 13 - Lease of business premises transactions
	14 - Invoice with unaccrued VAT (work completion certificates whose recipient is a Public Administration)
	15 - Invoice with unaccrued VAT - continuing transactions
05 Special system for travel agents	01 Transaction under general system
	07 Special system of cash accounting
	11, 12 and 13 - Lease of business premises transactions
06 - Special system for Groups of Entities under VAT (Advanced Level)	11, 12 and 13 - Lease of business premises transactions
	14 - Invoice with unaccrued VAT (work completion certificates whose recipient is a Public Administration)
	15 - Invoice with unaccrued VAT - continuing transactions
11, 12 and 13 - Lease of business premises transactions	06 - Special system for Groups of Entities under VAT (Advanced Level)
	07 Special system of cash accounting

	08 - Transactions taxable under IPSI / IGIC
	15 - Invoice with unaccrued VAT - continuing transactions

The key 07 should be the first to be reported.

The key 05 should be the first key to be reported unless it concurs with the key 07.

The key 06 should be the first to be reported unless it concurs with the key 11, 12, 13, 14 and 15.

This specific combination won't imply a breakdown of the different amounts for every and each of the key types, however, it will imply that the additional fields which must be informed depending on the key types previously referred will have to be under consideration.

TABLE 5: Supported keys in received invoices

SUPPORTED KEYS IN RECEIVED INVOICES	
07 Special system of cash accounting	01 Transaction under general system
	03 - Transactions to which the special system of used goods, works of art, antiques and collector items (Arts. 135-139 of the Law on VAT) applies
	05 Special system for travel agents
	12 - Lease of business premises transactions
05 Special system for travel agents	01 Transaction under general system
	07 Special system of cash accounting
	12 - Lease of business premises transactions
12 - Lease of business premises transactions	05 Special system for travel agents
	06 - Special system for Groups of Entities under VAT (Advanced Level)
	07 Special system of cash accounting
	08 - Transactions taxable under IPSI / IGIC

The key 07 should be the first key to be reported.

The key 05 should be the first key to be reported unless it concurs with the key 07.

The key 06 should be the first to be reported unless it concurs with the key 12.

This specific combination won't imply a breakdown of the different amounts for every and each of the key types, however, it will imply that the additional fields which must be informed depending on the key types previously referred will have to be under consideration.

7. CSV EXAMPLES V. 1.1

The following example shows: an invoice issued with the same data as in version 1.0, but adapting the CSV line to version 1.1: adding fields and semicolon symbols in the registry.

```
VERSION;1.1
CABECERA;A0;B85630978;Enxendra,S.L.;;2018;05
EMITIDAS;B85630978;Factura-zzy;;12052018;F1;Papelería
Juan;;A87654321 ;;;;;;;;;;12052018;;257.1;01;;Productos varios;;;;;;;;;S1;21;212.48;44.62;;;;;;;;;
```

The following example shows: an issued invoice which occurred as a result of a restructuring operation.

```
VERSION;1.1
CABECERA;A0;B85630978;Enxendra Technologies ,S.L.;;2018;05
EMITIDAS;B85630978;Factura-xyz;;11052018;F1;Papelería Juan;; A87654321 ;;;;;;;;;;11052018;;257.1;01;;Productos
varios;;;;;;;;;S1;21;212.48;44.62;;;;;;;;;Entidad sucedida SA;A12345678;;;
```