



Spain

This guide is for e-commerce companies that sell online via web-stores or at marketplaces.

VAT Standard rate

21 %

VAT Reduced rate

10 %

Certain products and services are eligible for the special reduced rate, including:

- Food
- Pharmaceutical products
- Restaurants and catering services
- Hotel accommodation

4%

Certain products and services are eligible for the special reduced rate, including:

- Food
- Books
- Newspapers and periodicals

Thresholds

€ 35,000 – distance sales threshold.

When a company's distant sales hit the threshold, the company must register for the VAT. A merchant may apply to be registered for VAT in Spain before they reach the threshold

€ 0

- If a seller uses a local warehouse (for example Amazon FBA)
- If a seller sells excise goods, such as tobacco or alcohol

Deductible VAT

If goods or services were used to make taxable supplies in Spain, VAT in input invoices might be credited. Examples include:

- VAT paid at custom clearance with your EORI number
- VAT paid to Spanish suppliers

Registration procedure

When a company has the obligation to register, the owners will be required to complete and submit a VAT registration form, along with supporting documentation.

All documents have to be apostilled and translated into Spanish by a certified translator from the special list approved by Spanish tax authority

- Certificate of incorporation or Trade Register extract
- If the company is appointing a local tax agent or Fiscal Representative, then a Letter of Authority or Power of Attorney

Tax representative

Taxable companies established outside the European Union are obliged to appoint fiscal representative in order to handle all formalities related to VAT registration and filling of VAT returns.

Keeping records

According to the information from Spanish tax authority website, the various documents, in paper or electronic format, shall be stored by any means enabling the party bound by the duty to guarantee the authenticity of their origin, the integrity of their content and their legibility, as well as immediate access to them by the Tax Agency except for duly justified reasons. This duty may be discharged through use of electronic means.

When the received or issued invoices refer to acquisitions for which Value Added Tax amounts have been borne and whose deduction is subject to a regularisation period, the said invoices will have to be preserved for the corresponding regularisation period and the four following years.

VAT payment date

Periodical VAT payments are due a quarterly basis or monthly basis.

The VAT due must be paid before the 20th day (except for the IV quarter or December – 30th of January) of the month following the period.

Filing VAT returns

A taxpayer must transmit VAT returns to Agencia Tributaria by electronic means. Lovat platform supports digital submission.

The tax period is one month (only for sole traders, professionals, companies and non-legal entities with a turnover greater than €6,010,121.04) or one quarter. VAT returns must be filed by electronic means before the 20th of the month following the period (exception for the IV quarter or December – 30th of January).

Filing of annual VAT return is due on 30th of January.

Companies can also keep track of deadlines at the Lovat portal.