



Agencia Tributaria

VAT STATISTIC BY ITEMS

Methodology



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FOREWORD

From 2014 onwards, VAT statistic by items is based on the information taken from two sources: the Annual VAT Summary returns (Form 390, passed through Ministerial Decree HAP 2373/2014 of December 9, 2014), which are reported by every non-exempt taxpayer of the Common Tax System Territory, either with exclusive taxation to the State or with taxation to several Administrations; and recurring returns (Form 303, passed through the same rule) submitted quarterly by those taxpayers released from sending the VAT Annual Summary. This addition will allow to obtain complete data of every VAT taxpayer in a year, and will bring an even comparison of the statistic results between different fiscal years.

VAT is one of the main tax collections, being also one of the most significant among the overall non-financial revenue of the State.

For these reasons, it is essential to know accurately the annual value of magnitudes included in VAT self-assessments with reference to the different taxation schemes, tax base rows or 'bands' and territorial aggregation, features that are highlighted in the content of this publication.



AIM AND CONTENT

1.1. AIM

VAT statistic by items constitutes a census exploitation of the Annual VAT Summary returns, submitted through Form 390, and of recurring returns, Form 303, submitted quarterly by tax payers released from sending the VAT Annual Summary. The addition of both returns allows to obtain a virtual annual summary with the same 390 format.

This publication updates, in electronic format, the information already available in previous years in paper format and, in addition, it makes it handier and functioning.

1.2. CONTENT

VAT statistic by items includes Tables and the current Methodological Notes.

On one hand, Methodology provides the population, territorial and temporal scope, and on the other hand it defines the variables that are the purpose of statistical use as well as the classification variables.

Tables offer the information in four blocks: I **Business Demography**, II **Overall Tables**, III **Aggregated Returns**, and IV **Statistic by Items**.

Block I **Business Demography** offers taxpayers data according to the following criteria: Tax Base, Taxation Scheme and Kind of Business.

Block II **Overall Tables** includes a set of Tables and Summaries referred to the main items and its comparison to previous years, in addition to the territorial distribution of the main variables included in VAT returns.

Block III **Aggregated Returns** offers information about every item in the return as an aggregate and breaks it down into national total amount and autonomous communities' figures.

Block IV **Statistic by items** presents the return form items summarized in 9 groups according to the structure of the forms themselves. It provides information item by item in detail for 20 sections of "taxable base", in the case of General Scheme, and 11 sections of 'taxable base' in the case of the Simplified Scheme.

1.3. STATISTICAL SECRET (S.E.)

Data and breakdowns appearing in the tables will be only available when a minimum number of observations at the chosen crossing is exceeded. This condition is considered necessary to safeguard the secrecy and confidentiality of taxpayers.

The value for the statistical secret parameter is **s.e.**



SCOPE DELIMITATION

2.1. POPULATION SCOPE

The current statistic is a census investigation of businesses that submit VAT returns, whether or not they are required to report an annual summary of their transactions.

Parties liable for submitting the annual VAT summary return are all non-exempt VAT taxpayers who are required to send recurrent tax returns, whether they do monthly or quarterly, including taxable persons who have the status of large companies, and those subject to the joint return procedure.

Besides, the statistic works out a virtual return for businesses exempted from submitting the annual VAT summary return.

In the population scope of VAT, commercial lessor, which are a group of taxpayers who are only considered businesses for the purpose of applying VAT, are included.

The rules on VAT exclude from assessing and submitting returns to taxable persons subject to special schemes. Thus, article 129 of VAT Law excludes taxpayers subject to Flat-rate Scheme for Farmers and to Flat-rate for retail trade Scheme ('Equivalence Surcharge').

2.2. GEOGRAPHIC SCOPE

The statistic integrates the operations carried out in the territorial scope of application of the tax. Article 3 of VAT Law establishes the Spanish territory, including in it the adjacent islands, the territorial sea up to the limit of twelve nautical miles and the airspace corresponding to that territory as the geographic scope of the tax. Section two of article 3 includes as exclusions from the scope of the tax the operations carried out in the Canary Islands, Ceuta and Melilla.

The rules of the tax establish a special territorial regime that affects the historical territories of the Basque Country and the Foral Community of Navarre. As a result, this statistic only includes transactions carried out in these territories by businesses submitting returns to several Administrations, on the basis of the territorial relative turnover. These taxpayers are required to send the annual summary to AEAT. Finally, taxpayers of exclusive taxation to Foral Administrations are excluded.

2.3. TEMPORAL SCOPE

The present result refers to the total number of VAT returns for the fiscal year which is the reference period of the statistic.



CLASSIFYING AND DATA USE VARIABLES

3.1. CLASSIFYING VARIABLES

1. Tax Scheme

Depending on if taxpayers do only transactions included in General Scheme or, otherwise, in Simplified Scheme, they are classified inside the General or in the Simplified Scheme, respectively. If taxpayers do transactions included in the General Scheme but, in addition, they are subject to Simplified Scheme for some separate economic activity sector, they will be classified as included in the General Scheme. This nuance is taken into account to obtain the number of taxpayers in the 'Business Demography' Tables, in which those who declare activities subject to the General Scheme and, on the other hand, those who declare at the same time activities subject to the General Scheme and to the Simplified Scheme are considered apart.

2. Type of activity

Depending on the nature of the main economic activity carried out by taxpayers, these are classified as:

- Industrials
- Professionals
- Commercial lessors
- Farmers
- No activity

3. Type of legal status

Depending on the legal status of taxpayers they are classified as:

- Natural Persons
- Legal Persons; these ones are classified using the letter of their fiscal identity number.

4. Type of legal entity

Following the type of legal status of the taxpayers and according to the letter of their fiscal identity number they are classified as:

- A: Stock Corporation
- B: Limited Company
- C: General Partnership
- D: Limited Partnership
- E: Community of Property
- F: Cooperative Society
- G: Non-defined Partnership
- H: Owners' Community
- J: Civil Law Partnership
- N: Non-Resident
- P: Local Administration
- Q: Public Agency. Religious Group or Institution. Chamber of Agriculture.
- R: Religious Group or Institution
- S: Central Administration or Autonomous Community body.



- U: Temporary Joint Venture
- V: Other
- W: Permanent Business Establishment of Non-Resident.

5. Autonomous Community

Territorially, data are broken down by Autonomous Communities. Their inclusion in an Autonomous Community is done according to the tax residence of the parties liable for tax payment.

This classification does not agree to the criterion of Communities share in VAT collection. The share is worked out according to consumption distribution in the different territories and it is applied through regional distribution indicators that are certified by the National Statistics Institute.

6. Tax Base breakdown

Two breakdowns are used to present the statistical data:

BREAKDOWN I

Mostly, results are offered according to the rows of the Breakdown I, except the items referred to Simplified Scheme (items 074 to 083):

TAX BASE BREAKDOWN (I) (Thousand of euros)
Simplified
No VAT liability
Negative
(0 - 3]
(3 - 9]



(9 - 15]
(15 - 30]
(30 - 60]
(60 - 150]
(150 - 300]
(300 - 600]
(600 - 1,500]
(1,500 - 3,000]
(3,000 - 6,000]
(6,000 - 15,000]
(15,000 - 30,000]
(30,000 - 60,000]
(60,000 - 150,000]
(150,000-300,000]
More than 300,000

The first two strata are a breakdown of the tax base equal to zero row. The difference is made between those with tax base equal to zero as a result of declaring their activities through the Simplified Special Scheme and other cases where zero tax base has other reasons such as: returns from taxpayers that include deductions prior to the launching of the activity, returns from taxpayers without activity that offset remainders from previous years or returns from taxpayers that only deduct because 100% of their transactions are exempt with a right to deduction.

The third stratum comprises special situations in which the tax base is negative, for instance as a result of amendments of previously declared tax bases and whose original values are not among the figures for this year.

BREAKDOWN II

breakdown II is used for items 074 to 083, belonging to Simplified Scheme:

TAX BASE BREAKDOWN (II) (thousand of euros)
Simplified
No VAT liability



Negative
(0 - 3]
(3 - 9]
(9 - 15]
(15 - 30]
(30 - 60]
(60 - 150]
(150 - 300]
More than 300

3.2. DATA USE VARIABLES

The data use variables of the statistic are the number of taxpayers and the figures of the items included in annual VAT summary return.

Number of taxpayers is worked out under two different points of view: distribution of the total number of taxpayers and distribution of taxpayers who fulfilled some specific items in the form.

The first point of view is reflected in blocks I and II, 'Business Demography' and 'Overall tables', and both angles are used in the definition of taxpayers of blocks III and IV, 'Aggregated Returns' and 'Statistic by items'.

I. BUSINESS DEMOGRAPHY

The data use variables are:

- **Number of taxpayers:** it is the total number of these taxpayers or the number of them matching some classifying criteria.
- **Fraction on the total number (percentage):** it shows the distribution of the total or classified number of taxpayers. It is worked out as the fraction of taxpayers belonging to a stratum with respect to the total number of their kind.

II. OVERALL TABLES

They are displayed in two parts:

1. YEAR T EVOLUTION

For each generic variable of taxpayers or 'amounts', the following specific definitions of this section are introduced:

- **Differences:** variation, in absolute value, of the variable in year t with respect to year t-1.



- **Year-on-year variation rate:** percentage change of the variable value in year t with respect to year t-1.
- **Average of amounts per submitter: arithmetic mean of the total amount of the variable by number of taxpayers that make up each block.**

The variables of amounts stem from the definition of certain relevant aggregates according to the description given in ANNEX A

2. GEOGRAPHICAL DISTRIBUTIONS

For each generic variable of taxpayers or 'amounts', together with the variable that includes the value, other variable containing its territorial weigh is introduced.

The variables of amounts stem from the definition of certain relevant aggregates according to the description given in ANNEX B.

III. AGGREGATED RETURNS

The variables of Aggregate returns are:

- **Number of taxpayers:** number of the different taxpayers related to each level of aggregation.
- **Items amounts: amount in euros declared** in each box of the form.
- **Number of taxpayers by item: number of taxpayers who fulfilled each item in the return.**
- **Average amount by item: arithmetic mean of the total amount of an item by number of taxpayers of the same item.**

Note: variables 3 and 4 territorial distribution is not available.

The arrangement of the items with indication of their numbering code according to the format established in these tables is included in ANNEX C.

IV. STATISTIC BY ITEMS

Operating variables of this block are introduced divided into two parts: 'General Data' and 'Item Information'

1. GENERAL DATA

- **Number: number of VAT taxpayers placed in the 'nth' row of the tax base.**
- **Percentage on total number:** total number of taxpayers distribution. It is worked out as the fraction of the 'nth' base row total taxpayers by total number of taxpayers.

2. ITEM INFORMATION

Two kinds of tables are shown in this block: TYPES I & II.

Item specific information is different for each kind of table. Tables TYPE I contain the following information:

- **Number: number of VAT taxpayers placed in the 'nth' row of the tax base who fulfilled the item considered.**



- **Percentage of taxpayers on an item:** distribution of taxpayers in each item. It is worked out as the fraction of taxpayers of a certain item that are included in a 'nth' base row with respect to the total number of taxpayers in such item.
- **Amount: amount in euros declared** of each item included in the form.
- **Distribution:** item amount distribution. It is worked out as the fraction of the amount of a certain item, included in a 'nth' base row, with respect to the total amount of the item.
- **Average: arithmetic mean of the item amount included in a 'nth' base row** by number of returns including the item concerned and placed in the 'nth' base row considered.

The TYPE II tables show a special case of items with a low frequency of submission and a little economic significance in which the amounts corresponding to two items are offered aggregate, although the taxpayers of each are placed in different columns if the treatment of statistical confidentiality allows it.



RESULTS TABULATION

3. RESULTS TABULATION

Results are showed in four different blocks:

- BLOCK I '**Business Demography**'; taxpayers are classified according the following criteria: Tax base rows, kind of Scheme applied and kind of entity.
- BLOCK II '**Overall Tables**'; set of tables and summary tables referred to general entries and its comparison to the previous fiscal year, including the territorial distribution by Autonomous Communities and Provinces of taxpayers and items (or aggregated items).
- BLOCK III "**Aggregated Returns**"; contains a set of tables that are a complete summary of the return form for both the total national and for each Autonomous Community with details of all items, from "Item 1" to "Return result". Within this block, separate information can be seen in three sections under the headings "Amounts", "Number of taxpayers" and "Average". For the Autonomous Communities only the information of "Amounts" section is broken down.
- BLOCK IV "**Statistic by items**"; information is showed item by item and it is summarized in 11 classifying groups according to the return forms structure. Its matching with the statistic items is detailed in Annex C. The sketch design is:
 - **GROUP 1.** GENERAL SCHEME: TAXABLE BASE OF VAT DUE
 - **GROUP 2.** GENERAL SCHEME: VAT DUE
 - **GROUP 3.** GENERAL SCHEME: TAXABLE BASE OF DEDUCTIBLE VAT
 - **GROUP 4.** GENERAL SCHEME: DEDUCTIBLE VAT
 - **GROUP 5.** GENERAL SCHEME: RESULT
 - **GROUP 6.** SIMPLIFIED SCHEME: VAT DUE
 - **GROUP 7.** SIMPLIFIED SCHEME: DEDUCTIBLE VAT
 - **GROUP 8.** SIMPLIFIED SCHEME: RESULT
 - **GROUP 9.** ASSESSMENT
 - **GROUP 10.** TRANSACTIONS DONE ALONG THE FISCAL YEAR
 - **GROUP 11.** SPECIFIC TRANSACTIONS



Annex A: *GENERAL TABLES* block items definition: Evolution.

ANNEX A

GENERAL TABLES block chosen items definition: Year t Evolution:

- **Taxable Base:** item 33
- **General Scheme VAT:** item 02 + item 04 + item 06 + item 501 + item 503 + item 505
- **Special cash-base regime:** item 644 + item 646 + item 648
- **Special Schemes VAT:** item 08 + item 10 + item 12 + item 14
- **Intra-Community acquisitions of Goods:** item 22 + item 24 + item 26
- **Intra-Community acquisitions of Services:** item 546 + item 548 + item 552
- **Intra-Community acquisitions:** item 22 + item 24 + item 26 + item 546 + item 548 + item 552
- **Reverse Charge transactions:** item 28
- **Flat Rate Scheme for Retail Trade:** item 36 + item 600 + item 602 + item 42
- **Deductions related to Internal Market transactions:** item 49 + item 51 + item 513 + item 521
- **Import VAT deductions:** item 53 + item 55
- **VAT deducted for Intra-Community acquisitions of goods:** item 57 + item 59
- **VAT deducted for intra-Community acquisitions of services: item 598**
- **VAT deducted for intra-Community acquisitions:** item 57 + item 59 + item 598
- **Simplified Scheme VAT:** item 74 + item 75
- **Simplified Scheme Result:** item 83
- **Total Result:** item 65 + item 83
- **Result belonging to Central Administration:** item 84 or 92
- **Previous periods results offset:** item 85 ó 93
- **Annual return result:** item 86 ó 94
- **Collections:** item 95
- **Monthly refunds:** item 96
- **Annual refund:** item 98
- **Offsets:** item 97



Annex B: *GENERAL TABLES* block items definition: Geographical Distribution

ANNEX B

SUMMARY TABLES block chosen items definition: Distribution.

GENERAL SCHEME

- **Taxable Base:** amount of the VAT taxable base (Item 33) related to taxpayers who declare some transaction in General Scheme.
- **VAT due:** amount of VAT (Item 47) related to taxpayers who declare some transaction in General Scheme. Flat Rate Scheme payable VAT is included (Items 36, 600, 602, 42, 44 y 46).
- **Deductions:** amount of VAT deductions (Item 64) related to taxpayers who declare some transaction in General Scheme.
- **General Scheme Result:** amount of VAT result (Item 65) related to taxpayers who declare some transaction in General Scheme .

SIMPLIFIED SCHEME

- **Simplified Scheme VAT:** amount of Simplified Scheme VAT (Item 74+Item 75) related to taxpayers who declare only Simplified Scheme transactions.
- **Simplified Scheme Result:** amount of VAT Simplified Scheme Result (Item 83) related to taxpayers who declare only Simplified Scheme transactions.

Annex C: Linking Statistical Tables and boxes of the Tax return

2016VAT	Taxable Base	VAT
GENERAL SCHEME		
TAXABLE BASES AND PAYABLE VAT	GROUP 1	GROUP 2
General Scheme at 4%	001	002
General Scheme at 10%	003	004
General Scheme at 21%	005	006
Intra-Group transactions at 4%	500	501
Intra-Group transactions at 10%	502	503
Intra-Group transactions at 21%	504	505
Special Cash-base Regime at 4%	643	644
Special Cash-base Regime at 10%	645	646
Special Cash-base Regime at 21%	647	648
Second Hand Goods Special Scheme at 4%	007	008
Second Hand Goods Special Scheme at 10%	009	010
Second Hand Goods Special Scheme at 21%	011	012
Travel Agents Special Scheme at 21%	013	014
Intra-Community acquisitions of goods at 4%	021	022
Intra-Community acquisitions of goods at 10%	023	024
Intra-Community acquisitions of goods at 21%	025	026
Intra-Community acquisitions of services at 4%	545	546
Intra-Community acquisitions of services at 10%	547	548
Intra-Community acquisitions of services at 21%	551	552
Reverse charge accrued VAT	027	028
Total Taxable Base and VAT	029	030
Amendments in intra-group transactions	649	650
Amendments due to bankruptcies	031	032
VAT total amount of bases and payable tax	033	034
Flat Rate Scheme for Retail Trade at 0,5%	035	036
Flat Rate Scheme for Retail Trade at 1,4%	599	600
Flat Rate Scheme for Retail Trade at 5,2%	601	602
Flat Rate Scheme for Retail Trade at 1,75%	041	042
Flat Rate amendments	043	044
Flat Rate amendments due to bankruptcies and temporary receiverships	045	046
Total VAT plus flat rate VAT		047
DEDUCTIONS	GROUP 3	GROUP 4
Internal Market VAT deductions (Current assets)	048	049
Internal Market VAT deductions (Investment assets)	050	051
Intra-Group VAT deductions (Current assets)	512	513
Intra-Group VAT deductions (Investment assets)	520	521
Deductible Import VAT (Current assets)	052	053
Deductible Import VAT (Investment assets)	054	055
VAT Deductions related to Intra-Community acquisitions of current assets	056	057
VAT Deductions related to Intra-Community acquisitions of investment assets	058	059
VAT deductions related to Intra-Community acquisitions of services	597	598
Offsets in Flat Rate Special Scheme for Farmers	060	061
Deductions amendments	639	062
Investments assets adjustments		063
Final 'pro rata' percentage adjustment		522
Total Deductions		064
RESULT		GROUP 5
General Scheme Result		065

SIMPLIFIED SCHEME		
ACCRUED VAT		GROUP 6
Simplified Scheme VAT (Non-farming activities)		074
Simplified Scheme VAT (Farming activities)		075
Intra-Community acquisitions of goods		076
Reverse charge accrued VAT		077
Accrued VAT of assets deliveries		078
Total VAT		079
DEDUCTIONS		
DEDUCTIONS		GROUP 7
Investment assets acquisitions VAT		080
Investments assets adjustments		081
Total deductions		082
RESULT		
RESULT		GROUP 8
Simplified Scheme Result		083
ANNUAL RETURN		
ANNUAL RETURN		GROUP 9
Tax adjustments art. 80. Cinco. 5ª VAT law		658
Aggregate Result		084
Result ascribable to Central Administration		084*087
Import VAT assessed at customs (only taxpayers with deferment option)		659
Previous years results offset		085 ó 093
Assessment Result		086 ó 094
ASSESSMENTS RESULTS		
Revenue		095
Monthly Refunds		096
Monthly Refunds for Vehicles Acquisitions		524
Offsets		097
Annual Refunds		098
Positive Results in fiscal year self-assessments		525
Negative Results in fiscal year self-assessments		526
TRANSACTIONS DONE IN THE FISCAL YEAR		
TRANSACTIONS DONE IN THE FISCAL YEAR		GROUP 10
General Scheme Transactions		099
Special Cash-base Regime Transactions		653
Exempted Intra-Community Deliveries		103
Exports and other exempted transactions that rise a right to deduct		104
Exempt transactions that not rise a right to deduct		105
Non-subject to VAT transactions due to allocation rules or reverse charge		110
Deliveries of goods that are to be set up in other EU countries		112
Simplified Scheme Transactions		100
Transactions in Flat-Rate Special Scheme for Farmers		101
Transactions in Flat-Rate Special Scheme for Retail Trade		102
Transactions in Second Hand Goods Special Scheme		227
Transactions in Travel Agencies Special Scheme		228
Deliveries of real state and unusual financial transactions		106
Investment assets deliveries		107
Total Turnover		108
SPECIFIC TRANSACTIONS		
SPECIFIC TRANSACTIONS		GROUP 11
Exempt Internal Market acquisitions		230



Exempt Intra-Community acquisitions		109
Exempt Imports		231
Not deductible VAT taxable bases		232
Subject to VAT & non-exempt transactions which rise a right to monthly deduct		111
Reverse charge accrued VAT for triangular transactions in Internal Market		113
Services allocated in VAT territory for Reverse Charge transactions		523
Special cash-base regime	Taxable Base	VAT
Goods and Services Deliveries	654	655
Goods and Services Acquisitions	656	657



FAQ

Which are the data the Statistic is based on?

VAT Statistic by items is based on the data of the Annual VAT Summary Return, form 390. As of 2014, the population framework subject to study must be completed with the summary of transactions done by subjects not exempted from submitting form 390 and it is achieved by aggregating their recurring returns, form 303, using the same items defined in form 390.

Information is obtained from all taxpayers allocated in the Common Tax Regime territory, either with exclusive taxation to the Central Administration or with taxation to several Administrations.

The information does not extend to VAT taxable persons who have not to submit recurring returns, either for reasons of tax simplification, as in the case of businesses included in the Flat-rate Special Scheme for Farming (art. 129 of the VAT Law) and the Flat-rate Special Scheme for retail trade (art. 154.2 of the VAT Law), or for reasons of taxation techniques, as in the case of taxable persons that only carry out exempted transactions.

How is Taxable Base defined?

Taxable Base is worked out according to taxation criteria and it is defined following its own legal rules for each taxable event (arts. 78 to 83, art.137, art.145 and art.146 of VAT law). In the statistic, taxable base is defined as the sum of bases that did generate the accrued VAT of the fiscal year considered. It is included in item 33, which is the result of adding to the bases contained in items 01 to 32, the aggregation of the items 500, 502, 504, 545, 547, 551, 643, 645, 647 and 649 of form 390.

How is Turnover defined?

Turnover is an economic concept defined, for VAT purposes, in art. 120 of VAT Law. Its value is comprised in box 108 and it is the sum of entries included in 'Transactions done in the fiscal year' section, inside form 390.

Are Taxable Base and Turnover equivalent terms?

No. Among other differences, Turnover includes the usual sales of the taxpayer as well as exempt or non-subject to VAT transactions, while Taxable Base only comprises subject to VAT and non-exempt transactions. On the other hand, the transactions of the Special Scheme of Second Hand goods, as well as those of Travel Agencies, consider as Taxable Base the profit margin, while in the Turnover they include the total amount of transactions of goods or services which are part of their usual businesses. Turnover also includes transactions carried out by users of the Special Scheme for Farming, the Simplified Scheme and the Flat-rate Special Scheme for Retail Trade, when they are considered different sectors of activity for VAT purposes. Lastly, the Taxable Base includes all transactions in which the taxable person is required to self-charge the tax, which are the cases of Intra-Community acquisitions of goods and services and in circumstances in which reverse charge occurs.

What Revenue data are included in the Statistic?

The statistical data are a reliable transcription of the content of the annual VAT summary return (form 390 and virtual form 390 generated for exempts taxable persons). Therefore, the concepts 'revenue', 'refunds' or 'remainder to offset' seen in this statistic, does not include those made by VAT groups. The revenue from groups is worked out as an arithmetic sum of two results: item 525 of form 390 (sum of



positive results of recurring self-assessments, form 322) and item 526 of form 390 (sum of negative results of recurring self-assessments, form 322).

[Link with the Statistic 'VAT Economic and Tax Results'](#)

VAT Statistics by items is based only on the annual summary return submitted by the taxable persons, but the statistic 'VAT Economic and Tax Results' also adds information about returns related to certain transactions treated as import (form 380) and from import customs declarations, which include VAT assessments, contained in the DUA (Single Customs Administrative Document).

In the VAT statistic by items, information is available following the items of VAT annual summary return, however in the statistic of 'VAT Economic and Tax Results', the available information is not found by items, but being part of economic and tax variables that are defined in its Methodology section.

In addition, another chief difference is the perspective of the information contained in the returns and the classifications and business demography used.

[Are data of businesses who have been exempted from submitting the annual summary included?](#)

VAT Statistic includes all transactions carried out during the year by taxable persons who recurrently have filed returns in some of the return periods determined for the fiscal year.

The data from businesses exempted from submitting VAT annual summary return are obtained by aggregation of their recurring returns, working out in this way a virtual record with the same format as the one found in form 390.

This process allows to make the same tabulations found in the 390 returns. For this reason, the annual summary data are offered without distinction of their origin from 2014 on (either 390 or form 303 aggregate), just as it was in previous years.