



Integral Digital Administration

www.agenciatributaria.es

A new concept of taxpayer care



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1. What is IDA?

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IDA is the Spanish Tax Agency's 'virtual counter'

It will provide customised and remote **information and assistance** services, that are usually delivered in our Tax Offices.

1. What is IDA?



A **multichannel** service, that takes advantage of the different telematic tools that modern technology offers (virtual assistants, chats, video-calls, telephone, email...)

It will offer **highest standard service**, delivered by **specialized officials**, supported by software tools designed to **optimise and streamline taxpayer assistance**.



1. What is IDA?



IDA will assist taxpayers from **all over the national territory**

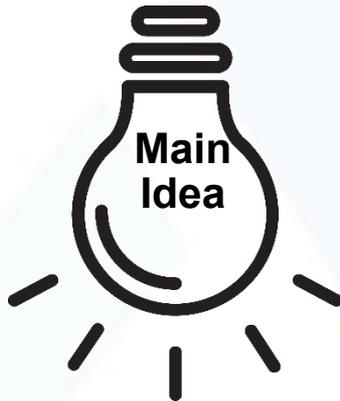


Network security and all taxpayer's rights are guaranteed in the same extension as in Tax Offices, thanks to **electronical identification systems**



2. How the idea emerged

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Facilitate **voluntary compliance**, offering taxpayers more and better information and assistance

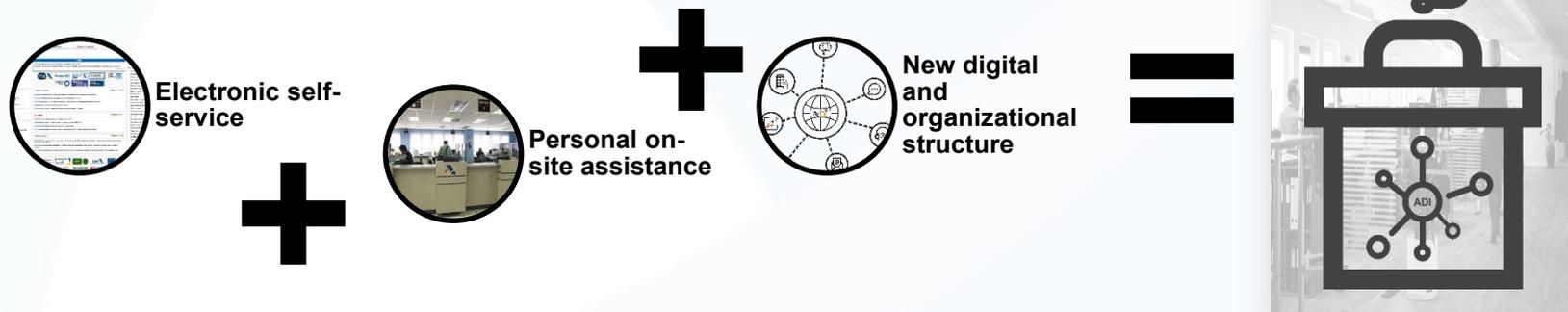
After a gestation period of years, the inclusion of the project in the **Spanish Tax Agency's Strategic Plan 2020-2023** was the final seal to make IDA our great commitment to the future

Relying on the potential of new technologies, we aim for an **agile and dynamic** Tax Administration, **closer** to taxpayers' needs and concerns.

2. How the idea emerged

Spanish Tax Agency offers **personal assistance** in our Tax Offices, and a high standard self-service **electronic alternative**.

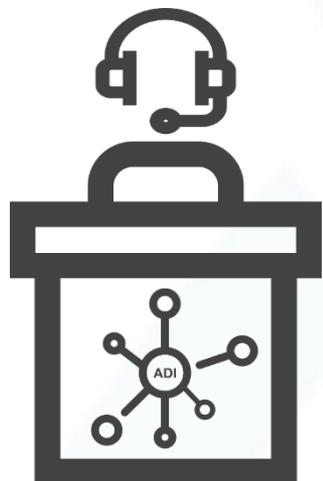
IDA will complement both traditional assistance sources with a **third option, which brings together the best of each vector.**





3. Advantages of the *virtual counter*

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Simplified access: avoids unnecessary visits to public offices, and limits **taxpayers' physical presence**



Extended opening hours

**From 9 a 19 h,
Monday to
Friday**

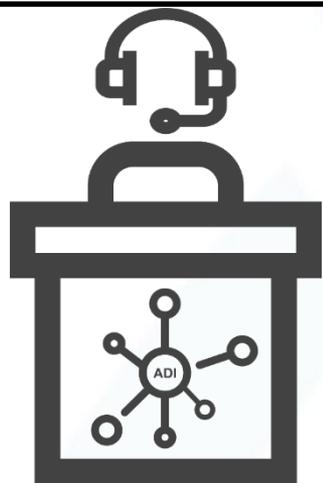
Five more hours
than Tax Offices



Offers **specialized information and assistance**



3. Advantages of the *virtual counter*



Only benefits for taxpayers: personal assistance in Tax Offices remains, and for a wide range of queries and procedures taxpayers may choose between the local Tax Office or IDA's virtual counter.

Enhances the **quality and the homogeneity of the service** delivered to taxpayers

Promotes a **unified approach** when implementing the regulation, and hence **legal certainty**



Allows **greater specialisation** of officials

Shortens response time



Improves the quality of the assistance delivered.



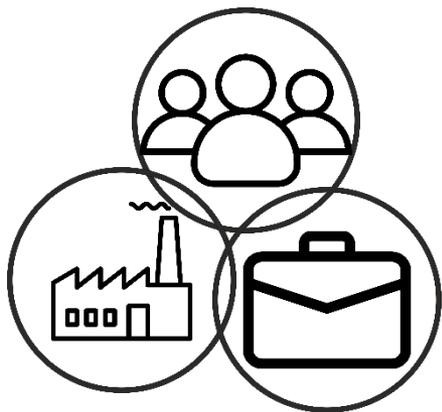


4. IDA users

4. IDA users

The IDA will offer its services to taxpayers

**individuals,
companies and tax
professionals**



Entrepreneurs (self-employed and SMEs) **starting up their activity**: they will be assisted in processing the registration of their activity and in preparing and presenting the first declarations, in line with the OECD's 'Right from the start' strategy

Taxpayers in modules: assistance in filing VAT and Personal Income Tax returns

Lessors of real estate (individuals and entities)



4. IDA users

Tax professionals and citizens, who need an **answer** in order to guarantee legal certainty

Recipients of a notification from the Spanish Tax Agency

Individuals who carry out common customs formalities and applicants for refunds of **agricultural and professional diesel**

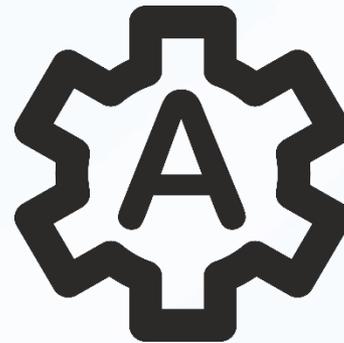
Taxpayers in general, **requesting tax information**



5. Which services will be provided?

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The IDA offers **global information and assistance**, from the resolution of general queries to information on specific taxpayer files, assistance in complying with tax obligations and the preparation and submission of returns



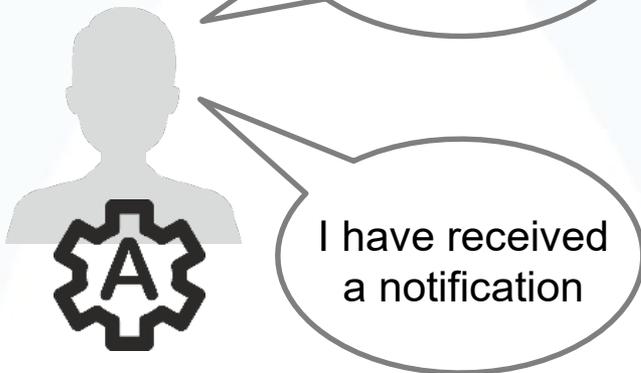
5. Which services will be provided?



The taxpayer needs **information**



The taxpayer needs assistance in **filing a return**



The taxpayer needs help to **comply with a tax procedure**

5. Which services will be provided?

Information



Taxpayers **need to know** how to tax a certain operation, what return to file and within what time frame...

They may also want to **check** how to register or cancel the registration for a particular economic activity, or might need clarification on a letter they have received from the tax office

Census (registration, modification or cancellation of all types of census obligations)

VAT

Notifications issued by the Spanish Tax Agency

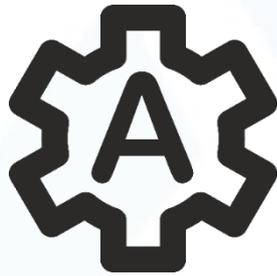
Written responses with **'Inform+'** software

Progressive extension to other services where online support tools may be implemented



5. Which services will be provided?

Assistance



The taxpayer **needs help** with a specific **procedure**

Prepare and submit a statement, answer a request, make allegations, submit documentation or agree to a proposal from the Tax Office

Census statements

VAT returns for **lessors and entrepreneurs** who start their activity (self-employed and SMEs)

Income tax and VAT returns for taxpayers in **modules**

Complementary and rectifying Resident Income Tax returns corresponding to previous years

Assistance to respond to **notifications** received from the Spanish Tax Agency

Submission and consultation of simplified **import** and return statements for **agricultural and professional diesel**



6. Access routes

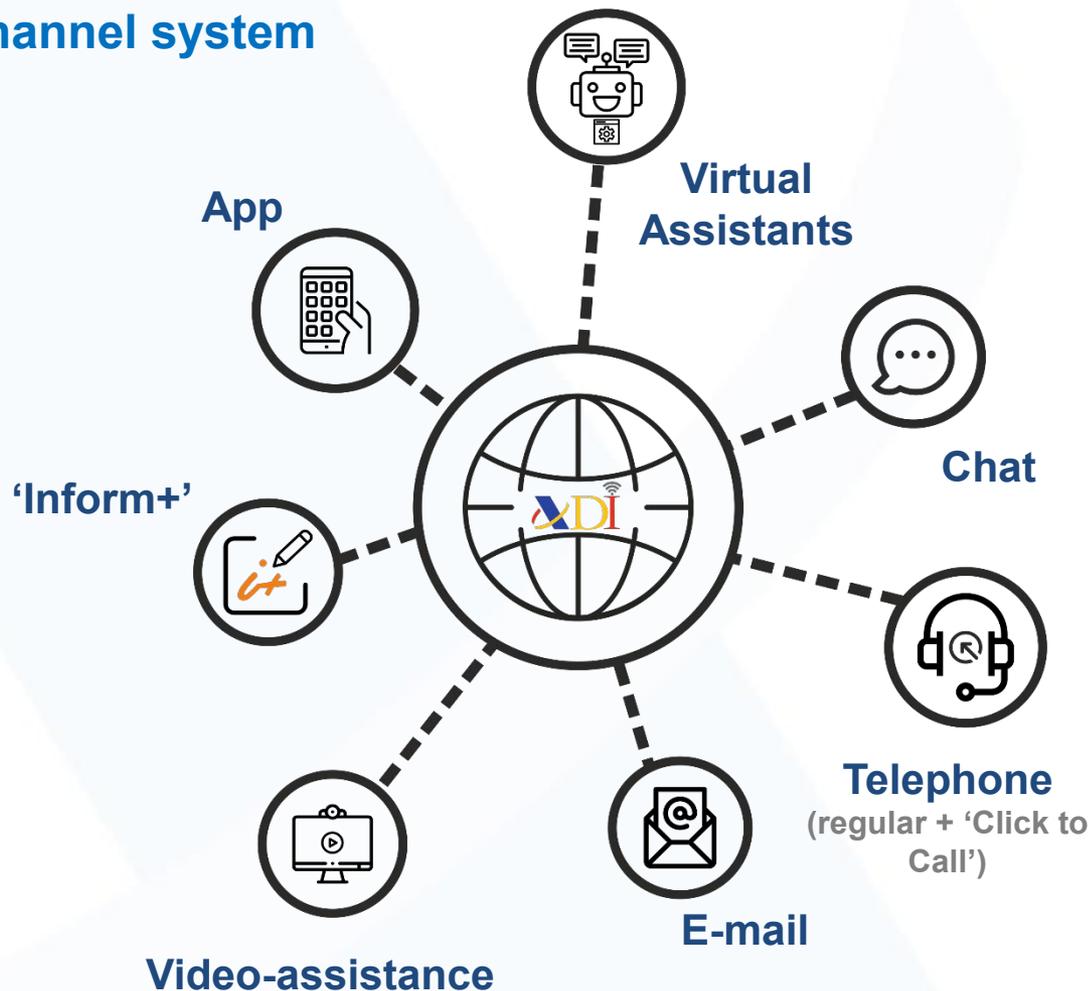
6. Access routes

An integrated multi-channel system

To **access** the **services**, a **multi-channel and integrated model** is implemented, surpassing the traditional concept of assistance through call centres

Multichannel, using different tools and utilities

Integrated, since access to IDA assistance is comprised in the other services and procedures carried out by the Spanish Tax Agency



6. Access routes

Tools and utilities



At any time, the taxpayer may request assistance through different routes, according to the service he needs to access and to the **identification** required

Virtual assistants

They are intuitive and interactive tools, that allow taxpayers to obtain information and carry out formalities and procedures, as well as connect with the IDA for additional assistance



Chat

It allows to pose questions in writing, to be answered in real time. It may be activated automatically or at the taxpayer's request, depending on each case.



Telephone (regular + Click to Call)

The taxpayer may call the Tax Office, or request to be called through regular phone or the web



6. Access routes

Tools and utilities



Video-assistance

Offered as an alternative in cases where the taxpayer does not have the necessary personal identification



'Inform+'

New software through which taxpayers with electronic identification may make queries and obtain written responses from the Spanish Tax Agency, when necessary to carry out a formality



App

The IT application for Mobiles and Tablets "*Agencia Tributaria*" will gradually provide access to some IDA utilities





7. IDA deployment Timeline

7. IDA deployment

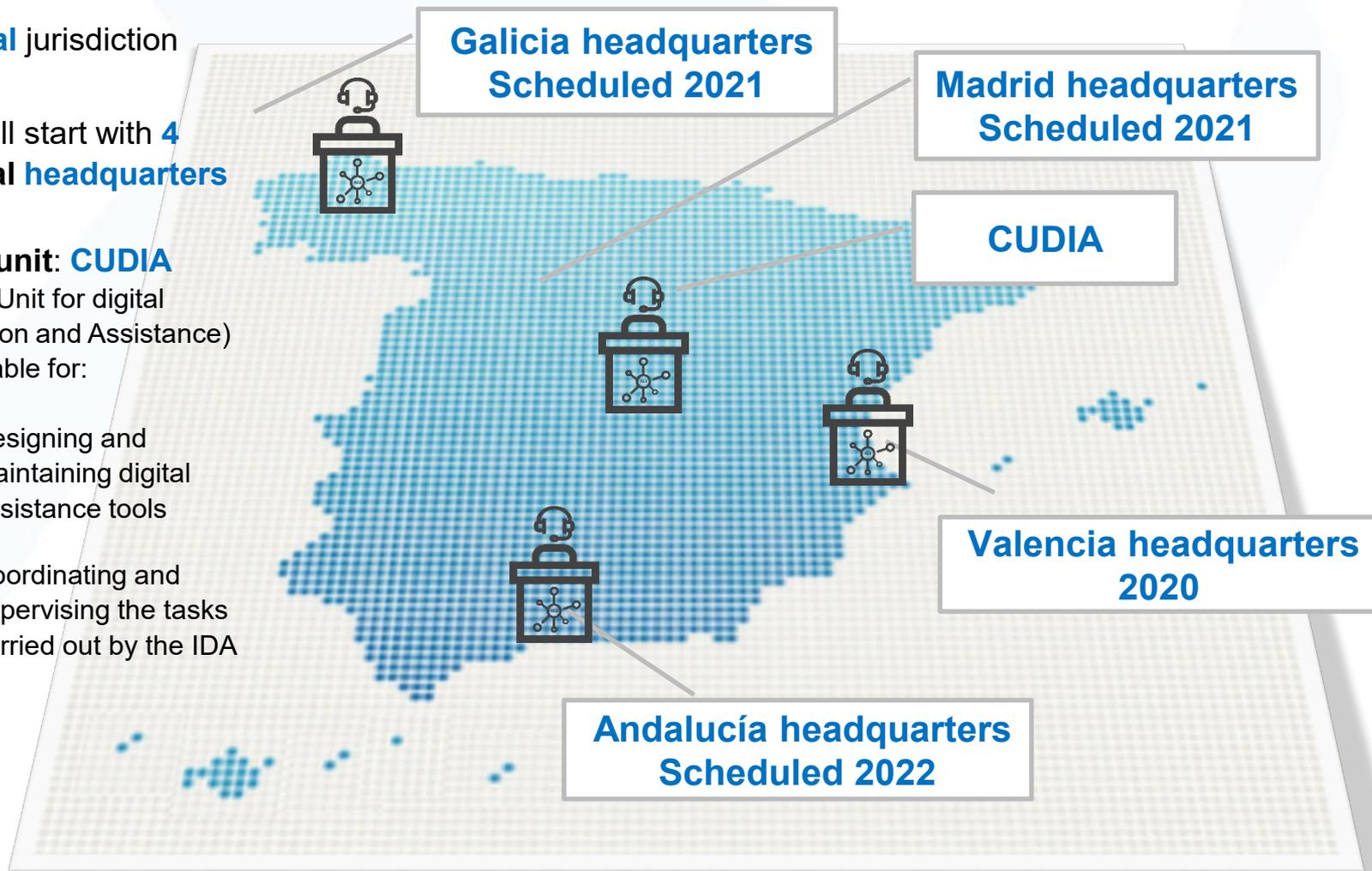
National jurisdiction

They will start with **4 regional headquarters**

1 core unit: **CUDIA**

(Central Unit for digital Information and Assistance)
responsible for:

- Designing and maintaining digital assistance tools
- Coordinating and supervising the tasks carried out by the IDA



7. Timeline

October 2020

-  VAT y Censuses
-  Filing VAT returns for entrepreneurs who are starting up their business, and for lessors
-  Filing Personal Income Tax (instalment payments) and VAT returns for taxpayers in modules

November 2020

-  New software '**Inform+**'
-  Filing census statements and certain non-recurring VAT returns
-  Assistance in responding to Spanish Tax Agency's notifications: non-reporters of personal income tax

December 2020

-  Immediate and written consultations: **online chat**
-  Assistance in responding to Spanish Tax Agency's notifications: other procedures
-  Procedures resulting from census controls

2021

-  Incoming phone calls
-  Extension of information content to other taxes
-  Assistance in responding to all kinds of Spanish Tax Agency's notifications



8. IDA in figures

8. IDA in figures

Potential beneficiaries

270
specialized **officials**

Information



More than **1 million** taxpayers with possible queries on VAT and census issues

Assistance



More than **400,000 entrepreneurs** for VAT returns and census obligations

More than **370,000 entrepreneurs** in modules for VAT returns and income tax instalments

More than **580,000 lessors** for VAT returns

More than **150,000 taxpayers** for **census management**

More than **200,000 taxpayers** on **Personal Income Tax control** procedures



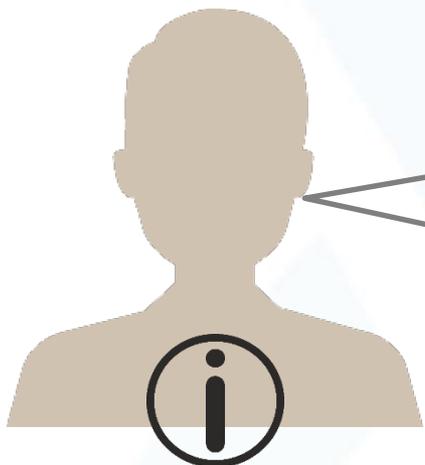


9. Operative example: assistance models



9.a. Censuses

Registration in an economic activity: information



I want to practice **law** and need information on how to **register**

Very easy with these tools:

- **Activity search engine**
- **Census informant**



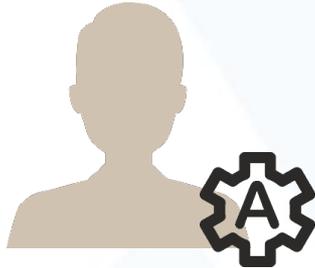
These tools determine the Tax on Economic Activities' section to be included in, and regular tax obligations (Income Tax, VAT, Withholding taxes...)



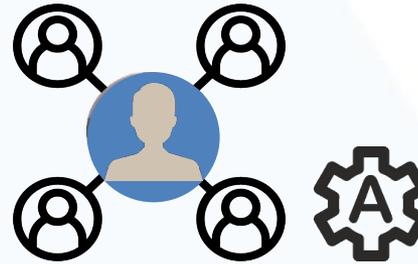
If the taxpayer has a query, he can ask the IDA through the virtual assistant's online- chat, and will be replied either immediately or by email



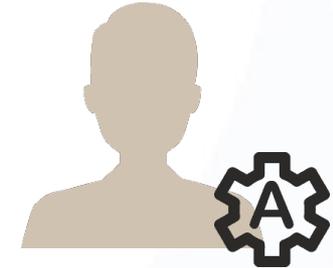
Registration, modification and cancellation: filing statements



A **census assistant** will process the **census registration** statement, with the information available in the Tax Agency's database, and with the different options the taxpayer selects

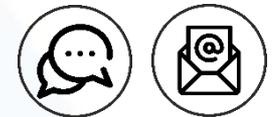


If you wish to hire staff, you must make a **census modification** statement, which may be processed with the census assistant



If you have been hired in an office and become an employee, you must make a **census cancellation** statement, which may be processed with the census assistant

If you have any question or concern when submitting your statement, you may ask the IDA for help, though the **online- chat**, and will be replied either immediately or by **email**



Additionally, if you need assistance in filling in and submitting the statement, the census assistant will offer to make **an appointment** for an IDA officer to phone you, in order to **fill in and submit the statement**



9.b. Information on VAT

ADI virtual assistants



When the taxpayer has any doubt and needs information, he can use the **VAT virtual assistant** and its **complementary tools**

VAT Virtual Assistant (VATVA)

Provides information on foreign trade, tax base amendment, deductions amendment, real estate operations, invoicing and registration, taxation and exemptions



Locator

Indicates where the delivery of a service or the supply of goods is located and taxed, who must declare the VAT or how it is declared when it is not taxed in the territory where Spanish taxation is applied, and whether or no VAT must be charged on the invoice



Property Grader

Indicates if sales and leases of real estate are taxed by VAT or PTT, who must pay the tax and whether the invoice carries VAT or not



Deadline calculator TBA

It indicates the deadline for issuing an amendment invoice or changing the input VAT, or mistakes when charging or deducting the tax. It also provides the year and term of 303 form where the adjustment can be made

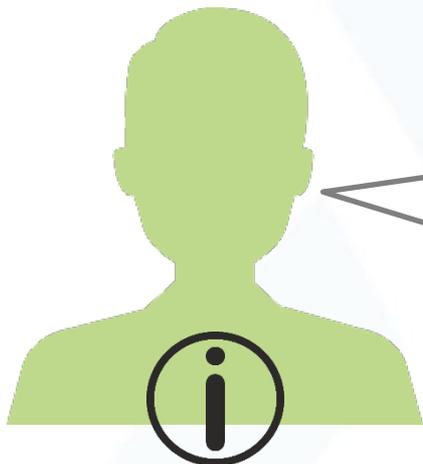


Pro-rata calculator

Makes calculations on the general and special pro rata, and allows to regulate the final annual pro rata percentage, investment goods at the end of the financial year and regulate by transfer of investment goods



Information on the taxation of the purchase of home property



I want to buy a new home and I don't know if it is subject to VAT or PTT

Very easy

You may solve your query directly through the **Property Grader** or by asking the Virtual Assistant and he will lead you to the Property Grader

By answering a short questionnaire offered by the **Property Grader**, it will indicate that **the operation is subject to VAT at the rate of 10%**



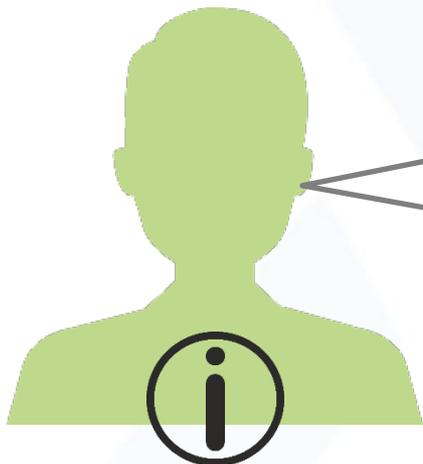
If you identify yourself, you may receive a **customized reply** by **email** with your name and surname



If you need further information, you may ask the IDA officers through **online chat**



Information on VAT recovery



My client will not pay an invoice. When can I claim back the VAT paid to the Tax Office?

You may solve your query by asking the **Virtual Assistant** who will display an overall response, and the **TBA Deadline Calculator**

Once the specific dates of the operation have been selected, the calculator provides the **exact deadline for issuing the corrective invoice** and the **box** in form 303 to make the adjustment



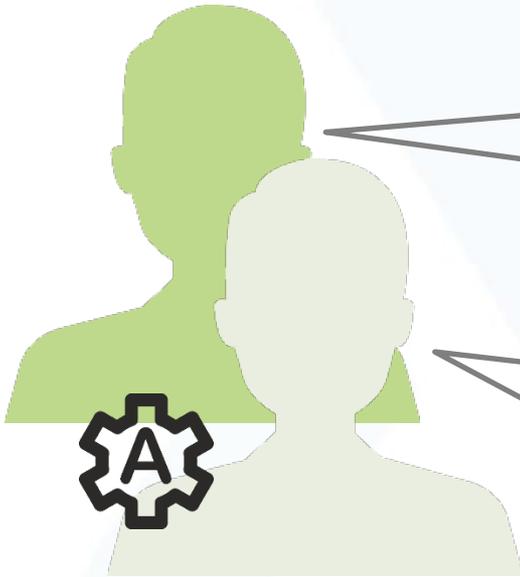
If you need further information, you may ask the ADI officers through **online chat**





9.c. Assistance in filing VAT returns and Modules

Filing and submitting VAT returns



I lease a business space, can you help me with VAT?

I am going to start an economic activity. Can you help me with VAT?

For taxpayers who are **lessors** or who are **starting their business**, we offer assistance software, and clarification on how to use the system to file form 303



The **assistance software to file VAT form 303** shows the pre-filled boxes with the figures, once the information on the issued and received invoices has been incorporated

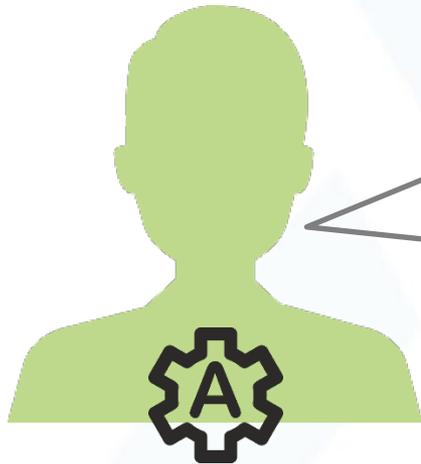
If you need further information, you may ask the ADI officers through **online chat**



Additionally, if you need assistance in filling in and submitting the form, the census assistant will offer to make an **appointment** for an IDA officer to phone you, in order to **fill in and submit the statement**



Filing and submitting VAT and modules returns



I am an **entrepreneur in modules** regime. How can I file my quarterly VAT returns and pay my rent in instalments?

Taxpayers in **modules** regime, after providing information of their activity on a **simple questionnaire**, may file their quarterly VAT return (form 303) and also their Personal Income Tax Return (form 131), with the help of the IDA



1

The taxpayer fills in and sends the questionnaire found on the website



2

The IDA prepares the returns (forms 303 and 131) and makes them available to the taxpayer



3

They are revised and **submitted** by the taxpayer

9.d. Assistance in responding notifications

Assistance in responding notifications



The Tax Agency sends a notification to the taxpayer who, compelled to present Income Tax return 2019, has not submitted it



The taxpayer may call the IDA to solve queries on the request

The IDA will provide information and, if necessary, help the taxpayer submit the return



The taxpayer receives a **request with the telephone number of the IDA**



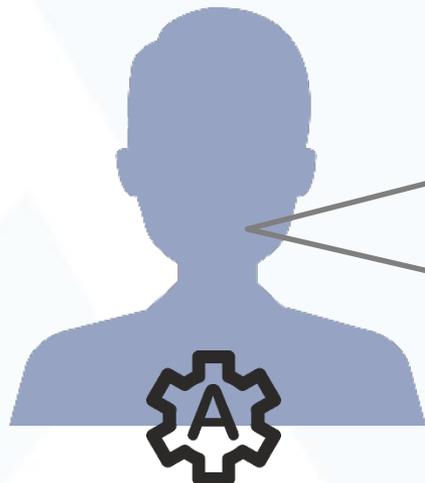
In the IDA, the taxpayer is **identified** with CI@ve PIN or reference number for **security purposes**





9.e. Customs and Special Taxation

Return of Professional Diesel. Registration of vehicles in the census



I am a **carrier** and I bought a truck. I want to register in the census to apply for a professional diesel refund. How can I solve my queries on the registration procedure?



1

The taxpayer begins the census registration process by filling the form at the Tax Agency's electronic tax office



2

If the taxpayer has any queries, he may be assisted by an IDA officer through online chat, immediate phone call or appointment



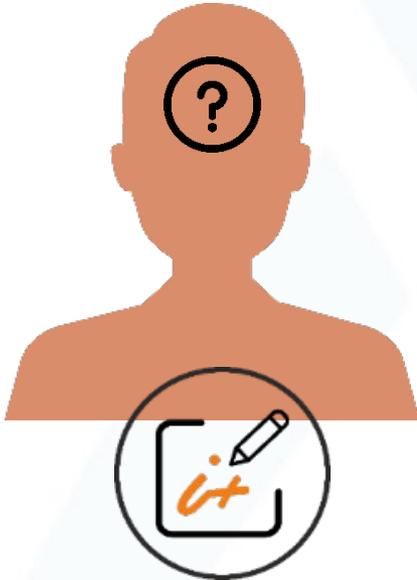
3

Once the queries have been solved, the taxpayer can **submit the application to register in the census**



9.f. 'Inform+'

'Inform+' software for written responses



In certain cases, the taxpayer, or a tax professional on his behalf, may need a written response from the Spanish Tax Agency in order to provide **legal certainty** on the taxation of a certain financial operation

The Spanish Tax Agency has developed '**Inform+**', a new IT software that allows taxpayers who are duly identified, with Cl@ve PIN system (non-advanced electronic signature), electronic certificate or power of attorney, to **issue written tax information requests to the Tax Agency**

Selección Pregunta Formular Consulta Resultados de la búsqueda

El asterisco * indica que es imprescindible completar este dato

* Seleccione tema
IMPUESTO VALOR AÑADIDO

* Seleccione subtema

/ LA OPERACIÓN LLEVA IVA? (SUJECCIÓN, EXENCIONES Y SUJETO PASIVO DE OPERACIONES INTERIORES)
CÁLCULO DEL IVA REPERCUTIDO (DEVENGO, BASE IMPONIBLE Y TIPOS)
DEDUCCIONES Y DEVOLUCIONES
MODIFICACIÓN DE LA BASE IMPONIBLE (DESCUENTOS, DEVOLUCIONES, ANULACIONES, IMPAGADOS) Y OTRAS RECTIFICACIONES
FACTURACIÓN, REGISTRO Y MODELOS
OPERACIONES INMOBILIARIAS
COMERCIO EXTERIOR

The taxpayer may access 'Inform+' from the Spanish Tax Agency's website, selects the topic and poses the question by entering a **mobile phone** number and/or **email**





Aplicación 'Informa+' por escrito

The IDA prepares the reply and notifies the taxpayer that it is available in **"My Files"** on the Tax Agency's website, and if required, it is sent to him through the **App** or by **email**  

JUSTIFICANTE DE PRESENTACION DE SU SOLICITUD DE INFORMACION TRIBUTARIA

Ejercicio: 2020
Presentación realizada el: 18-09-2020 a las 13:28:14
Procedimiento/Referencia: GZ44-2020CTE95710003P

DATOS DEL CONSULTANTE
En calidad de: Funcionario Público habilitado

DATOS DE LA SOLICITUD DE INFORMACIÓN TRIBUTARIA
Tema seleccionado: IMPUESTO VALOR AÑADIDO
Subtema seleccionado: MODIFICACIÓN DE LA BASE IMPONIBLE (DESCUENTOS, DEVOLUCIONES, ANULACIONES, IMPAGADOS) Y OTRAS RECTIFICACIONES
Solicitud de información realizada: Mi cliente no me ha pagado una factura

Su solicitud de información tributaria ha quedado registrada. Le enviaremos a la mayor brevedad posible un aviso por correo electrónico o a través de un SMS para que acceda a su contestación, desde la sede electrónica de la AEAT en el apartado "mis expedientes" así como, en el apartado "consulta" del procedimiento específico que utilizó para realizarla.

El acceso a la contestación solo podrá realizarlo el consultante interesado y debidamente identificado con Certificado o DNI electrónico o, Cl@ve PIN.

Puede comprobar la autenticidad de este documento, firmado electrónicamente (art. 20 RD 1671/2009 y Resoluciones de la Presidencia de la AEAT de 28-12-2009 y de 4-2-2011), en <https://www.agenciatributaria.gob.es/AEAT.sede/tramitacion/ZZ05.shtml> mediante el siguiente Código Seguro de Verificación(CSV): DMNWRTL8794GLVG

If there is no defined criterion, a reply will be given once the query has been forwarded to the Directorate General for Taxation, in the Ministry of Finance

