The Royal Decree 596/2016 of 2nd December introduces the new Suministro Inmediato de Información system (SII or Immediate Supply of Information), which will be enforced starting on 1st July 2017.

The Rules

The new tax requirements introduce the obligation to submit the invoice register details – not the actual invoice – according to government specifications, within 4 days from the time an invoice, whether issued or received, is posted in GL. Note that for the first semester the timeline will be extended to 8 days.

Sending this information to the Spanish Tax Agency will involve keeping VAT register books over their website, where information will be added to the books each time transaction details are sent.

Taxpayers may, at any time, go to the AEAT website to view and verify the details of transactions attributed to them, including the information sent by them or third parties.
The SII will be mandatory for all taxpayers who file monthly VAT Returns, including:

- Large entities with annual revenues equal to or greater than 6M €
- Entities belonging to a VAT group
- Taxpayers registered in the VAT Monthly Refund Special Regime (REDEME)

Remaining VAT taxpayers may voluntarily register for the regime. It is estimated that around 80% of Spain’s invoice volume will be affected.

### Configuration and Setup

#### Overview

The main consideration for Spain SII is that configuration is needed to ensure Concur is able to capture additional tax and vendor information required by the authorities.

The following data is required to be captured within Concur for posting into the accounting system:

- Merchant Tax Registration ID (NIF/CIF)
- Invoice Number/Series
- Type of Invoice
- Invoice Issue Date / Transaction Date
- Name of Vendor/Issuer
- Vendor Address
- Taxable Amount
- Tax/VAT Rate
- Deductible VAT Amount
- Description of Transaction

#### Forms & Fields

**Entry Forms & Fields**

The following entry fields are required to be configured in Concur and made available on all entry forms in the Spain Policy for expense types subject to VAT (exclusions here might be Personal Car Mileage and Travel Allowances).
<table>
<thead>
<tr>
<th>Information</th>
<th>Field (Source)</th>
<th>Required Configuration</th>
<th>Optional Configuration</th>
</tr>
</thead>
</table>
| Merchant Tax ID   | Entry Merchant Tax ID (User) | The core **Merchant Tax ID** entry field must be made available on all entry forms in the Spain Policy for expense types subject to VAT (exclusions here might be Personal Car Mileage and Travel Allowances). The suggestion is to make this field optional to the user. This is because the field will appear for all foreign transactions where the Merchant Tax ID may not be available. Audit rules can be used to force the user to enter a value (see optional configuration). The field must be manually checked/validated by an Expense Processor prior to final approval. | Audit rules can be used to control when the **Custom Invoice Number** field is required for entry by the user - for example, for Domestic transactions. Field Validation: There is a possibility of differences in the format of the NIF, therefore, it may not be possible to have a regular expression that covers all scenarios, however here are some examples: 
A-NNNNNNN-X = ^\[A-Z\]\{1\}\-[0-9]\{7\}-\[A-Z0-9\]\{1\}$
ANNNNNNN-X = ^\[A-Z\]\{1\}\-[0-9]\{7\}-\[A-Z0-9\]\{1\}$
ANNNNNNNX = ^\[A-Z\]\{1\}\-[0-9]\{7\}-\[A-Z0-9\]\{1\}$  
**IMPORTANT:** The system entry field **Merchant Tax ID** is only currently available in the latest version of the Standard Accounting Extract (version 3.03). Customers must, therefore, ensure that they are either on the latest version of the SAE or, as an alternative solution, use a custom entry field instead of the system field. |
<table>
<thead>
<tr>
<th>Information</th>
<th>Field (Source)</th>
<th>Required Configuration</th>
<th>Optional Configuration</th>
</tr>
</thead>
<tbody>
<tr>
<td>Invoice Number</td>
<td>Custom Entry Field (User)</td>
<td>A new custom entry field for Invoice Number must be made available on all entry forms in the Spain Policy for expense types subject to VAT (exclusions here might be Personal Car Mileage and Travel Allowances). The suggestion is to make this field optional to the user. This is because the field will appear for all foreign transactions where the Invoice Number may not be available. Audit rules can be used to force the user to enter a value (see optional configuration). The field must be manually checked/validated by an Expense Processor prior to final approval.</td>
<td>Audit rules can be used to control when the <strong>Custom Invoice Number</strong> field is required for entry by the user - for example, for Domestic transactions. Field Validation: There is no standard format so there is no possibility for using a regular expression to control input. All validations should be managed outside of Concur.</td>
</tr>
<tr>
<td>Type of Invoice</td>
<td>Receipt Status (User)</td>
<td><strong>Receipt Status</strong> must be a required field and made available on all entry forms in the Spain Policy for expense types subject to VAT (exclusions here might be Personal Car Mileage and Travel Allowances).</td>
<td>If a customer wishes to have their localization updated, this should be handled individually for each client on a case-by-case basis.</td>
</tr>
<tr>
<td>Invoice Issue Date</td>
<td>Transaction Date (User)</td>
<td>None - <strong>Transaction Date</strong> is a required field by default.</td>
<td>Re-labeling the <strong>Transaction Date</strong> field on the entry forms to <strong>Invoice Issue Date</strong>. <strong>NOTE:</strong> This would require a unique set of entry forms to be used for the Spanish Policy. Addition of a field tool-tip to assist the user.</td>
</tr>
<tr>
<td>Name of Vendor/Issuer</td>
<td>Vendor Name (User)</td>
<td><strong>Vendor Name</strong> and/or <strong>Vendor List</strong> fields must be a required field and made available on all entry forms in the Spain Policy for expense types subject to VAT (exclusions here might be Personal Car Mileage and Travel Allowances).</td>
<td>Alternative where there are shared entry forms to have an audit rule set up to require the vendor where the Employee Country = Spain and the transaction is Domestic (HOME).</td>
</tr>
<tr>
<td>Information</td>
<td>Field (Source)</td>
<td>Required Configuration</td>
<td>Optional Configuration</td>
</tr>
<tr>
<td>-----------------------------</td>
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<td>------------------------</td>
</tr>
<tr>
<td>Vendor Address</td>
<td>City of Purchase / Country (User)</td>
<td><strong>City of Purchase</strong> must be a required field and made available on all entry forms in the Spain Policy for expense types subject to VAT (exclusions here might be Personal Car Mileage).</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>NOTE:</strong> City and Country need to be gathered in different fields for SAP integration.</td>
<td></td>
</tr>
<tr>
<td>Taxable Amount</td>
<td>Tax Posted Amount (System)</td>
<td>None</td>
<td></td>
</tr>
<tr>
<td>Tax/VAT Rate</td>
<td>Tax Rate (System)</td>
<td>None</td>
<td></td>
</tr>
<tr>
<td>Deductible VAT Amount</td>
<td>Tax Reclaim Amount (System)</td>
<td>None</td>
<td></td>
</tr>
<tr>
<td>Description of Transaction</td>
<td>Business Purpose (User)</td>
<td><strong>Business Purpose</strong> must be a required field and made available on all entry forms in the Spain Policy for expense types subject to VAT (exclusions here might be Personal Car Mileage).</td>
<td></td>
</tr>
</tbody>
</table>

**Example Entry Form**

![Example Entry Form](image)
Custom Entry Tax Fields

Custom entry tax fields provide the ability to dynamically display fields to the user based on whether the expense is subject to VAT. For fields such as Merchant Tax ID and Invoice Number, the use of tax fields would appear to be a logical use case. **However there are some limitations** in the ability for Concur to provide the tax field data to an accounting system.

- **SAE**: For customers using the SAE, custom entry tax fields can already be included as part of the accounting extract by using the File Export Configuration tool. This does, however, require updating the customer's accounting extract.

- **SAP Integration**: For customers using SAP Integration, there is an outstanding request to have the custom entry tax fields added to the Concur API for the add-on. Currently, these fields are not available for posting via SAP Integration and, therefore, custom entry fields must be used together with a BAdI for the posting.

There are a number of reasons why **custom entry tax fields are not being considered** as part of the solution to support Spanish SII:

- Limitations in the availability of tax field data for posting via the SAE / SAP Integration

- Existing availability of the Merchant Tax ID as an Entry Field in the SAE

⚠ **IMPORTANT**: The system entry field Merchant Tax ID is only currently available in the latest version of the Standard Accounting Extract (version 3.03). Customers must, therefore, ensure that they are either on the latest version of the SAE or, as an alternative solution, use a custom entry field instead of the system field.

- The possible requirement from the Spanish Tax Authorities to also capture vendor and invoice information for overseas transactions - dynamic tax fields would not work in this scenario as they are based on the transaction being in Spain.

The ability in the future to use tax fields dynamically to capture tax-specific information and provide this to the accounting system is still a key requirement in many countries. This will give customers the additional choice as to whether they wish to use entry fields or custom entry tax fields for holding information like the Merchant Tax ID and Invoice Number.

- VAT Relocation*

**Considerations**

The following are a number of considerations that should be taken into account when reviewing an existing configuration:

- **Does the customer already have an existing group and expense policy dedicated for Spain?** If not this will need to be created.
- Does the customer use shared expense entry forms across multiple policies including Spain? Any “shared entry forms” will no longer apply to a Spanish Policy, as new entry forms must be created to include the fields to capture the required additional information just for Spain.

- Does the customer have sufficient available expense entry fields in their system? As a minimum, each customer will require a minimum of 1 free custom entry field to capture the Invoice Number (Merchant Tax ID is a core field).