Fube

GUIDE

How to generate the Modelo 349 for intra-community transactions in Fube



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> If you invoice a company in another European Union country or buy from a European supplier, sooner or later Modelo 349 comes up. It doesn't involve paying anything —the IVA on those transactions is already self-assessed in Modelo 303—, but it still has to be filed, and that means digging through your history to find which invoices crossed a border and which expenses came from abroad. This guide is for self-employed people and SMEs that trade with the EU and want to reach that filing with the list already put together and only need to review it. If you want a quick estimate before going into detail, try the Modelo 349 simulator.

It's worth clearing one thing up from the start: **Fube organises and exports your data, but it does not file the return with the AEAT on your behalf**. It gathers the transactions, groups them by operator and leaves the file ready; the official filing, with your certificate or Cl@ve, is done by you or your accountant. Nor does it replace a professional's judgement: if your situation has any particularities, check with your accountant.

Before you start: what you need to have up to date

Modelo 349 is built from what already lives in Fube, so the list will be accurate if that data is complete.

- **Your company must declare IVA.** If your tax profile is IGIC or IPSI only —the Canary Islands, Ceuta or Melilla—, Fube **won't let you generate Modelo 349** and will tell you why: for IVA purposes those territories are third territories, so your sales to the EU are **exports** and your purchases **imports**, not intra-Community transactions. There is no equivalent recapitulative return to file. If you also have IVA-liable activity from an establishment on the mainland, add the IVA tax profile to the company and Modelo 349 becomes available again.

- **You are registered in the ROI.** For your supplies to the EU to be exempt you need to be on the Register of Intra-Community Operators, normally via Modelo 036 or 037. This is what gives you a valid NIF-IVA.
- **The records of your EU customers and suppliers are complete.** Each customer record or supplier record must show their **European Union country** and their **NIF-IVA**. Without a NIF-IVA on the document, that transaction **is not included in the query**: it isn't a warning, it's an exclusion.
- **Your invoices for the period are issued** and your **expenses from EU suppliers are recorded and approved**. Draft invoices are left out. If you have any pending, issue them first or record the expenses.

Step 1 — Create the return and choose the tax year and period

In **Reports > Information returns > Modelo 349**, create a new return. Fube asks for two details: the **tax year** and the **period**, which can be a month or a quarter.

The filing frequency isn't up to you: it is **monthly** if your intra-Community supplies exceed **€50,000** in any month of the quarter, and **quarterly** otherwise. Quarterly returns are due on the 20th of April, July and October, and the fourth quarter **on 30 January**; monthly ones, before the 20th of the following month.

With those two parameters, Fube sets the date range and gathers the transactions. There is nothing to type in regarding amounts.

Step 2 — What makes a transaction intra-Community (and here's the catch)

This is the part that causes the most false alarms, because the short answer —'the customer's country'— is incomplete on the very point that decides everything.

A sale is included in Modelo 349 when all four conditions are met at once:

1. The invoice has the status **issued** (simplified invoices count too).
2. The customer's **billing country** is an EU Member State.
3. The customer has a **tax identifier** stated on the document.

4. **The line has the Exento rate.** This is the condition almost nobody takes into account.

The fourth point is what separates an intra-Community supply from an ordinary sale: an invoice to a European customer issued **with Spanish IVA** is a domestic B2C sale, not an intra-Community supply, and **is not declared in Modelo 349**. If you expected to see a customer and they don't appear, check the rate on their lines before anything else.

A purchase is included when the expense is **approved** and has the status **issued**, its supplier has an EU billing country and a tax identifier stated, and the expense **does not carry foreign VAT** (if the supplier charged you their own country's VAT, it is not an intra-Community acquisition under the reverse charge, which is why it is left out).

Fube **groups by operator**: it gathers all the transactions with the same customer or supplier —identified by their country and NIF-IVA— and shows the amount already totalled. The panel presents the list ready-made, not a blank sheet.

Step 3 — Review the keys, which come from the line type

Each Modelo 349 transaction carries a **key** stating what type it is, and Fube derives it from the **type of each line: goods or service**. Not from the operator's origin, which is what many people assume.

What you did	If the line is goods	If the line is a service
You sell to an EU customer	**E** — exempt supplies	**S** — supplies of services
You buy from an EU supplier	**A** — taxable acquisitions	**I** — acquisitions of services

And here is the costly mistake: hosting, an online advertising campaign or a subscription tool are **services**. If that line was marked as goods in the catalogue, the transaction is declared as an acquisition of goods with key A, and what needs correcting is **the product type**, not the key on the operator.

The other six keys describe transactions that Fube does not model, and **you enter them manually** when they apply to you:

Key	In Fube's selector	What operation it is
A	Subject acquisitions	Intra-Community acquisitions subject to tax.
C	Consignment substitutions	Substitutions of the recipient under consignment stock arrangements.

Key	In Fube's selector	What operation it is
D	Consignment returns	Returns from another Member State of goods sent on consignment.
E	Exempt supplies	Exempt intra-Community supplies.
H	Exempt import by representative	Supplies following an exempt import made by the tax representative.
I	Service acquisitions	Intra-Community acquisitions of services located in the territory where the tax applies.
M	Exempt import	Intra-Community supplies following an exempt import.
R	Consignment transfers	Transfers of goods under consignment stock arrangements.
S	Services provided	Intra-Community services provided by the declarant.
T	Triangular operations	Supplies in other Member States following exempt acquisitions in triangular operations.

The proposed key can be **changed manually** on the operator, and the list also lets you add or remove operators. But changing the key is the way out when the deduction gets it wrong, not the normal step: if you find yourself doing it often, what is wrong is the classification of your products.

Step 4 — Read the warnings the draft itself issues

The 349 **doesn't just list**: it checks the operators on its own and writes on the form whatever doesn't add up. They don't block anything or change the amounts; they are the review you would otherwise have to do by eye. They are:

- **The NIF-IVA doesn't have its country's format.** Each Member State has its own, and a NIF with an impossible format is a record the AEAT will reject.
- **The operator is not marked as intra-Community (ROI)** on its record.
- **Its NIF-IVA has never been validated in VIES**, or **it was not shown as valid** in the last check, or **the check is old**. Fube doesn't invent a 30- or 90-day expiry that the official service doesn't guarantee: it tells you the date of the stamp and you decide.

- **The operator is in a territory excluded from the scope of IVA.** There are areas within Member States that fall outside it — Livigno, Büsingen, Åland, Mount Athos, the French overseas departments — and their operations are exports or imports, not intra-Community ones. Fube **excludes them from the draft** and tells you so, naming the specific territory. If the operator has documents both inside and outside, it excludes nothing: it declares the total and asks you to check the addresses.
- **That operator's documents have no postcode**, so Fube hasn't been able to check whether it is in one of those territories. It declares them and asks you to check before filing.

Step 5 — Check the corrections block

A corrective invoice that corrects a period **already declared** is not netted against the current quarter: that would throw both periods out at once. It appears in a **separate corrections block**, with four pieces of data the AEAT needs to match it with the original return: the **year** and the **period** being corrected, the **corrected amount** and the **previously declared amount**.

Fube builds it automatically for both sales and purchase corrective invoices. What you need to do is check that the period each one points to is the right one.

Step 6 — Download the file and close it off

When the list adds up, Fube lets you download two files:

- **The TXT file** (*Download for filing (TXT)*): the one you upload to the AEAT's electronic office to pre-load the 349. There you review it and sign it with your digital certificate, Cl@ve or electronic DNI.
- **The PDF** (*Copy for your records (PDF)*): a copy of the form for you.

Filing is done at the Tax Agency's electronic office, not within Fube. Afterwards, go back to Fube, attach the receipt and use **Mark as filed**: from then on the form is marked and you — and your adviser or your team — can see where each period stands without asking. If you want to know the whole cycle, the Modelo 349 in Fube page explains it in detail.

From that moment on, the 349 **can no longer be modified**: its record remains available for reference, with no save button, because what Fube keeps must remain what you filed. You can, however, correct or complete the number, the date and the PDF later, in *Justify / Mark as filed*. If you marked it as filed **by mistake** and didn't attach the PDF, the **Cancel filing** button on its record returns it to 'Completed'. If it was actually filed and there was an error, it is corrected with the AEAT through a supplementary return, if only records were missing, or a substitute return, which replaces it entirely. On the filed form, its menu and its record offer **Create the supplementary return from the documents** and **Create the substitute return from the documents**: they open the creation screen with the period recalculated and the identification number of the previous return. The supplementary return contains **only** the records that weren't in it; if any already declared record comes out with a different amount, or no longer comes out, it warns you, because that isn't corrected with a supplementary return but through the Sede's service for consulting and modifying informative returns, or with a substitute return. The substitute return contains the whole set. Each period can have one of each, and Fube doesn't prepare the substitute return if there is already a supplementary one: it would remain live alongside it.

Edge cases and common errors

- **No operator appears, and you're sure you invoiced within the EU.** Suspect number one **isn't the country**: it's the rate on the lines. If the invoice went out with Spanish IVA instead of the `Exento` rate, for Fube it is a domestic sale. Then check that the customer has an EU country and NIF-IVA on their record, and that the invoices have been issued.
- **An intra-Community expense doesn't appear.** Check that it is **approved** and **issued**, and that it isn't marked as an expense with foreign IVA. A cancelled expense isn't included either.
- **A service appears declared as a supply of goods.** The key comes from the line's type. Correct the product in the catalogue and, if the 349 has already been saved, use **Recalculate from the documents**: you'll see the operator with the new key, unticked and paired with its old row, which no longer matches. Add one and remove the other. Changing the key manually hides the symptom but not the cause.

- **You have issued or corrected invoices after saving the 349.** Use **Recalculate from the documents**, in the form's menu or on its edit screen. It pairs each saved row with the draft's row by operator, country and key, and proposes its amount ticked. There are exceptions that appear unticked: that of an operator with territory warnings, and the new total of a correction, which you have to reconcile with what you filed. New operators are proposed for adding. Rows that no longer come from the documents are offered for removal, unticked. Those with keys the draft doesn't derive (C, D, H, M, R or T) are kept. A filed 349 or a supplementary return is not recalculated.
- **Operations with the United Kingdom.** Since Brexit it is a non-EU territory and is not declared in the

349. Northern Ireland keeps a special regime for goods: review it case by case with your adviser.

- **Your company is in the Canary Islands, Ceuta or Melilla.** You don't file the 349, and Fube won't let you generate it. Your operations with the EU are exports and imports.
- **You had no intra-Community operations in the period.** As a general rule you are not required to file it. Confirm this with your adviser based on your situation.

Frequently asked questions

How does Fube know which operations are intra-Community?

From two things at once, and the second is the deciding one: the customer's or supplier's **EU country**, and the **line having the Exento rate** on sales, or the expense carrying no foreign IVA on purchases. The country alone isn't enough.

Where does each operator's key come from?

From the **line's type**: goods or service. On sales, **E** for goods and **S** for services; on purchases, **A** for goods and **I** for services. The other six keys on the form describe operations that Fube doesn't model and are entered manually.

Does Fube file the Modelo 349 with the AEAT for me?

No. It gathers the transactions, groups them and generates the TXT and PDF files, but you or your adviser submit the return on the AEAT's online portal using your digital certificate, Cl@ve or electronic DNI.

Is the 349 the same as the modelo 347?

No. Both are informative returns, but the 347 covers transactions with third parties within Spain above an annual threshold, whereas the 349 focuses on intra-community transactions. They are separate returns and one does not replace the other.

Can I adjust the list that Fube gathers?

Yes. You review the suggested keys, change any that don't fit, and you can add or remove operators. The totals are recalculated with your adjustments before you export.

What happens if I don't file it on time?

The AEAT can impose penalties of between €300 and €20,000, depending on the seriousness and the amount of data omitted.

Let the 349 build itself from your own data

Once your invoices and expenses are already in Fube, the 349 comes straight from them: it is grouped by operator, the keys come from the type of each line, the draft warns you about anything that doesn't add up and you export the file for the AEAT. The only discipline it asks for is the usual one — the `Exento` type on the line and the NIF-IVA on the contact record — and with that, the process stops being a search. You can **start for free** and let the next period be built on your real transactions with the EU instead of a spreadsheet, or see the rest of the **tax returns and taxes Fube prepares**.

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