Fube

GUIDE

How to prepare and file the Modelo 303 IVA return in Fube



fube.es

Updated · 16 November 2026

How to prepare and file the Modelo 303 IVA return in Fube

> The IVA close is usually the awkward part of the quarter: adding up the IVA on every invoice by hand, subtracting the IVA on every expense and hoping nothing has been left out. This guide is for self-employed professionals and SMEs who want to reach that point with the calculation already done and only need to review it. You will see how Fube prepares the Modelo 303 from the invoices you have issued and the expenses you have recorded, how to go through it box by box and how to get the file you will take to the AEAT's online office.

One thing is worth making clear from the outset: **Fube organises and exports your data, but it does not file the return with the AEAT on your behalf**. It generates the file so you can preload the return on the electronic office and a PDF for your records; the official filing, with your digital certificate or Cl@ve, is done by you or your adviser. This is no substitute for professional judgement: if your situation has particular features (pro rata, cash accounting, several regimes), check with your adviser.

If you would like the background on the return before going into Fube — who has to file it, the deadlines and what each box contains — the article **Modelo 303: how to fill in the quarterly IVA return** explains it in detail.

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

The 303 is built from what is already in Fube, so the calculation will be accurate if that data is complete. Before generating it, check that:

- **Your invoices for the quarter have been issued.** Only invoices with the *issued* status are included in the calculation; those still in draft are left out. If you have any pending, **issue them first**.

- **The quarter's expenses are recorded** with their tax base and input IVA. You can record them manually or digitise them so you don't leave any deductible IVA uncounted.
- **Your company declares IVA.** The 303 is the **IVA** self-assessment, so if your tax profile is IGIC or IPSI only — the Canary Islands, Ceuta or Melilla — Fube **will not let you prepare the draft** and will tell you why: what applies to you is the 420 and the 425 with the Canary Islands Tax Agency, or the local IPSI self-assessment. It isn't a whim: the 303 would come out entirely at zero, because IGIC and IPSI transactions don't count towards any of its boxes, and filing a zero 303 can trigger a request from the tax authorities. If you have mixed activity — also subject to IVA from an establishment on the mainland — the draft is generated: the block only kicks in when it definitely applies.
- **The taxes on each document are correct.** A point that is easy to overlook: the **5% IVA** rate is in the selector so that you can correct invoices from 2023 and 2024, but it **has no box in the 303**. A new line at 5% drops out of the return without the total changing. If you have questions about how rates are applied, go over the taxes on your invoices.

Step 1: Create the Modelo 303 for the quarter

In the side menu, go to **Reports** → **IVA** → **Modelo 303** and click **New Modelo 303**. A panel opens asking for two details:

- The **tax year** (you choose the year from a drop-down).
- The **return period**: the quarter you are going to close (Q1, Q2, Q3 or Q4) — the drop-down also allows monthly periods.

With these two parameters, Fube sets the date range for the quarter and prepares the corresponding settlement. There are no amounts to type in: you just choose which quarter you want to close.

Step 2: Fube calculates the boxes from your documents

Once the tax year and period have been chosen, Fube goes through the quarter's actual documents and allocates each amount to its box:

- **Accrued (output) IVA**: from invoices and simplified invoices with the *issued* status, grouped by tax rate and by type of transaction (general regime, equivalence surcharge, reverse charge).
- **Deductible (input) IVA**: from recorded expenses, including the **depreciation** of capital assets and **reverse charge** transactions, apportioning the part that corresponds to the quarter where applicable.
- **Result**: with all of the above, Fube calculates the accrued tax, the total deductible and the result payable or to be carried forward.

The panel shows the return already filled in, not a blank sheet. From here on, your job is to review, not to calculate.

Step 3: Review the result box by box

Before accepting anything, go through the return:

1. Check that the **accrued IVA** matches the quarter's invoicing.
2. Check that the **deductible IVA** includes the expenses you expected, including depreciation and imports if you have any.
3. Look at the **final result**: payable, to be carried forward or to be refunded.

If something doesn't add up, the most common reason is an invoice still to be issued or an expense still to be recorded. Correct the source document and, if the 303 had already been saved, use **Recalculate from documents** (in the return's menu or on its edit screen). Before changing anything, it shows you which boxes change, with the saved value and the new one. Anything you entered by hand is kept, and you can untick any box you had corrected on purpose. A 303 that has already been filed cannot be recalculated: that is what the corrective self-assessment is for. The return stops being a calculation and becomes a review.

Read the draft's warnings: that is the real review

The 303 doesn't just fill in boxes: **it writes into the draft itself what it has had to decide on its own**, and that is where you will find what a quick look would miss. The warnings don't block anything or change any amount; they tell you which lines have dropped out of the body of the return and why. There are eight types:

Warning	What it's telling you
Reverse charge	A purchase that has been treated under the reverse charge, so you can confirm it's correct.
Non-taxable foreign purchase	An expense from abroad that is not subject to IVA and therefore isn't added.
Exempt sale without reason	A sale marked as exempt without stating why. The reason is what decides which box it goes in.
Non-taxable sale	A non-taxable sale that the return can't declare in full. If it's N1 (articles 7 and 14), its base doesn't reach any box. If it's N2 and carries output IVA, the base goes to box [120], but that tax amount has nowhere to go and the invoice must be corrected. An N2 without IVA doesn't trigger a warning: it goes to box [120], which is its box.
Non-declarable surcharge	A line with the 0.62% surcharge, the only one the form can't declare. Don't remove the surcharge from the document to make it add up: it was genuinely charged.
Undeclared third territory	Your company's address is in the Canary Islands, Ceuta or Melilla and there is no tax profile confirming it.
Limited exemption	Your activity is exempt under art. 20 (healthcare, education, insurance, residential rentals), and that exemption **does not give the right to deduct** input IVA.
Import without DUA	An import with no customs document to back it up.

Read them before exporting: each one points to money that is in your documents and not in the return, or the other way round.

Step 4: Download the file for the AEAT

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

- **The TXT file** (the *Download for filing (TXT)* button): this is the one you upload to the AEAT's online portal so that the Modelo 303 is pre-filled automatically. There you review it and sign it with your digital certificate, Cl@ve PIN or electronic ID card.
- **The PDF** (the *Copy for your records (PDF)* button): a copy of the return for your own records.

Filing is done on the **Tax Agency's online portal**, not within Fube. This is the step that closes the loop: Fube prepares, you (or your adviser) file.

Step 5: Attach the receipt and mark it as filed

Once it has been filed with the AEAT, go back to Fube to record it. On the return's *Add proof / Mark as filed* screen:

1. Enter the **return number** the AEAT has given you.
2. **Attach the receipt** (the PDF of the filing).
3. Click **Mark as filed**.

From then on the return shows its updated status, so you (and your adviser or your team, if several of you work on it) can always see where each quarter stands without having to ask. If you'd like to know the return's full life cycle, the **Modelo 303 in Fube** page covers it in detail.

The six statuses a return goes through

The status is what you see at a glance in the list, and you can also change it manually from the return's form as long as it hasn't been filed. There are six:

Status	What it means
Pending	It is waiting to be prepared: you know it's due, but you haven't put it together yet
Draft	It can be edited, and it's the status every return created by Fube starts with
Completed	You've finished and reviewed it, but you haven't filed it yet
Filed	The status set by **Mark as filed**, with its receipt and its number
Filed on another platform	You filed it outside Fube and you record it here so the history is complete
Skipped	It isn't going to be filed. It lets you record why a period is missing, rather than leaving a gap

'Filed' isn't just a label. A filed 303 **can no longer be modified**: its record remains available to view, with no save button, because what Fube keeps must still be what you filed. You can still correct or complete the number, the date and the PDF later, in *Add proof / 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 really was filed and there was an error, it is corrected with the AEAT through a **corrective self-assessment return** (covered further down).

Nor can you delete a return with proof of filing (the receipt, the number returned by the AEAT or the date). If you marked it by mistake and it never had any of the three, you can delete it.

Four things in the form that appear when needed

Fube's 303 has four sections you won't see in an ordinary quarter and that are worth knowing about before you need them.

Corrective self-assessment return

Since 2024, the way to correct a 303 that has already been filed **is the corrective return**, which replaces the old 'supplementary return + request for rectification' pair: it corrects, completes or amends the previous one regardless of whether the result is positive or negative, and without waiting for any administrative decision.

In the form it has its own section, with the **Corrective self-assessment return** switch, the **receipt number** of the one you're correcting, the **reason** (a discrepancy in administrative interpretation, or other), the **Other adjustments** box for the amount that doesn't fit anywhere else in the return, and the option to **request cancellation of the direct debit** for the previous return.

You don't need to put it together manually. On a filed 303, the return's menu and its record offer **Create the corrective return from documents**: it opens the new return form with the draft for the same period recalculated from your invoices and expenses, already marked as corrective, with the previous return's **receipt number** and **box 70** filled in with the amount payable in it (its box 69 minus box 112). If the previous one resulted in an amount to offset or a refund, box 70 is left empty, as the AEAT requires. You review the warnings, choose the reason and create it. Nothing is saved until you click **Create draft**.

A corrective return **coexists** with the original for the same period: it doesn't delete or replace it in Fube. In the annual summary, the corrective return is the one that counts. Each period can have **only one**: if you already have it, even if it's archived, Fube tells you and takes you to it instead of creating another.

Volume of transactions (only in the last period, and only if you're exempt from the 390)

If you're **exempt from filing the Modelo 390**, the 303 for the last period of the year has an extra section with the annual breakdown of your activity. Fube calculates **13 of its 18 boxes** from your invoices and expenses for the financial year; the other **5 you enter yourself**, because they depend on data Fube doesn't have.

The section **only appears if it applies to you**. If you file the 390, those boxes go there and not here, and you won't see it.

Alongside it, two others appear that only concern those **under the pro rata rule**: the **pro rata percentages**, up to five activities with their CNAE-2025 code, the total amount of their transactions, the amount of those giving the right to deduct, and the type (general or special), and the **sectors with differentiated deduction** (art. 101 of the IVA Act), two sections with the deductible IVA for each sector. You enter the amounts yourself: Fube doesn't split your transactions or your input IVA across activities. The percentage for each pro rata and the total for each sector are calculated automatically, and the percentage is rounded up to the next whole number, as the AEAT does. If you leave them empty, the file doesn't include that page. To declare them, box 65 must be at 100%, and the pro rata percentages require the volume of transactions from the section above. If anything is missing, the download tells you what.

The pro rata rule

If you carry out both transactions that give the right to deduct and exempt ones that don't (a healthcare or education activity under art. 20 alongside another taxable one, for example), you can only deduct a percentage of your input IVA: this is the **pro rata rule** (arts. 102 to 106 of the IVA Act).

During the year a **provisional** percentage is applied, which is the final percentage from the previous year. It is in the deductible IVA section, under **Provisional pro rata percentage**. The draft suggests it if it finds it in Fube: the one from the previous 303 of the same year, the pro rata from the previous year's 390 or the final one from its 303 for the last period. If not, you type it in yourself. With it, only that percentage of the amounts in boxes 29 to 39 is deducted; the bases do not change. If you change it, save and use **Recalculate from documents**.

In the 303 for the last period, the **Final pro rata percentage** also appears. Fube does not calculate it from the invoices: you type it in yourself, or the one from your single general pro rata in the pro rata section is used. When recalculating, **box 44** adjusts the year: the input IVA for the year multiplied by the final percentage, minus what you deducted in its 303s. For this, all the 303s for the whole year must be in Fube; if any is missing, box 44 stays as it is and the draft tells you so. With the special pro rata, which deducts by direct allocation, Fube does not calculate box 44 either.

Archive instead of delete

A return that has **already been filed cannot be deleted**, and this is intentional: it is the proof of what you declared to the Tax Agency. To stop it getting in the way in the list, **archive it**.

- **Archive** removes it from the default view; the list has a filter to show them again.
- **Restore** brings it back exactly as it was.
- Nothing is deleted: not the attached receipt, not the data, not the history.

Returns that you **have not yet filed** can be deleted, and the confirmation message tells you which one you are about to delete (form, tax year and period) before doing so.

Edge cases and common errors

- **The calculation does not match what you expected.** This is almost always due to draft invoices that have not been issued: these are not included in the 303. Issue them and recalculate the return from the documents. Also check that the quarter's expenses are recorded with their deductible IVA.
- **Quarter with a negative result.** A result to be offset can be carried forward to the following quarters of the same year, or a refund can be requested in Q4. Check with your adviser which option suits you.
- **You combine activities with and without the right to deduct.** This is the pro rata, explained above in 'Pro rata': the draft deducts the provisional percentage and, in the last period, adjusts with the final one in box 44. Without a percentage in Fube, it deducts 100% and tells you where to type it in. The election for the special pro rata and its revocation are ticked in the 303 for the last period, never both at once. If you are exempt from the 390, your pro rata percentages also go in the pro rata section of that same 303. Consult your adviser before applying it.

- **Exempt transactions, exports or intra-community supplies.** These carry no output IVA and Fube treats them according to their transaction type; check that each document has the correct transaction ticked. If the draft warns you of an 'exempt sale without a reason', this is exactly it: the reason for the exemption is missing.
- **Invoices in the Canary Islands, Ceuta or Melilla.** If your company only declares IGIC or IPSI, the 303 is not prepared and Fube tells you so. Your invoice and your books are correct; the self-assessment for your indirect tax goes through a different channel, with the Canary Islands Tax Agency or your Autonomous City.
- **A line at 5% IVA that does not appear in any box.** This is not a calculation error: the form has no box for that rate, which was the temporary reduction of 2023-2024. For current transactions use 4%; 5% is only for correcting invoices from those tax years.

Frequently asked questions

Does Fube file Modelo 303 with the AEAT for me?

No. Fube prepares the data and generates the files (TXT and PDF), but the official filing is done by you or your adviser on the AEAT e-office with your digital certificate, Cl@ve PIN or electronic ID card. Afterwards, you go back to Fube, attach the receipt and mark it as filed.

When is each quarter filed?

The AEAT's general deadlines for the quarterly self-assessment are: Q1 from 1 to 20 April, Q2 from 1 to 20 July, Q3 from 1 to 20 October and Q4 from 1 to 30 January of the following year. If the last day falls on a Saturday, Sunday or public holiday, it moves to the next working day. Always check the current calendar on the AEAT e-office.

Which file do I download to file?

The TXT file, using the *Download to file (TXT)* button: you upload it on the AEAT e-office to pre-fill the 303, review it and sign it with your certificate. The PDF (*Copy for your records (PDF)*) is only for your own records.

Do I also have to file Modelo 390?

Yes, unless you are in the **SII**. Modelo 390 is the annual IVA summary, and the only thing that exempts you from filing it is keeping the IVA record books through **Immediate Supply of Information** on the AEAT e-office, because that information has already been provided.

Using Verifactu does not exempt you from the 390. This is the most widespread confusion and it is worth clearing up: they are two different systems. Verifactu records each invoice with a chained hash and sends it to the AEAT at the moment it is issued; the SII is the keeping of the record books. If you are not in the SII, you are still required to file the 390. You have the step-by-step instructions in the guide on **how to prepare Modelo 390**, and if in doubt about your case, check with your adviser.

How do I correct a 303 I have already filed?

With a **corrective self-assessment**, which since 2024 replaces both the supplementary return and the request for rectification: it works for errors in either direction. The 303 form includes its own section, and the corrective return sits alongside the original in Fube instead of replacing it.

Close your IVA without reconciling spreadsheets

When your invoices and expenses already live in Fube, the 303 comes straight from there: you review it, understand it box by box and export the file for the AEAT. If you do not use it yet, you can **start for free** and let next quarter's return come from your real documents instead of a spreadsheet.

Fube

START TODAY

Put this into practice with Fube

Create your free account and issue your first Verifactu-compliant invoice in minutes. No card, nothing to install.

fube.es

Invoicing and business management for freelancers and SMEs in Spain