Fube

GUIDE

How to record depreciation and generate the depreciation schedule in Fube



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When you buy something long-lasting (a laptop, a vehicle, furniture or a long-term software licence), you can't deduct its entire cost in the quarter you buy it: the rules require you to spread it over its useful life. That is depreciation, and the year-by-year breakdown is called the depreciation schedule. This guide is for self-employed workers and SMEs who have made an investment and want to record it correctly without rebuilding a spreadsheet at every year-end close. You'll see how to mark an expense as depreciable, how Fube chooses the category and the number of years, how it calculates the annual charge and how to view and export the schedule.



Watch this guide's video · fube.es/en/guides/record-depreciation-schedule

It's worth clarifying something from the outset: **Fube organises your data and calculates the schedule, but it doesn't file anything with the AEAT on your behalf**. You choose the category and the years of useful life according to the depreciation table that applies to you (there are two, and further down you'll see which one is yours); Fube comes with the categories preloaded with their limits and does the calculation, but it isn't tax advice. If your situation has particular features (accelerated depreciation, leasing, mixed-use assets), check them with your tax adviser before applying them.

Before you start: what you need to be clear about

The schedule is generated from the purchase expense itself, so you first need to have that expense recorded. Before depreciating, bear in mind:

- **The asset must be a fixed asset.** Something you use on a lasting basis in your business, with a useful life of more than one year. Low-value assets can be deducted as an ordinary expense without opening a schedule; check with your tax adviser if you're unsure where your purchase fits.
- **What is spread over the years is the base amount, excluding IVA.** The IVA on the capital asset is deducted separately, in the **modelo 303 IVA return**; depreciation only spreads the acquisition value excluding IVA.
- **You need the expense to be recorded.** If you don't have it yet, first **record and digitise the expense** for the purchase with its date and base amount. Depreciation is set up on that expense, not on a separate screen.

Which table applies to you: standard or simplified direct assessment

The Spanish tax authority (Hacienda) has **two depreciation tables**, and which one you use depends on how you are taxed:

- If you're a **company**, or a self-employed worker under **standard direct assessment** (estimación directa normal), you depreciate using the Corporate Income Tax table (article 12.1.a of Law 27/2014). This is the one with the 33 categories included in Fube's selector.

- If you're a self-employed worker under **simplified direct assessment** (estimación directa simplificada), tangible assets (premises, installations, furniture, machinery, vehicles, computers, tools) are depreciated using the **simplified table**, which was approved by the Order of 27 March 1998 and has ten groups with different rates. Software and other intangible assets still follow the Corporate Income Tax table under simplified assessment as well.

The simplified method is the one most self-employed people under direct assessment use: it applies to you if your turnover for the previous year did not exceed €600,000 and you did not opt out of it in your census registration (modelo 036 or 037). If you don't know which one applies to you, ask your accountant before choosing.

Tell Fube your method

In **Settings › General**, under **Tax profiles**, choose the **Direct assessment method**: standard or simplified. The field appears if your taxpayer type is self-employed under direct assessment, or as long as you haven't chosen one. **If you don't choose one, Fube depreciates using the Corporate Income Tax table**, as it has done until now.

With the simplified method selected, four things change:

- **The maximum number of years** for each line is the maximum period for its group. A computer goes up to 10 years instead of 8.
- **The help line** below the asset tells you which table and group it depreciates under, with its maximum rate and maximum period.
- **The short useful life warning** uses the group's rate: furniture, at 10%, triggers a warning below 10 years.
- **The modelo 130 and the income tax return summary** also deduct the provision for hard-to-justify expenses: 5% of net income, up to a maximum of €2,000 a year, which only exists under the simplified method.

What you already had saved is not recalculated: a line keeps its years as long as you don't change its category or its period. If the new table allows you fewer years and you want to adjust it, edit it.

The simplified table

Group	Assets	Maximum rate	Maximum period
1	Buildings and other constructions	3%	68 years

Group	Assets	Maximum rate	Maximum period
2	Installations, furniture, fixtures and other property, plant and equipment	10%	20 years
3	Machinery	12%	18 years
4	Transport equipment	16%	14 years
5	Data processing equipment and computer systems and software	26%	10 years
6	Implements and tools	30%	8 years
7	Cattle, pigs, sheep and goats	16%	14 years
8	Horses and non-citrus fruit trees	8%	25 years
9	Citrus fruit trees and vineyards	4%	50 years
10	Olive groves	2%	100 years

The categories in the selector fall into these groups as follows:

- **Group 1**: civil works, paving, infrastructure and all buildings, including warehouses and storage tanks.
- **Group 2**: installations, substations and cables, power plants (in practice, solar panels), medical equipment, furniture, linen, glassware, other fixtures and ‘Other items’.
- **Group 3**: machinery.
- **Group 4**: all transport equipment.
- **Group 5**: data processing equipment and electronic equipment.
- **Group 6**: implements and tools, and moulds, dies and patterns.
- **With the Corporate Income Tax table under the simplified method too**: computer systems and software, and film, sound recording and audiovisual productions, because they are intangible assets. The 1998 table lists software in its group 5; Fube treats it as intangible, just as in the income tax return summary. If your accountant handles it differently, discuss it with them.

Groups 7 to 10, covering livestock and crops, have no category in Fube.

Step 1: Record the purchase expense

Depreciation is set up within the expense, not as a separate procedure. So the first thing is to have the purchase expense recorded, with its **transaction date** (the date the asset was acquired) and its **acquisition value** (the line's base amount, excluding deductible IVA). From there Fube takes the two pieces of information it needs to calculate: when the asset starts depreciating — it starts on the expense's transaction date, unless you specify a different date it was put into service, as you'll see in step 2 — and on what amount.

If you record the expense by scanning the supplier's invoice, check that the base amount and the date are correct before continuing, because the schedule is built on those values.

Step 2: Mark the expense as depreciable

In the expense form, click **Manage fixed asset depreciation**. The **Depreciation schedule** panel opens, where each line (product) of the expense can be marked as a fixed asset separately. For the line you want to depreciate, you specify two things, and a third if needed:

- **The depreciable category**. Fube comes with the categories preloaded (civil works, installations, machinery, transport equipment, furniture and fixtures, electronic and computer equipment, among others), each with the limits of the table that applies to you. For example, a computer fits under data processing equipment and a perpetual software licence under computer systems and software.
- **The useful life (years).** When you choose a category, Fube fills in that category's maximum period in your table and you can reduce it; below it, a line reminds you of the table, the maximum rate and the maximum period. If you go below the years allowed by the maximum rate — a computer over two years, when 26% requires four — Fube warns you that anything above the rate is not a deductible expense, but lets you save it: there are legal cases where this is allowed, such as small businesses, which depreciate at double the rate, or a low-value asset.

- **The date put into service (optional).** An asset depreciates from when it is in working order, not from when the invoice arrives. If you bought a machine in December and it didn't start working until March, enter that March date: the period starts that day, the months it was idle don't depreciate, and it is the date the register records in its ‘Date in working order’ column. If you leave it blank, Fube uses the expense's transaction date, which is usual when the asset is used from day one.

You decide the category and the period within what the regulations allow; that is your tax judgement, not something Fube chooses for you.

Step 3: Fube calculates the charge using the straight-line method

With the category, the years and the acquisition value, Fube calculates the charge using the **straight-line method**: it spreads the acquisition value evenly over the period, in proportion to the days in each financial year. The idea is simple:

- The full annual charge is the acquisition value divided by the years of useful life.
- If you bought mid-year, the first financial year is proportional to the days of use in that year, and the last financial year takes the remainder to complete the period.

From there, Fube generates the asset's depreciation schedule: for each year it shows the depreciation for that financial year, the accumulated amount and the outstanding amount, with their start and end dates. The multi-year allocation is done for you, without having to balance anything by hand.

Step 4: View the schedule in Reports

To see everything together, go to **Reports > Depreciation**. The panel brings together your depreciable assets and shows:

- A **trend chart** of the depreciated base, which you can group by day, month, quarter or year.
- The **total depreciated (base)** for the selected period.
- A **breakdown by asset**: when you expand each row you see its year-by-year schedule, with the depreciation for the financial year, the accumulated amount and the outstanding amount.

You can narrow down the period with the date picker to see, for example, only what relates to the current financial year. If nothing appears yet, there are no expenses marked as depreciable in that range: go back to the expense and check that it has a category and years of useful life.

Step 5: Export the schedule for your IRPF or Corporation Tax

From the same report, the **Export schedule** button downloads the depreciation details for the period. You can choose the format:

- **XLSX**, to open it in a spreadsheet or send it to your accountant.
- **CSV**, to bring it into another tool.
- **JSON**, for more technical use.

For each asset, the file includes the description, the category, the start and end dates of the depreciation, the years, the acquisition value and the base depreciated in the period. If the asset has impairments recorded, it also has two columns with their total and with the date and amount of each one; these are for information only and do not change any of the depreciation figures (the section on impairment below explains why). That is the information you need to carry the depreciation over to your tax return: the charge for the year goes in as a deductible expense in the **IRPF instalment payment (Modelo 130)** and in the annual income tax return, or in Corporation Tax if you are taxed as a company. Filing, once again, is done by you or your accountant.

Step 6: Download the capital assets register

The schedule you have just exported **is not the official register**, and they are two different things that you should not confuse:

- The **depreciation schedule** is for reference. It shows you what has been depreciated in the range you choose on screen, with its chart and its breakdown by asset, and it is useful for checking and for sending to whoever keeps your books.

- The **capital assets register** is the document the regulations require if you use direct assessment. It covers a **full financial year**, not a custom range, and it has the columns set out in Orden HAC/773/2019: invoice number, date on which the asset was brought into working order, description, category, supplier with their NIF, acquisition value and depreciable value, depreciation method, percentage applied in the year, depreciation charge for the year, accumulated depreciation and, where applicable, the date and reason for disposal.

Both come from the same screen. In the **Reports > Depreciation** bar, next to **Export schedule**, there is a second button: **Capital goods book**, with the financial year written on the button itself — 'Capital goods book 2025'. It downloads an Excel file with the register for that year, and that is the file you archive or hand over to your accountant.

Check which year the button shows before you click it. The financial year is not asked for anywhere: **it is taken from the end of the date range you have selected**. If the range ends on 31 December 2025, the button says 'Capital goods book 2025'; if you have left it as it was, with the whole current year, it will show that year. This is the classic January slip-up, right when it is time to prepare the year that has just closed: adjust the range so that it **ends within the year you want** and the button will reflect it automatically.

Three more things that you cannot see by looking at the screen:

- **The register is not that year's purchases.** A computer bought in 2021 with a six-year period is still being depreciated in 2026 and appears in the 2026 register, even though its invoice is five years old. Everything being depreciated in the year goes in, not what was bought in it.
- **Only approved expenses are included.** An expense that is still pending approval does not add its asset to the register, even if it has the category and years filled in. If an asset is missing, check the status of the expense first.
- **If nothing is being depreciated in that year, Fube tells you** instead of giving you an empty Excel file. And only one export can be prepared at a time per company: if another one is in progress, wait for it to finish before starting this one.

When an asset goes: disposal

A depreciation schedule assumes that the asset stays with you until the end of the period, and very often that is not the case: you sell it, it breaks, you throw it away or it stops being used for the business. That is a **disposal**, and for the register it is not a side note: **from the date of disposal the asset stops being depreciated in the capital assets register**. An asset sold in March is depreciated for three months of that year, not twelve, and the charge for the year is reduced automatically. And if the disposal is from a previous year, the asset no longer appears in the register for the following years.

How to record it

In **Reports > Depreciation**, the asset table has a **Disposal** column on the right. Click **Dispose** in the asset's row and the **Dispose of asset** panel opens, with the name and period of that asset at the top and three fields:

- **Disposal date**. The calendar does not let you choose a date before the start of its depreciation.
- **Reason**, from the list of five below, each with its explanation.
- **Note (optional)**, for the details of the transaction.

When you save, the row shows the reason and the date — for example, 'Sale · 15/09/2026' — and, if you expand the row, the line 'Disposed of on … due to …' with the note. To correct it, the **Disposal actions** menu in that same row has **Edit disposal** and **Delete disposal**; deleting it returns the asset to its full period. An asset can only have one disposal: if you made a mistake, edit or delete it rather than adding another.

Two details: the button appears in the row for each asset, not in rows that group several together (for example, when grouping by category); and you need permissions on expenses: permission to create them to record the disposal, and permission to edit or delete them for everything else.

On your phone, where assets are shown as a list and there is no **Disposal** column, tap the asset to expand it. At the end of the details, next to **Disposal**, you have **Dispose** if the asset is still in use, or its reason and date with the **Disposal actions** menu to edit or delete it.

From the disposal date, the asset **stops being depreciated in both places**: the amounts on this screen — the total depreciated, the chart and the year-by-year schedule for each asset — and the **capital assets register** stop on that day, which still counts. The disposal line itself says so: it is depreciated up to and including that day, here and in the register.

The five reasons

The reason matters as much as the date, because each one is taxed differently, so it is a fixed list of five:

Reason	When to use it
Sale	You have transferred it to someone in exchange for a price
Loss or destruction	It has been lost or destroyed, and you can prove it
Scrapping	You have retired it as unusable, without selling it
Personal use	It becomes for your private use
Withdrawal from business use	It is no longer used for the business, without being transferred

If it is a **sale**, use the note for the details that identify the transaction — who to and with which invoice, for example 'sold to Talleres Pérez, invoice F260042': the regulations require them for transfers, and the register prints the note in the same cell as the reason.

And the part the software does not decide: whether the disposal entitles you to deduct in one go what remained to be depreciated — typical with a proven loss — is a matter of tax judgement. Discuss it with your accountant.

When an asset loses value: impairment

An asset can lose value without going anywhere: a knock, a fault that is not worth fully repairing, or it becoming obsolete early. That is an **impairment**, and Fube lets you record it alongside the asset.

How to record it

In **Reports > Depreciation**, the asset table has an **Impairment** column, between **In the period** and **Disposal**. Click **Record impairment** in the asset's row and the **Record impairment** panel opens. The asset is shown at the top, with its name, its acquisition value and its period, and below are three fields:

- **Impairment date**: when it lost value. It cannot be before the purchase.
- **Amount**: how much value it has lost. It cannot exceed what the asset cost.
- **Note (optional)**: why it lost value and, if there is one, the document that supports it, such as an expert report or a valuation.

An asset can have more than one impairment. When you save, the row shows the total and how many there are — for example, '€500.00 · 2 impairments' — and a **+** button to record another. If you expand the row, **Recorded impairments** appears below the year-by-year schedule, one per line with its date, amount and note. Each one's **Impairment actions** menu has **Edit impairment** and **Delete impairment**.

You need the same permissions on expenses as for a disposal. On your phone, where assets are shown as a list and there is no **Impairment** column, tap the asset to expand it: there you have **Record impairment** if it doesn't have one yet, or **Record another** next to **Recorded impairments**, as well as editing and deleting each one.

What impairment doesn't change

Recording an impairment doesn't reduce the depreciation. For tax purposes, impairment of property, plant and equipment is not deductible: this is set out in article 13.2.a of Law 27/2014 on Corporation Tax, and IRPF under direct assessment calculates business income using the rules of that law (article 28 of Law 35/2006). So, after you record it, the following stay exactly the same:

- the charge for each financial year and the year-by-year schedule;
- the capital goods register;
- Modelo 130.

The screen reminds you of this in the panel and in the asset details.

So why record it? Because it's a fact about the asset that's worth having to hand. It explains why the accounts kept by your accountant, which do record the impairment, don't match the tax depreciation. And it keeps a record of when and why it lost value, in case you later sell or dispose of it. How it's treated at that point is a matter of tax judgement: discuss it with your accountant.

Edge cases and common mistakes

- **The asset is inexpensive and you're not sure whether to depreciate it.** Low-value assets can be deducted as a normal expense without opening a schedule. If you're unsure about your case, ask your accountant before deciding.
- **You bought it mid-year.** That's fine: the straight-line method apportions by days, so the first financial year comes out lower and the last one completes the period. The schedule reflects this automatically.
- **The asset started being used later than the invoice date.** Enter the **date put into service** on the expense line (step 2). The period, the charge for each financial year and the register date then count from that day. Without that date, everything counts from the expense's transaction date.
- **The asset doesn't appear in the report.** This is almost always because the expense has no category or useful life in years assigned, or because it falls outside the selected date range. Check the expense's depreciation settings and widen the report period.
- **The IVA doesn't match the depreciation.** That's normal: IVA isn't depreciated. It's deducted in full in its quarter through Modelo 303; the schedule only spreads the net amount. If you need to review how taxes are applied in your documents, see **taxes on your invoices and expenses**.
- **Leasing or renting.** These have specific tax treatment that isn't the same as a depreciable purchase. It's best to confirm with your accountant before recording it as depreciation.
- **You've downloaded the register for the wrong year.** This is the most common mistake, and it doesn't show any error: the register's financial year is taken from the end of the date range, so in January the button suggests the new year when what you want is the one that has just closed. Change the range, check the year shown on the button and download it again.
- **An asset is missing from the register.** Check three things first: that the expense is **approved**, that the depreciation period for that line overlaps the register's financial year and that the asset doesn't have a **disposal** before that year. An asset whose period ended, or that was disposed of, before 1 January of that year no longer appears, and it's correct that it doesn't.
- **On screen the asset keeps depreciating after the disposal.** It shouldn't: the screen and the register stop at the disposal date. Check that the asset's row shows the badge with the reason and date; without it, the disposal wasn't saved.

Frequently asked questions

Which assets do I have to depreciate?

Fixed assets: items for lasting use in your business, with a useful life of more than one year. A laptop, a vehicle, furniture or a long-term software licence fall into this group. Low-value items can be deducted as a normal expense without depreciating them; check with your accountant if you're unsure.

Does Fube choose the rate and the years for me?

No. Fube comes with the categories and limits from your table — the Corporation Tax one or, if you're self-employed under simplified direct assessment, the simplified one — and suggests the maximum period, but you choose the category and the useful life in years according to your tax judgement. You can shorten the period compared with the maximum. Fube calculates the schedule from what you enter; it doesn't replace your accountant.

Which calculation method does it use?

The straight-line method, with a constant charge apportioned by the days in the financial year. If you buy mid-year, the first financial year is apportioned and the rest complete the period. There are accelerated depreciation incentives for certain cases; check them with your accountant before applying them, because the automatic calculation is based on the straight-line method.

What about the IVA on the capital asset?

IVA isn't depreciated: it's deducted in full in the quarter of the purchase through Modelo 303. Depreciation spreads only the net amount, excluding IVA, over the years.

Does the depreciation schedule count as a register?

No. The schedule is a query over the range you choose; the capital goods register covers a full financial year and has the columns set by the regulations. They're two different downloads from the same screen: **Export schedule** and **Capital goods book**, the latter with the financial year shown on the button itself. For filing or handing to your accountant, the second one is the right one.

What if I sell the asset before it’s fully depreciated?

It’s recorded as a disposal, from **Reports > Depreciation** using **Dispose** on the asset’s row, with its date and reason; and the asset stops depreciating that same day, on screen and in the register: the charge for that financial year is calculated only up to the disposal date. Whatever remains isn’t deducted all at once except in the cases the regulations allow, such as a justified loss; check with your accountant before applying it.

If the asset loses value, do I depreciate more?

No. You can record the impairment in **Reports > Depreciation**, but it doesn’t change the charge, the register or Modelo 130: impairment of property, plant and equipment isn’t tax-deductible (art. 13.2.a of Law 27/2014, applicable to IRPF under direct assessment by art. 28 of Law 35/2006). What does change the allocation is a **disposal**, if the asset stops being used.

When does an asset start being depreciated?

From when it’s ready for use. If that coincides with the purchase, you don’t need to do anything: Fube starts the period on the expense’s transaction date. If you started using it later, enter the **date put into service** on the expense line, and the period, the charges and the register will count from that day.

Can a mobile phone or a tablet be depreciated?

Yes, as data processing equipment, with the maximum period your table assigns to that category: 8 years under the Corporate Income Tax table and 10 under simplified direct assessment (group 5). Fube suggests that period when you choose it and you can shorten it.

How do I know whether I'm under normal or simplified direct assessment?

If you're self-employed under direct assessment and your turnover for the previous year didn't exceed €600,000, you're under the simplified method unless you opted out of it on your form 036 or 037. Choose it in **Settings › General**, under **Tax profiles**, so that Fube depreciates using the simplified table and adds the provision for hard-to-justify expenses to form 130 and your income tax return. If in doubt, check with your adviser.

Take your investment to your tax return without reconciling spreadsheets

When you record the purchase as an expense and mark it as depreciable, Fube prepares the schedule for you, ready to export for your IRPF or Corporate Income Tax. If you'd like to see how it fits within the product's tax features, the **asset depreciation in Fube** page explains it in detail, and you can **start for free** to record your next asset and let the allocation work itself out.

Fube

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