



# TAX AUDIT FEEDBACK



## TAX AUDIT FEEDBACK

The Tax Agency (AEAT) is responsible for the effective application of the state tax and customs system and has established the prevention and fight against tax fraud as fundamental and permanent strategic objectives since its creation.

The central planning instrument of the Tax Agency is the Strategic Plan 2020-2023. This Plan includes the main strategic lines in the field of assistance, prevention and control of tax and customs fraud, which include a complete analysis of the results of the control actions, in order to ensure that tax regularizations become an additional tool to obtain improvements in the voluntary compliance of taxpayers. In this sense, it is important to highlight the importance of the feedback of the verification actions, consisting of the gathering of information on the reasons that lead to the regularization of the taxpayers included in the control plans.



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This information is incorporated into the Tax Agency's databases and allows for the qualitative evaluation of the verification actions, thus helping in the planning of future actions, which will be oriented towards the programs, profiles or risks that are of most interest to reduce the most important non-compliances.

The collection of this information is obtained through predefined forms, in which the actuaries select the main reason or reasons for the tax regularization and quantify it in a certain percentage, within a standardized table of reasons for regularization, weighting the weight that the reason for regularization represents with respect to the amount of the tax assessment.



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For example, the tax audit resulted in a corporate income tax assessment with a tax assessment amounting to 10,000 euros. The proposed adjustment results from the following changes:

- Hidden sales = 6,000
- Irregular invoicing = 4,000

The Corporate Income Tax form would be completed the reason

1.1.1 "Sales / income not declared", with 60%, and the reason"

1.2.7 "False or irregular invoices", with 40%, we deploy the 1.1 "Variations in declared income of the period" to complete the form:



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▼ 1. Variaciones en Renta Declarada del período - 100%

1.1. Incremento de los ingresos

1.1.1 Ventas / Ingresos no declarados

60

1.1.2 No exención de determinadas rentas

0

1.1.3 Operaciones vinculadas y ajustes de valoración (ingresos)

0

1.1.4 Ajustes periodificación

0

1.2. Reducción de los gastos

1.2.1 Gastos no afectos, no justificados, liberalidades

0

1.2.2 Gastos financieros

0

1.2.3 Amortizaciones

0

1.2.4 Deterioros y Provisiones

0

1.2.5 Operaciones vinculadas y ajustes de valoración (gastos)

0

1.2.6 Ajustes periodificación

0

1.2.7 Facturas falsas o irregulares

40

1.2.8 Gastos activables

0



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The analysis of the reasons for regularization is carried out through computer tools for massive data processing, allowing to obtain structured information on the specific risk matters of the main taxes of the Spanish tax system:

- **Corporation Tax**
- **Personal Income Tax**
- **Value Added Tax**

There is also a specific form to collect the reasons that lead to the regularization of taxpayers in international taxation and transfer pricing



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### **Corporation Tax:** main reasons for tax audit

- Undeclared sales
- Unaffected expenses
- Unjustified expenses
- Minority of negative taxable income to be compensated
- False or irregular invoices



## TAX AUDIT FEEDBACK

### **Personal Income Tax**: main reasons for tax audit

- Undeclared sales / income
- Unjustified gains
- Capital gain: From transfer of financial assets
- Other changes in income from movable capital
- Capital gain: For transfer of real estate
- Capital gain: For transfer of other capital assets
- Unallocated, unjustified expenses, gifts and donations





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### **Value Added Tax**: main reasons for tax audit

- Undeclared sales
- Non-affected input VAT: By taxpayer's activities
- Irregular input invoicing
- Absence of supporting documentation for input VAT
- Regularization of input tax payments



Agencia Tributaria

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