



Microsoft Dynamics® AX

Spanish EU Sales List 2010 (349 Report)

White Paper

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Table of contents

Introduction to the European Union (EU) sales list forms	3
Setting up Microsoft Dynamics AX to generate the 349 report	3
Using list codes	3
Set up and use list codes	3
Set up the EU sales list to use list codes	6
Using sales tax codes	7
Set up sales tax codes	7
Set up the EU sales list to use sales tax codes.....	10
Generating the 349 declaration from the EU sales list form	11
Transferring entries.....	12
Transfer entries when using list codes	12
Transfer entries when using the sales tax codes	14
Generate the Spanish 349 report	14
Generate the Spanish 349 ASCII file.....	15
Mark entries as reported.....	16

Introduction to the European Union (EU) sales list forms

The EU sales list declaration is known as the 349 report in Spain. This report has always been generated in Microsoft Dynamics® AX by clicking **General ledger > Periodic > Report 347 and 349 > Report 349**.

These objects, which will be referred as “previous 349 objects” from now on, will still be available in Microsoft Dynamics AX 2009 and earlier, so they can be used to review older declarations and to generate corrections, if needed.

However, the new 349 report that fulfills the new requirements in the law published on December 29, 2009, will be created from the global EU sales list (**Basic > Periodic > Foreign trade > EU sales list**), a form used by all European Union countries to generate such declaration.

Setting up Microsoft Dynamics AX to generate the 349 report

There are two possible ways to generate the new 349 report. Depending on the particular setup that you are using in Microsoft Dynamics AX, it might be more advisable to use one way or the other.

The difference is the way that the entries are retrieved. You must decide on the best option, based on your business processes and your Microsoft Dynamics AX setup.

Using list codes

This option retrieves entries based on the items or services posted from invoices.

Set up and use list codes

If you create a sales order or an invoice project, the **List code** field will be set to **EU trade**, if for example, your company is situated in Spain (country/region type is **Domestic**), and the customer is in the Netherlands (country/region type is **EU**). If you send an invoice to a customer in the Netherlands but get the payment from Belgium, the **List code** field will be set to **Triangular/EU trade**. You can change the list code manually before updating an invoice.

This same feature has been created for Accounts payable. Therefore, if you create a purchase order, the **List code** field will be set to **EU trade**, if your company is situated in a country set up as **Domestic** and the vendor in a country set up as **EU**. In the same way, if you receive an invoice from an EU country and pay to a different one, the **List code** field will be set to **Triangular/EU trade**. You can also change the list code manually before updating any purchase invoice.

The **List code** field includes the following options:

- **Not included** – There will be no list code on the invoice.
- **EU trade** – Trade with a customer in another EU country.
- **Production on toll** – Value-added work with a customer in another EU country.
- **Triangular/EU trade** – Trade between customers in different EU countries.
- **Triangular/Prod. on toll** – Value-added work between customers in different EU countries.

Note: The **Production on toll** and **Triangular/Prod. On toll** options are not used in Spain.

The **List code** field is in every form that includes orders; for example, in sales orders, free text invoices, purchase orders, and project sales orders, as is shown in the following illustrations.

Sales order 00017_036, Name: The Lamp Shop, Item name: Office Lamp 1000 1-tube (1 - dat)

File Edit Tools Command Help

Overview | General | Setup | Address | Delivery | Price/Discount | Postings | Other | References | Dimension

Foreign trade

Transaction code: 11 Autocreate intercompany orders: ☐
 Transport: Direct delivery: ☐
 Port: Origin:
 Statistics procedure: Allow indirect creation: ☐
 List code: Not included
 Country of origin/destination: Not included
 EU trade
 Production on toll
 Triangular/EU trade
 Triangular/Prod. on toll

Intercompany

Simple
 Posting
 Pro forma
 Setup
 Functions (f)
 Inquiries
 Trade agmt.
 Intercompany

Lines | General | Setup | Address | Delivery | Quantity | Price/Discount | Other | Dimension

Item number	Configuration	Size	Color	Warehouse	Batch number	Serial number	Quantity	Unit	Unit price	Discount	Disc. pct.	Net amount	Item name
CL-1000				GW			150.00	Pcs	13.75			2,062.50	Office Lamp 100...

Requested receipt date: 1/25/2006 Confirmed receipt date: Delivery date control: None
 Requested ship date: 1/25/2006 Confirmed ship date: Mode of delivery: UPS
 Shipping location time zone: (GMT+01:00) Brussels, Copenhagen, Madrid, Paris

List code to be used with the EU sales list.

EUR dat usr

Figure 1: Form name: Sales orders, Field: List code

Free text invoice (1 - dat)

File Edit Tools Command Help

Overview | Invoice | Address | Payment | Dimension | Invoice lines | Dimension invoice line

Customer

Customer account: 4003 One-time customer: ☐
 Invoice account: 4003
 Sales tax

Administration

Recipient: A3E
 Language: en-us
 Document

Posting

Posting profile: Gen
 Number sequence group:
 Posted:
 Invoice:
 Release date:

Invoice

Date: 1/17/2010
 Due: 2/15/2010
 Disc. date: 1/22/2010

References

Customer requisition:
 Customer reference:
 Contact:

Foreign trade

List code: EU trade
 Delivery terms: Not included
 Country/region for delivery: EU trade
 Production on toll
 Triangular/EU trade
 Triangular/Prod. on toll
 State for delivery:
 Country for delivery:

Posting
 Setup
 Functions
 Inquiries
 Export link

List code to be used with the EU sales list.

EUR dat usr

Figure 2: Form name: Free text invoice, Field: List code

Purchase order 00028_049, Name Test Maria 1, Item name Plastic Tube 12 mm (1 - dat)

Overview | General | Setup | Address | Delivery | Price/Discount | Postings | Other | References | Dimension

Foreign trade: Transaction code: 11, Transport: , Port: , Statistics procedure: , Country of origin/destination: , List code: EU trade (selected)

Intercompany: Simple, Posting, Pro forma, Setup, Functions, Inquiries, Trade agmt., Intercompany

Lines: General | Setup | Address | Quantity | Price/Discount | Other | Project | Fixed assets | Dimension

Item number	Configuration	Size	Color	Warehouse	Batch number	Serial number	Quantity	Unit	Unit price	Discount	Disc. pct.	Net amount	Item name
RM-PTube12				GW			100.00	Pcs	60.00			6,000.00	Plastic Tube 12 mm

Delivery date: 2/1/2010, Confirmed:

List code to be used with the EU sales list.

EUR, dat, usr

Figure 3: Form name: Purchase order, Field: List code

When using this option, the **Item type** field in the **Item details** form is used to identify services and goods.

Item (1 - dat) - Item number: RM-PTube/12, Plastic Tube 12 mm

Overview | General | Setup | References | Price/Discount | Other | Dimension

Identification: Item number: RM-PTube12, Item name: Plastic Tube 12 mm, Search name: PlasticTube12mm, Item type: Item (selected), Text:

Groups: Item group: RawMat, Cost group: MAC, Inventory model group: DEF, Dimension group: Std-Dim, Coverage group: Std-Cov, Commission group: CIG-RM, Batch number group: , Serial number group: , Buyer group: Other, Packing group: , Product model group: , Item price tolerance group:

Product configurator: Default configuration: , Configurable: , Identical:

Product Builder: Modeling enabled: , Hide dialog box: , Autostart configuration: , Mandatory configuration:

Item dimensions - Setup: Autocreate combinations: , Use combination cost price:

Counting: Counting group: CG1, Fiscal LIFO: Fiscal LIFO reporting group: , Avoid LIFO calculation: , Normal Value calculation: Never, Normal Value:

Item dimensions - Default: Size: , Color:

Type determining how the item is administered.

EUR, dat, usr

Figure 4: Form name: Item details, Field: Item type

Figure 5: Form name: Item details, Field: Item type

Set up the EU sales list to use list codes

To be able to retrieve entries based on the items and services posted from invoices that depend on list codes, you must set up parameters for Intrastat.

1. Click **Basic > Setup > Foreign trade > Intrastat parameters**.

Figure 6: Form name: Foreign trade parameters

2. Click the **EU sales list** tab on the **Foreign trade parameters** form.

Figure 7: Form name: Foreign trade parameters

3. Select the **Transfer Purchases** click box.
4. In the **EU Sales List, Tax calculation** field, select **Document**.
5. Save the record in the **Foreign trade parameters** form.
6. Close the **Foreign trade parameters** form.

Using sales tax codes

This option retrieves entries based on sales tax codes used in posted transactions.

It does not take into account the entry in the **Item type** field in the **Item** form or the **List code** field in posted invoices. It retrieves transactions depending on the value of the sales tax code.

Set up sales tax codes

In order to be able to retrieve the entries, the sales tax codes must be set up as described below.

1. Click **General ledger > Setup > Sales tax > Sales tax codes**.

Sales tax code	Name	Sales tax jurisdiction code	Settlement period	Ledger posting group	Origin	Percentage/Amount
25 % vat	25 % vat		ts	STD	Percentage of net amount	25.0
EU.SRV.23%	EU Services 23%		ts	EU	Percentage of net amount	23.0
EU.TR.20%	EU Transp 20%		ts	EU	Percentage of net amount	20.0
EU.25%	EU 25 %		ts	EU	Percentage of net amount	25.0
GT	Green Tax		GT	GTA	Amount per unit	1.0

Figure 8: Form name: Sales tax codes

2. Select the sales tax codes that are used to post EU services, for example, EU.SRV.23%. If there is more than one sales tax code used for services, repeat steps 2 through 5 for all of them.

- Click the **Report setup** tab on the **Sales tax codes** form.

The screenshot shows the 'Sales tax codes' form with the 'Report setup' tab selected. The form is divided into several sections: 'Sale', 'Purchase', 'Import', and 'EU sales list'. The 'Country/region type' is set to 'Domestic'. The 'Report layout' is set to 'Default'. The 'Tax code Type' is set to 'Services'.

Figure 9: Form name: Sales tax codes

- In the **Tax code Type** field, select **Services**.
- Save the record in the **Sales tax codes** form.
- Click the **Overview** tab on the **Sales tax codes** form.

Sales tax code	Name	Sales tax jurisdiction code	Settlement period	Ledger posting group	Origin	Percentage/Amount
25%	25 % vat	ts	STD		Percentage of net amount	25.0
EU SRV.23%	EU Services 23%	ts	EU		Percentage of net amount	23.0
EU.TR.20%	EU Transp 20%	ts	EU		Percentage of net amount	20.0
EU25%	EU 25 %	ts	EU		Percentage of net amount	25.0
GT	Green Tax	GT	GTA		Amount per unit	1.0

Figure 10: Form name: Sales tax codes

- Select the sales tax code used to post EU trade of goods, for example EU25%. If there is more than one sales tax code used for trade of goods, repeat steps 7 through 10 for all of them.
- Click the **Report setup** tab on the **Sales tax codes** form.

The screenshot shows the 'Sales tax codes' form with the 'General' tab selected. The form is divided into sections for 'Sale' and 'Purchase' transactions. Under 'Sale', there are fields for 'Taxable sales', 'Tax-free sale', and 'Sales tax payable'. Under 'Purchase', there are fields for 'Taxable purchases', 'Tax-free purchase', and 'Sales tax receivable'. There are also fields for 'Country/region type' and 'Norwegian sales tax report'. On the right side, there are checkboxes for 'EU sales list', 'Not included', 'Report layout', 'Belgian Journal Reports', 'Tax code Type', 'Requires tax border numbers', and 'Domestic customs practice'. A status bar at the bottom indicates 'Field number for reporting taxable sales'.

Figure 11: Form name: Sales tax codes

9. In the **Tax code Type** field, select **Goods**.
10. Save the record in the **Sales tax codes** form.
11. Click the **Overview** tab in the **Sales tax codes** form.

The screenshot shows the 'Sales tax codes' form with the 'Overview' tab selected. The table displays the following data:

Sales tax code	Name	Sales tax jurisdiction code	Settlement period	Ledger posting group	Origin	Percentage/Amount
25%	25 % vat	ts	STD		Percentage of net amount	25.0
EU.SRV.23%	EU Services 23%	ts	EU		Percentage of net amount	23.0
EU.TR.20%	EU Transp 20%	ts	EU		Percentage of net amount	20.0
EU25%	EU 25 %	ts	EU		Percentage of net amount	25.0
GT	Green Tax	GT	GTA		Amount per unit	1.0

The status bar at the bottom indicates 'Code that identifies the sales tax.'.

Figure 12: Form name: Sales tax codes

12. Select any sales tax code that must be specifically excluded from the EU sales list for being an exception, for example EU.TR.20%. If there is more than one sales tax code that should be treated as an exception, repeat steps 12 through 15 for all of them.
13. Click the **Report setup** tab in the **Sales tax codes** form.

Figure 13: Form name: Sales tax codes

14. Select the **Not included** check box.
15. Save the record in the **Sales tax codes** form.
16. Click the **Overview** tab in the **Sales tax codes** form.

Sales tax code	Name	Sales tax jurisdiction code	Settlement period	Ledger posting group	Origin	Percentage/Amount
25%	25 % vat		ts	STD	Percentage of net amount	25.0
EU.SRV.23%	EU Services 23%		ts	EU	Percentage of net amount	23.0
EU.TR.20%	EU Transp 20%		ts	EU	Percentage of net amount	20.0
EU25%	EU 25 %		ts	EU	Percentage of net amount	25.0
GT	Green Tax		GT	GTA	Amount per unit	1.0

Figure 14: Form name: Sales tax codes

17. Close the **Sales tax codes** form.

Set up the EU sales list to use sales tax codes

To use this option, you must set up information in the **Intrastat** form.

1. Click **Basic > Setup > Foreign trade > Intrastat parameters**.

The screenshot shows the 'Foreign trade parameters (1 - dat)' form with the 'General' tab active. The 'EU sales list' tab is selected in the top navigation bar. The form includes fields for Transaction codes, Credit note, Contact, Report level, Export, Report level, Import, Sales reporting period, Purchase reporting period, Minimum limit, Weight, Amount, Commodity, and Transfer. The 'Transfer' section has a dropdown for 'Transfer when meeting criterion for' set to 'No check' and checkboxes for 'Non-service items', 'Items with commodity code', 'Items with weight', and 'Items with additional units'. The status bar at the bottom indicates 'Default for the transaction code of sales orders and purchase orders' and 'EUR | dat | usr'.

Figure 15: Form name: Foreign trade parameters

- Click the **EU sales list** tab on the **Foreign trade parameters** form.

The screenshot shows the 'Foreign trade parameters (1 - dat)' form with the 'EU sales list' tab active. The form includes fields for Report cash discount, EU Sales List, Tax calculation, and Transfer Purchases. The status bar at the bottom indicates 'Report cash discount via the EU sales list?' and 'EUR | dat | usr'.

Figure 16: Form name: Foreign trade parameters

- In the **EU Sales List, Tax calculation** field, select **Tax code**.
- Select the **Transfer Purchases** check box.
- Save the record in the **Foreign trade parameters** form.
- Close the **Foreign trade parameters** form.

Generating the 349 declaration from the EU sales list form

You can generate the new 349 declaration from the **EU sales list** form.

Click **Basic > Periodic > Foreign trade > EU sales list**.

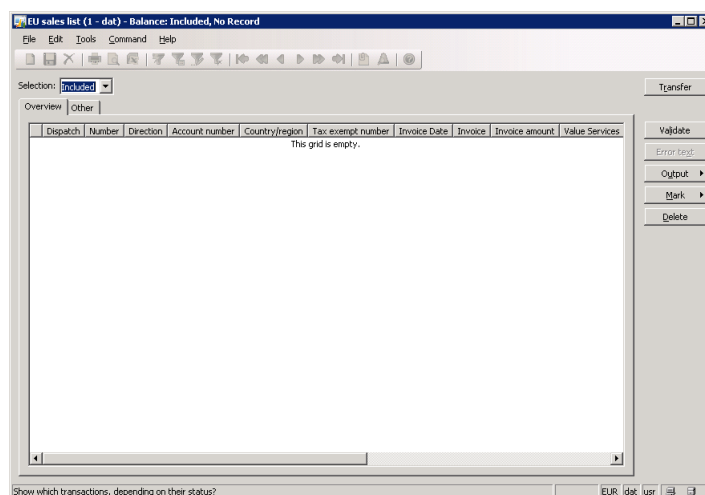


Figure 17: Form name: EU sales list

In the **Selection** list, you can choose from three levels:

- **Included** - The default level when accessing the form. It shows the transferred transactions to be included in the next report. You can edit the information before reporting, except for the **Dispatch** and **Number** fields. From this level, you can mark the transactions as **Reported**.
- **Reported** - The information can be edited, marked as **Included**, and then be included in the next report as a correction if you select the **Corrected** check box on the **Other** tab. From this level, you can mark the transactions as **Closed**.
- **Closed** - You cannot edit the information in the form directly. To edit the transaction, it must be transferred to the first level as a new transaction that will be reported next time. You can delete transactions from this level.

Transferring entries

From the **EU sales list** form, the transactions that must be reported in the 349 report are retrieved.

Depending on the previous setup, the request form and the possible filters will be different.

Transfer entries when using list codes

To complete this procedure, the entry in the **EU Sales List, Tax calculation** field must be **Document** on the **EU sales list** tab in the **Foreign trade** parameters form.

1. Click **Basic > Periodic > Foreign trade > EU sales list**.
2. Click the **Transfer** button.

Transfer transactions from sales, purchases and project invoices into the form for reporting.

Figure 18: Form name: Transfer invoices to EU sales list

3. Click the **Select** button.

Figure 19: Form name: Transfer invoice to EU sales list

4. Verify that the selection is changed in the table to display the following information.

Table	Field	Criteria
Customer invoice journal	List code	!Not included

5. Change **Criteria** to **!Not included**.

6. Verify that the selection is changed in the table to display the following information.

Table	Field	Criteria
Project invoice	List code	!Not included

7. Change **Criteria** to **!Not included**.

8. Verify that the selection is changed in the table to display the following information.

Table	Field	Criteria
Vendor invoice journal	List code	!Not included

9. Change **Criteria** to **!Not included**.

10. Verify that the selection is changed in the table to display the following information.

Table	Field	Criteria
Customer invoice journal	Date	'01/01/2010..31/01/2010'

11. Change **Criteria** from " to **01/01/2010..31/01/2010**.

12. Verify that the selection is changed in the table to display the following information.

Table	Field	Criteria
Project invoice	Date	'01/01/2010..31/01/2010'

13. Change **Criteria** from " to **'01/01/2010..31/01/2010'**.

14. Verify that the selection is changed in the table to display the following information.

Table	Field	Criteria
Vendor invoice journal	Date	'01/01/2010..31/01/2010'

15. Change **Criteria** from " to **'01/01/2010..31/01/2010'**.

16. Click **OK**.

17. Click **OK**.

Transfer entries when using the sales tax codes

To complete this procedure, the entry in the **EU Sales List, Tax calculation** field must be **Tax code** on the **EU sales list** tab in the **Foreign trade** parameters form.

1. Click **Basic > Periodic > Foreign trade > EU sales list**.

2. Click the **Transfer** button.

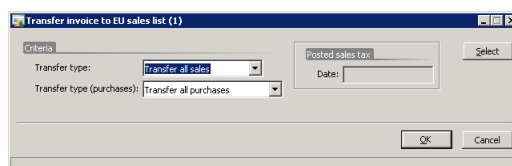


Figure 20: Form name: Transfer invoice to EU sales list

3. Click the **Select** button.

4. Change **Criteria** from " to **'01/01/2010..01/31/2010'**.

5. Click **OK**.

6. Click **OK**.

Generate the Spanish 349 report

Before creating the final file to report to send to the authorities, you can generate a printed report in order to verify the entries that are included in the file.

1. Click **Basic > Periodic > Foreign trade > EU sales list**.

2. Click **Output > Print ES** button.

Figure 21: Form name: EU Reporting

3. Change **From** from **1/10/2009** to **1/1/2010**.
4. Change **To** from **31/12/2009** to **31/1/2010**.
5. Change **Declaration Type** from **Quarter** to **Month**.
6. Click **OK**.

Generate the Spanish 349 ASCII file

You must generate an ASCII file in order to upload it to the Spanish Tax Authorities web site or to save it to a DVD and send it to the tax authorities. The criteria to use to choose whether to use the web site (Telematic) or a DVD is specified by Spanish law.

1. Click **Basic > Periodic > Foreign trade > EU sales list**.
2. Click **Output > Diskette ES** button.

Figure 22: Form name: EU Reporting

3. Change **From** from **1/10/2009** to **1/1/2010**.
4. Change **To** from **31/12/2009** to **31/1/2010**.
5. Change **Declaration Type** from **Quarter** to **Month**.
6. Change **Document number of the declaration** from **3490000000000** to **3490000000001**.
7. Change **File name** from **C:\TEMP\mcuesta-tst2.txt** to **C:\TEMP\mcuesta-tst.txt**.
8. Click **OK**.

Mark entries as reported

After the entries have been reported to the tax authorities and the file has been accepted by them, the entries should be marked as such. To do this, click **Basic > Periodic > Foreign trade > EU sales list > Mark**.

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