

**APPENDIX II - LOGICAL DESIGNS TO BE MATCHED BY FILES GENERATED FOR**  
**THE ELECTRONIC FILING OF THE INFORMATIVE APPENDIX TO FORM 604**

**A.- RECORD TYPE 1:**

**TAX PAYER RECORD.**

The identification data of the taxpayer is to be entered together with an overall summary of the information in the type 2 record.

POSITIONS	NATURE	DESCRIPTION OF THE FIELDS
1	Numeric	<b><u>TYPE OF RECORD</u></b> Constant number '1'.
2-4	Alphabetic	<b><u>FORM FOR THE APPENDIX</u></b> "ATF".
5-8	Numeric	<b><u>FINANCIAL YEAR</u></b> The four digits of the tax year to which the appendix corresponds.
9-17	Alphanumeric	<b><u>NIF/CII OF THE TAXPAYER</u></b> Enter the taxpayer's NIF.  This field must be right justified with the final position being the control character and the positions to the left filled with zeros in accordance with the rules in the General Regulation on Tax Management and Audit Actions and Procedures implementing the common rules for procedures for applying taxes, approved by Royal Decree 1065/2007, of 27 July (BOE of 5 September).  If no NIF is available, the assigned individual identification code must be entered.
18-57	Alphanumeric	<b><u>SURNAMES AND NAME OR COMPANY NAME OF THE TAXPAYER</u></b>  If the taxpayer is an individual, it must be entered as the first surname, a space, the second surname, a space and the full first name, in that order.  For legal persons and entities under the income apportionment system, the full company name must be entered, not the shortened form.  This field must not contain a trading name.

58-107	Blank	<b><u>BLANK</u></b> Enter blanks.
108-120	Alphanumeric	<b><u>APPENDIX IDENTIFICATION NUMBER</u></b> Enter the identification number for the appendix. It is a sequential number of which the three first digits correspond to the ATF code.
121-122	Alphabetic	<b><u>SUPPLEMENTARY OR REPLACEMENT APPENDIX</u></b> In the exceptional event of filing a second or subsequent appendix, one of the following fields must be filled in:  121 <b><u>SUPPLEMENTARY APPENDIX</u></b> : A "C" must be entered if the filing of this appendix is intended to include records that should have been included in another appendix filed earlier for the same financial year and period but were completely omitted from the return.  122 <b><u>REPLACEMENT APPENDIX</u></b> : An "S" must be entered if the purpose of the filing is to cancel and completely replace a previous appendix for the same financial year and period. A replacement appendix can only override one previous appendix.
123-135	Alphanumeric	<b><u>PREVIOUS APPENDIX IDENTIFICATION NUMBER</u></b> If a "C" was entered in the "Supplementary Appendix" field or an "S" in the "Replacement Appendix" field, enter the identification number corresponding to the appendix it replaces or supplements.  Alphanumeric field, up to 13 characters.  In all other cases, fill in with ZEROS.
136-137	Numeric	<b><u>PERIOD</u></b> State the period to which the appendix corresponds. Enter the appropriate code from the following list:  "01" - January "02" - February "03" - March "04" - April "05" - May "06" - June "07" - July "08" - August

		<p>"09" - September          "10" - October          "11" - November          "12" - December</p>
138-154	Numeric	<p><b><u>TOTAL NUMBER OF TRANSACTIONS DECLARED</u></b></p> <p>Enter the total number of Type 2 records.</p>
155-171	Numeric	<p><b><u>TOTAL NUMBER OF NON-EXEMPT TAXABLE TRANSACTIONS INCLUDED IN THE APPENDIX</u></b></p> <p>Enter the number of Type 2 records in which the "Transaction type: non-exempt or exempt transaction" field is "S" (position 190 type 2 record) and the "Correction" field has no content.          (position 325 type 2 record)</p>
172-189	Numeric	<p><b><u>TOTAL TAXABLE BASE FOR THE NON-EXEMPT TAXABLE TRANSACTIONS INCLUDED IN THE APPENDIX</u></b></p> <p>Numeric field with 18 digits.          Without the sign or decimal point, enter the sum of the Taxable base field (positions 242-259 type 2 record) of all Type 2 records in which the "Transaction type: non-exempt or exempt transaction" field is "S" (position 190 type 2 record) and the "Correction" field has no content (position 325 type 2 record)          This field has two parts:          - 172-187 Integer part of the total taxable base for the non-exempt taxable transactions included in the appendix.          - 188-189 Decimal part of the total taxable base for the non-exempt taxable transactions included in the appendix.</p>
190-207	Numeric	<p><b><u>TOTAL LIABILITY FOR THE NON-EXEMPT TAXABLE TRANSACTIONS INCLUDED IN THE APPENDIX</u></b></p> <p>Numeric field with 18 digits.          Without the sign or decimal point, enter the sum of the "Tax liability arising from the transaction" (positions 291-308 type 2 record) of all Type 2 records in which the "Transaction type: non-exempt or exempt transaction" field is "S" (position 190 type 2 record) and the "Correction" field has no content (position 325 type 2 record)</p>

		This field has two parts:
		<ul style="list-style-type: none"> <li>- 190-205 Integer part of the total liability for the non-exempt taxable transactions included in the appendix.</li> <li>- 206-207 Decimal part of the total liability for the non-exempt taxable transactions included in the appendix.</li> </ul>
208-224	Numeric	<p><b><u>TOTAL NUMBER OF EXEMPT TRANSACTIONS INCLUDED IN THE APPENDIX</u></b></p> <p>Enter the number of Type 2 records in which the "Transaction type: non-exempt or exempt transaction" field is "E" (position 190 type 2 record) and the "Correction" field has no content (position 325 type 2 record)</p>
225-242	Numeric	<p><b><u>TOTAL AMOUNT OF EXEMPT TRANSACTIONS INCLUDED IN THE APPENDIX</u></b></p> <p>Numeric field with 18 digits.</p> <p>Without the sign or decimal point, enter the sum of the "Acquisition amount of taxable and exempt transactions" (positions 273-290 type 2 record) of all Type 2 records in which the "Transaction type: non-exempt or exempt transaction" field is "E" (position 190 type 2 record) and the "Correction" field has no content (position 325 type 2 record)</p>
		<p>This field has two parts:</p> <ul style="list-style-type: none"> <li>- 225-240 Integer part of the total amount of the exempt transactions included in the appendix.</li> <li>- 241-242 Decimal part of the total amount of the exempt transactions included in the appendix.</li> </ul>
243-259	Numeric	<p><b><u>TOTAL NUMBER OF CORRECTIONS</u></b></p> <p>Enter the number of Type 2 records in which the "Corrections" field is "X" (position 325 type 2 record)</p>
260-278	Alphanumeric	<p><b><u>TOTAL TAXABLE BASE/AMOUNT OF THE CORRECTIONS.</u></b></p> <p>Alphanumeric field with 19 characters.</p> <p>Enter the sum of the amounts (with no decimal point) in the "Result of the T.B./amount correction" field (positions 387-405 corresponding to the type 2 record) of all Type 2</p>

records in which the "Corrections" field is "X" (position 325 Type 2 register).

This field is in two parts:

260: SIGN:

Alphabetic field to be filled in when the result of the transaction referred to above is less than 0 (zero); in this case, enter an "N". In all other cases, the field will be blank.

261-278 AMOUNT Numeric field with 18 digits.

Enter the amount resulting from the transactions referred to above.

This field has two parts:

- 261-276 Integer part of the total taxable base for the corrections.
- 277-278 Decimal part of the total taxable base for the corrections.

279-296 Alphanumeric **LIABILITY RESULTING FROM THE CORRECTIONS.**

Alphanumeric field with 18 characters.

Enter the sum of the quantities (with no decimal point) shown in the AMOUNT OF THE CORRECTION (LIABILITY) fields (positions 368 to 386 corresponding to the type 2 record) of all Type 2 records in which the "Corrections" field is "X" (position 325 Type 2 record).

This field is in two parts:

279 SIGN:

Alphabetic field to be filled in when the result of the sum referred to above is less than 0 (zero); in this case, enter an "N". In all other cases, the content of the field will be a space.

280-296 AMOUNT Numeric field with 17 digits.

This field has two parts:

- 280-294 Integer part of the liability resulting from the corrections.
- 295-296 Decimal part of the liability resulting from the corrections.

297	Alphabetic	<p><b><u>THEORETICAL SETTLEMENT DATE OPTION</u></b></p> <p>Enter an "X" in the first self-assessment filed for each calendar year if opting for the theoretical settlement date.</p> <p>In all other cases, this field is to be left blank.</p>
298	Alphabetical	<p><b><u>REVERSAL OF THE THEORETICAL SETTLEMENT DATE OPTION</u></b></p> <p>Enter an "X" in the first self-assessment filed for each calendar year if the theoretical settlement date option is reversed.</p>
299-500	Blank	<p><b><u>BLANK</u></b></p>

## **TYPE 2 RECORD: RECORD OF TRANSACTIONS.**

**In the type 2 record, each transaction must be reported individually in accordance with the following criteria:**

<b>POSITIONS</b>	<b>NATURE</b>	<b>DESCRIPTION OF THE FIELDS</b>
1	Numeric	<b><u>TYPE OF RECORD</u></b> Numeric field with 1 digit Constant "2" (Two)
2-4	Alphabetic	<b><u>FORM FOR THE APPENDIX</u></b> Alphabetic field with three characters. "ATF"
5-8	Numeric	<b><u>FINANCIAL YEAR</u></b> The four digits of the tax year to which the appendix corresponds.
9-17	Alphanumeric	<b><u>NIF/C.I.I OF THE TAXPAYER</u></b> Enter the taxpayer's NIF. Enter the same NIF as in these same positions (9-17) in the type 1 record. If no NIF is available, the assigned individual identification code must be entered.
18-75	Blank	<b><u>BLANK</u></b>
76-77	Numeric	<b><u>PERIOD</u></b> State the period to which the appendix corresponds. Enter the appropriate code from the following list: "01" - January "02" - February "03" - March "04" - April "05" - May "06" - June "07" - July "08" - August "09" - September

		<p>"10" - October</p> <p>"11" - November</p> <p>"12" - December</p>
78-113	Alphanumeric	<p><b><u>REFERENCE NUMBER OF THE TRANSACTION OR UNIQUE IDENTIFIER</u></b></p> <p>Enter the reference number of the transaction or the unique identifier that allows the taxpayer to identify the transaction reported and the settlement period.</p>
114	Alphabetic	<p><b><u>PERSONAL OR THIRD-PARTY TRANSACTION</u></b></p> <p>Enter one of the following codes:</p> <p><b>P:</b> If this is a personal transaction by the taxpayer.</p> <p><b>A:</b> If the transaction was made by the taxpayer for a third party.</p>
115	Alphabetic	<p><b><u>TYPE OF FILING: THROUGH A CENTRAL SECURITIES DEPOSITORY LOCATED IN SPAIN</u></b></p> <p>If the filing takes place through a central securities depository located in Spain, the manner in which the filing is made must be identified.</p> <p>For these purposes, enter one of the following codes:</p> <p><b>A.</b> That provided in Art. 3.a) of Royal Decree 366/2021, may 25th</p> <p><b>B.</b> That provided in Art. 3.b) of Royal Decree 366/2021, may 25th</p> <p><b>C.</b> That provided in Art. 4.1.a) of Royal Decree 366/2021, may 25th</p> <p><b>D.</b> That provided in Art. 4.1.b) of Royal Decree 366/2021, may 25th</p> <p><b>E.</b> That provided in Art. 4.1.c) of Royal Decree 366/2021, may 25th</p> <p><b>F.</b> That provided in Art. 2.2 of Royal Decree 366/2021, may 25th</p>
116	Alphabetic	<p><b><u>FILING BY THE TAXPAYER</u></b></p> <p>This field is to be filled in when the filing and deposit are made by the taxpayer.</p> <p>When the filing and deposit are made by the taxpayer, enter an "X". In all other cases, this field is to be left blank.</p>
117-132	Numeric	<p><b><u>NUMBER OF SECURITIES ACQUIRED</u></b></p> <p>Enter the number of securities acquired in the transaction declared.</p>

133-144	Alphanumeric	<b><u>ISIN CODE OF THE SECURITIES ACQUIRED</u></b>
		Enter the ISIN identification code of the securities acquired.
145-153	Alphanumeric	<b><u>ISSUER NIF</u></b>
		Enter the NIF of the issuer of the securities.
154-173	Alphanumeric	<b><u>ISSUER LEI CODE</u></b>
		Enter the LEI code of the issuer of the securities.
174-181	Numeric	<b><u>SETTLEMENT / REGISTRATION DATE</u></b>
		Enter the theoretical settlement date if you exercised the option for that date, or the record entry date if you did not exercise the option.
		174-177      Numeric      Year
		178-179      Numeric      Month
		180-181      Numeric      Day
182-189	Numeric	<b><u>EXECUTION DATE</u></b>
		Execution date. Only to be entered if the rule for determining the taxable base is that provided for in Art. 5.3. of the Tax Act.
		182-185      Numeric      Year
		186-187      Numeric      Month
		188-189      Numeric      Day
190	Alphabetic	<b><u>TRANSACTION TYPE: EXEMPT OR NON-EXEMPT TRANSACTION</u></b>
		Enter the transaction type using one of the following two codes:
		S: Non-exempt taxable transaction.
		E: Exempt taxable transaction.
191	Alphabetic	<b><u>METHODS OF DETERMINING THE TAXABLE BASE FOR NON-EXEMPT TAXABLE TRANSACTIONS</u></b>
		For non-exempt taxable transactions, enter the corresponding code using the method of determining the taxable base provided for in Art. 5 of Law 5/2020, of 15 October, on the Tax on Financial Transactions:
		A: Enter this code when the taxable base consists of the amount of the consideration, excluding the transaction costs arising from market infrastructure prices, brokerage commissions, and any other expenses associated with the transaction. (Article 5.1 of the Financial Transactions Tax Law).

B: Enter this code when the taxable base consists of the value corresponding to the close of the most relevant regulated market for the settlement of the security in question on the last trading day prior to the transaction. (Article 5.1 of the Financial Transactions Tax Law).

C: When the acquisition of securities comes from convertible or exchangeable bonds or obligations or from other marketable securities that give rise to the acquisition, the taxable base will be the value established in the issue document for these securities. (Article 5.2.a) of the Financial Transactions Tax Law).

D: When the acquisition comes from the execution or settlement of options or other derivative financial instruments that grant a right to acquire or transfer securities liable to tax, the taxable base will be the exercise price set in the contract. (Article 5.2.b) of the Financial Transactions Tax Law).

E: When the acquisition comes from a derivative instrument that constitutes a forward deal, the taxable base will be the agreed price, unless that derivative is traded on a regulated market, in which case the taxable base will be the delivery price that acquisition must have at maturity. (Article 5.2.c) of the Financial Transactions Tax Law).

F: When the acquisition comes from the settlement of a financial contract defined in paragraph four of Art. 2.1. of Order EHA/3537/2005, of 10 November, which implements Art. 27.4 of Law 24/1988, of 28 July, on the Stock Market; the taxable base will be the value corresponding to the closing of the most relevant regulated market for the liquidity of the security in question on the last trading day prior to the transaction. (Article 5.2.d) of the Financial Transactions Tax Law).

G: In the case of intra-day transactions provided for in Article 5.3 of the Financial Transactions Tax Law, the taxable base will be that established in this same Article for these cases.

192-207

Numeric

**NUMBER OF SECURITIES TRANSMITTED**

This field only needs to be filled in when the "METHODS OF DETERMINING THE TAXABLE BASE FOR NON-EXEMPT TAXABLE TRANSACTIONS" field (position 191 Type 2 record) has the value "G".

In this field, enter the number of securities transmitted in the intraday transactions declared.

208-223	Numeric	<b><u>NET SECURITIES ACQUIRED</u></b>
		<p>This field only needs to be filled in when the "METHODS OF DETERMINING THE TAXABLE BASE FOR NON-EXEMPT TAXABLE TRANSACTIONS" field (position 191 Type 2 record) has the value "G".</p> <p>Enter the difference between "NUMBER OF SECURITIES ACQUIRED" (positions 117-132) and "NUMBER OF SECURITIES TRANSMITTED" (positions 192-207).</p>
224-241	Numeric	<b><u>TOTAL AMOUNT OF ACQUISITIONS</u></b>
		<p>This field only needs to be filled in when the "METHODS OF DETERMINING THE TAXABLE BASE FOR NON-EXEMPT TAXABLE TRANSACTIONS" field (position 191 Type 2 record) has the value "G".</p> <p>Enter the amount of the acquisitions of the securities acquired entered in positions (117-132).</p> <p>The amounts must be entered in EUROS.</p> <p>This field has two parts:</p> <p>224-239 Integer part of the total amount of the acquisitions. If none, enter zeros.</p> <p>240-241 Decimal part of the total amount of the acquisitions. If none, enter zeros.</p>
242-259	Numeric	<b><u>TAXABLE BASE OF THE DECLARED NON-EXEMPT TAXABLE TRANSACTION</u></b>
		<p>Enter the amount of the taxable base for the non-exempt taxable transaction declared in accordance with the appropriate method given in Art. 5 of the Tax on Financial Transactions Act.</p> <p>The amounts must be entered in EUROS.</p> <p>This field has two parts:</p> <p>242-257 Integer part of the taxable base amount. If none, enter zeros.</p> <p>258-259 Decimal part of the taxable base amount. If none, enter zeros.</p>
260-272	Alphanumeric	<b><u>APPLICABLE EXEMPTION EVENTS</u></b>
		<p>For exempt taxable transactions, enter the exemption event or events applicable to the transaction in accordance with the provisions of Art. 3 of Law 5/2020, of 15 October, on the Tax on Financial Transactions, using the following positions and codes:</p>

260	Alphabetic	A: exemption Article 3.1.a) of Law 5/2020, of 15 October, on the Tax on Financial Transactions.
261	Alphabetic	B: exemption 3.1.b) of Law 5/2020, of 15 October, on the Tax on Financial Transactions.
262	Alphabetic	C: exemption 3.1.c) of Law 5/2020, of 15 October, on the Tax on Financial Transactions.
263	Alphabetic	D: exemption 3.1.d) of Law 5/2020, of 15 October, on the Tax on Financial Transactions.
264	Alphabetic	E: exemption 3.1.e) of Law 5/2020, of 15 October, on the Tax on Financial Transactions.
265	Alphabetic	F: exemption 3.1.f) of Law 5/2020, of 15 October, on the Tax on Financial Transactions.
266	Alphabetic	G: exemption Article 3.1.g) of Law 5/2020, of 15 October, on the Tax on Financial Transactions.
267	Alphabetic	H: exemption 3.1.h) of Law 5/2020 of 15 October, on the Tax on Financial Transactions.
268	Alphabetic	I: exemption 3.1.i) of Law 5/2020, of 15 October, on the Tax on Financial Transactions.
269	Alphabetic	J: exemption 3.1.j) of Law 5/2020, of 15 October, on the Tax on Financial Transactions.
270	Alphabetic	K: exemption 3.1.k) of Law 5/2020, of 15 October, on the Tax on Financial Transactions.
271	Alphabetic	L: exemption Article 3.1.l) of Law 5/2020, of 15 October, on the Tax on Financial Transactions.
272	Alphabetic	M: Other exemptions. When using this code, it is required to indicate the exemption applied in the "Description" field (positions 406-449 type 2 record).
273-290	Numeric	<b><u>ACQUISITION AMOUNT OF EXEMPT TAXABLE TRANSACTIONS</u></b>

		Enter the amount of the taxable base of the reported exempt taxable transaction.
		Only to be filled in if the "Transaction type: exempt or non-exempt transaction" field (position 190 type 2 record) is "E".
		The amounts must be entered in EUROS.
		This field has two parts:
		273-288 Integer part of the amount of the exempt taxable transactions. If none, enter zeros.
		289-290 Decimal part of the amount of the exempt taxable transactions. If none, enter zeros.
291-308	Numeric	<b><u>TAX LIABILITY RESULTING FROM THE TRANSACTION DECLARED</u></b>
		Enter the amount of the tax liability of the exempt taxable transaction declared.
		Only to be completed if the "Transaction type: exempt or non-exempt transaction" field (position 190 type 2 record) is "S".
		The amounts must be entered in EUROS.
		This field has two parts:
		291-306 Integer part of the tax instalment amount. If none, enter zeros.
		307-308 Decimal part of the tax instalment amount. If none, enter zeros.
309-316	Numeric	<b><u>DATE OF COMMUNICATING THE INFORMATION TO THE SCD</u></b>
		A. Enter the date on which the taxpayer communicated the information established in Art. 5.2 of Royal Decree 366/2021, may 25th, implementing the procedure for the filing and deposit of self-assessments for the Tax on Financial Transactions, to the central securities depository.
		309-312      Numeric      Year
		313-314      Numeric      Month
		315-316      Numeric      Day
317-324	Numeric	<b><u>TAXPAYER'S PAYMENT DATE</u></b>
		Enter the date for the taxpayer's payment to the participating entity in the central securities depository.

Not to be completed if the taxpayer has the status of a participating entity in a central securities depository established in Spain.

317-320      Numeric      Year  
321-322      Numeric      Month  
323-324      Numeric      Day

**A.      325      Alphabetic      CORRECTION.**

This field is to be filled in when the record corresponds to a correction pursuant to Art. 9 of Royal Decree 366/2021, may 25th

When the record corresponds to a correction, enter an "X". In all other cases, this field is to be left blank.

326-329      Numeric      **FINANCIAL      YEAR      OF      THE      CORRECTED TRANSACTION.**

The four numbers of the fiscal year in which the transaction to be corrected was filed.

330-331      Numeric      **PERIOD OF THE TRANSACTION TO BE CORRECTED.**

Enter the period in which the transaction to be corrected was declared.

Enter the appropriate code from the following list:

- "01" - January
- "02" - February
- "03" - March
- "04" - April
- "05" - May
- "06" - June
- "07" - July
- "08" - August
- "09" - September
- "10" - October
- "11" - November

332-349 Numeric

**CORRECTED TB/CORRECTED AMOUNT.**

Enter the amount of the taxable base or the exempt transaction resulting from the correction in accordance with Article 9 of Royal Decree 366/2021, The amounts must be entered in EUROS.

This field is in two parts:

332-347 Integer part of the amount of the corrected taxable base. If none, enter zeros.

348-349 Decimal part of the amount of the corrected taxable base. If none, enter zeros.

A. 350-367 Numeric **CORRECTED TAX LIABILITY.**

Enter the amount of the tax liability resulting from the correction pursuant to Art. 9 of Royal Decree 366/2021, may 25th

The amounts must be entered in EUROS.

This field has two parts:

350-365 Integer part of the amount of the corrected tax liability. If none, enter zeros.

366-367 Decimal part of the amount of the corrected tax liability. If none, enter zeros.

368-386

Alphanumeric

**AMOUNT OF THE CORRECTION. (LIABILITY)**

This field has two parts:

368 **SIGN:** alpha field. Enter an N when the amount of the correction is less than zero. In all other cases, the field is to be left blank.

369-386 **AMOUNT:** Numeric field with 18 digits.

Enter the difference between the "Corrected tax liability" field (positions 350-367 type 2 record) and the "Tax liability resulting from the transaction declared" field (positions 291-308 type 2 record). If none,

enter zeros.

The amounts must be entered in EUROS.

This field has two parts:

369-384 Integer part of the amount of the correction. If none, enter zeros.

385-386 Decimal part of the amount of the correction. If none, enter zeros.

387-405 Alphanumeric **RESULT OF THE CORRECTION (TB/AMOUNT)**

This field has two parts:

387 **SIGN:** alpha field. Enter an N when the amount of the correction is less than zero. In all other cases, the field is to be left blank.

388-405 **AMOUNT:** Numeric field with 18

digits.

Enter the difference between the "Corrected TB/Corrected amount" field (positions 332-349 type 2 record) and the "TB of the declared non-exempt taxable transaction" field (positions 242-259 type 2 record). If none, it will show zeros.

The amounts must be entered in EUROS.

This field has two parts:

388-403 Integer part of the amount of the correction. If none, enter zeros.

404-405 Decimal part of the amount of the correction. If none, enter zeros.

406-449      Alphanumeric      **DESCRIPTION**  
                    Free text field.

450-500      Blank      **BLANK**