



Order HFP/307/2023, of 28 March, amending Treasury Order/590/2021, of 9 June, approving Form 490 for “Self-assessment of the Tax on Certain Digital Services” and establishing the method and procedure for its submission.

Act 4/2020, of 15 October, on the Tax on Certain Digital Services, came into force on 16 January 2021. The self-assessment form for this Tax was first approved under Treasury Order/590/2021, of 9 June, approving Form 490 for “Self-assessment of the Tax on Certain Digital Services” and establishing the method and procedure for its submission.

Subsequently, Order HFP/480/2022, of 23 May, amending Treasury Order/590/2021, of 9 June, approved a new Tax self-assessment form, which includes negotiation with the Autonomous Community of the Basque Country.

Recently, Act 22/2022, of 19 October, amending Act 28/1990, of 26 December, approving the Economic Agreement between the State and the Autonomous Region of Navarre, has also incorporated the agreement of the “Tax on Certain Digital Services” approved under Act 4/2020, of 15 October, on the Tax on Certain Digital Services.

The Tax on Certain Digital Services has been incorporated into the Economic Agreement with the Autonomous Region of Navarre by introducing a new Article 40(b) to the Agreement, which establishes the applicable regulations, the levying and the inspection of the tax, and specifically stipulates in Section One that this tax included in the Agreement will be governed by the same substantive and formal rules that are established at any time by the Spanish State.

Under the levying criteria established in the above-mentioned Article 40(b) of the Economic Agreement between the State and the Autonomous Region of Navarre, the order proceeds to approve a new self-assessment form for the Tax on Certain Digital Services which includes the Tax into that Agreement in accordance with approved regulations.

The self-assessment form attached to this order will be applicable for self-settlements during Q1 2023, with a deadline for submission on 1 April 2023, and it replaces the self-assessment form approved this year in Order HFP/480/2022, of 23 May, replacing the self-assessment form originally approved by Treasury Order/590/2021, of 9 June.

On the other hand, and under Act 39/2015 of 1 October, on the Common Administrative Procedure for Public Administrations, this order has been drafted in accordance with the principles of need, effectiveness, proportionality, legal certainty, transparency and efficiency.

The principles of necessity and effectiveness are met through the implementation of the provisions in the legal rule and the appropriate instrument for that implementation.

Proportionality is also met as through the inclusion of the requisite regulation for achieving the goals that justify its approval. Similarly, as regards the principle of legal certainty, the text's coherence with the rest of the Spanish State's legal system has been guaranteed.

The principle of transparency, without prejudice to its official publication in the ‘Official State Gazette (BOE)’, has been guaranteed through the publication of the draft order and its corresponding report in the website of the Ministry of Finance and Public Administrations,



for which purposes that text may be known to all citizens in the public hearing and information process.

Finally, as to the principle of effectiveness, an effort has been made for the rule to generate the least administrative burdens on citizens as well as full respect for the principles of budgetary stability and financial sustainability within the regulatory framework currently in place.

In view of the above, this order is approved pursuant to the authorisation provided for in Article 14 of Act 4/2020, of 15 October, on the Tax on Certain Digital Services, which enables the head of the Treasury to establish the place, means and period for filing the self-assessments for this Tax.

The above authorisation must be understood to currently apply to the Minister of Treasury and Civil Service in accordance with the provisions of Article 5 and final provision two of Royal Decree 2/2020, of 12 January, restructuring Ministerial Departments, amended by Royal Decree 507/2021, of 10 July.

Accordingly, I order:

Sole article. *Modification of Treasury Order/590/2021 of 9 June, approving Form 490 “Self-assessment for the Tax on Certain Digital Services” and establishing the method and procedure for its submission.*

The annexe, Form 490 “Tax on Certain Digital Services. Self-Assessment”, to Treasury Order/590/2021, of 9 June, approving Form 490 “Tax on Certain Digital Services. Self-Assessment” and establishing the method and procedure for its submission, is hereby replaced by the annexe to this order.

Sole final provision. *Entry into force.*

This Order shall come into force on the day following the date of its publication in the “Official State Gazette (BOE)” and shall apply for the first time to self-assessments for Q1 2023 whose filing period starts on 1 April 2023.

Madrid, 28 March 2023.-Minister for Treasury and Civil Service, María Jesús Montero Cuadrado.

Space reserved for identification number and barcode

Identification

Tax code Trading name, Surname(s) and first name

Email address

Representative tax code Representative surname(s) and first name

Period

Period

Financial year ..

Group identification (to be completed only by taxpayers in groups)

Title or name of the group

Parent Country in which the parent company resides

Settlement

TAXABLE BASE

1. Online advertising services

Total income 01

Taxable base for the period 02

Adjustment of taxable base for previous periods (Art. 10.3 Law 4/2020) 03

Adjustment (Art. 10.3 Law 4/2020) A

2. Online intermediary services

A. With delivery of goods or provision of underlying services

Total income 04

Taxable base for the period 05

Adjustment of the taxable base for previous periods (Art. 10.3 Law 4/2020) 06

B. Other online intermediary services

Total income 07

Taxable base for the period 08

Adjustment of the taxable base for previous periods (Art. 10.3 Law 4/2020) 09

3. Data transmission services

Total income 10

Taxable base for the period 11

Adjustment of the taxable base for previous periods (Art. 10.3 Law 4/2020) 12

Total taxable base for the period (([02] + [05] + [08] + [11])..... 13

Amount adjustment of the taxable base for previous periods (Art. 10.3 Law 4/2020) (([03] + [06] + [09] + [12])..... 14

Rate 15

TOTAL AMOUNT ([13] x [15])..... 16

Total amount attributable to the State Administration (([16] x [24]) 17

ADJUSTMENT OF THE TOTAL AMOUNT OF THE TAX DUE FOR ADJUSTMENT PERIODS ([36.3]) 18

Adjustment of the total amount of the tax due for adjustment periods attributable to the State ([36.4]) 19

Territory-specific taxation information

Álava 20 % Guipúzcoa 21 % Vizcaya 22 % Navarre 23 % Common territory 24 %

Result

To be deducted (only in cases of complementary self-assessment)
 Result of earlier tax returns for the same year and period 25

Result of the settlement
 (([17] + [19] - [25]) 26

Payment	Payment made to the Public Treasury . Restricted account of collaboration in the Tax Agency's return-settlement or self-assessment tax collection. Form of payment: <input type="text"/> Amount: <input type="text"/> BIC-SWIFT code: <input type="text"/> IBAN code <input type="text"/>	Refund	I state that I wish the amount marked as refundable to be paid by bank transfer to the indicated bank account in my name: Amount: <input type="text"/> BIC-SWIFT code: <input type="text"/> IBAN code <input type="text"/>
	Negative (zero result) Negative return (no amount payable) Negative <input type="checkbox"/>		Supplementary If this self-assessment is complementary to an earlier self-assessment for the same items, year and period, indicate this with an 'X'. <input type="checkbox"/> Complementary self-assessment In this case, note below the receipt number identifying the previous self-assessment. Receipt number <input type="text"/>

Adjustment (Art. 10.3 Law 4/2020)

Financial year	1T	2T	3T	4T
Taxable income declared in period subject to adjustment (a).....	27	48	69	90
Positive adjustment (taxable base) (b)	28	49	70	91
Negative adjustment (taxable base) (c)	29	50	71	92
Total adjustment (taxable base) (d) = (b) + (c)	30	51	72	93
Tax rate (e)	31	52	73	94
Positive adjustment (full amount) (f) = (b) x (e)	32	53	74	95
Negative adjustment (full amount) (g) = (c) x (e)	33	54	75	96
Total adjustment (full amount) (h) = (f) + (g)	34	55	76	97
Adjustment of amount attributable to the State (i) = (h) x (m)	35	56	77	98
Change in adjustment amount attributable to State due to change in territory distribution (j) = (a) x (e) x [(m) - (l)]	36	57	78	99
Total adjustment in full amount period of adjustment attributable to the State (k) = (i) + (j)	37	58	79	100

Territory-specific taxation information

	1T	2T	3T	4T
Álava				
% period subject to adjustment.....	38	59	80	101
% including adjustment	39	60	81	102
Guipúzcoa				
% period subject to adjustment.....	40	61	82	103
% including adjustment	41	62	83	104
Vizcaya				
% period subject to adjustment.....	42	63	84	105
% including adjustment	43	64	85	106
Navarre				
% period subject to adjustment.....	44	65	86	107
% including adjustment.....	45	66	87	108
Common territory				
% period subject to adjustment (l)	46	67	88	109
% including adjustment (m)	47	68	89	110

Adjustment (Art. 10.3 Law 4/2020)

Financial year	1T	2T	3T	4T
Taxable income declared in period subject to adjustment (a).....	111	132	153	174
Positive adjustment (taxable base) (b)	112	133	154	175
Negative adjustment (taxable base) (c)	113	134	155	176
Total adjustment (taxable base) (d) = (b) + (c)	114	135	156	177
Tax rate (e)	115	136	157	178
Positive adjustment (full amount) (f) = (b) x (e)	116	137	158	179
Negative adjustment (full amount) (g) = (c) x (e)	117	138	159	180
Total adjustment (full amount) (h) = (f) + (g).....	118	139	160	181
Adjustment of amount attributable to the State (i) = (h) x (m)	119	140	161	182
Change in adjustment amount attributable to State due to change in territory distribution (j) = (a) x (e) x [(m) - (l)]	120	141	162	183
Total adjustment in full amount period of adjustment attributable to the State (k) = (i) + (j)	121	142	163	184

Territory-specific taxation information

	1T	2T	3T	4T
Álava				
% period subject to adjustment.....	122	143	164	185
% including adjustment	123	144	165	186
Guipúzcoa				
% period subject to adjustment.....	124	145	166	187
% including adjustment	125	146	167	188
Vizcaya				
% period subject to adjustment.....	126	147	168	189
% including adjustment	127	148	169	190
Navarre				
% period subject to adjustment.....	128	149	170	191
% including adjustment.....	129	150	171	192
Common territory				
% period subject to adjustment (l)	130	151	172	193
% including adjustment (m)	131	152	173	194

Adjustment (Art. 10.3 Law 4/2020)

Financial year	1T	2T	3T	4T
Taxable income declared in period subject to adjustment (a)	195	216	237	258
Positive adjustment (taxable base) (b)	196	217	238	259
Negative adjustment (taxable base) (c)	197	218	239	260
Total adjustment (taxable base) (d) = (b) + (c)	198	219	240	261
Tax rate (e)	199	220	241	262
Positive adjustment (full amount) (f) = (b) x (e)	200	221	242	263
Negative adjustment (full amount) (g) = (c) x (e)	201	222	243	264
Total adjustment (full amount) (h) = (f) + (g)	202	223	244	265
Adjustment of amount attributable to the State (i) = (h) x (m)	203	224	245	266
Change in adjustment amount attributable to State due to change in territory distribution (j) = (a) x (e) x [(m) - (l)]	204	225	246	267
Total adjustment in full amount period of adjustment attributable to the State (k) = (i) + (j)	205	226	247	268
Territory-specific taxation information				
	1T	2T	3T	4T
Álava				
% period subject to adjustment	206	227	248	269
% including adjustment	207	228	249	270
Guipúzcoa				
% period subject to adjustment	208	229	250	271
% including adjustment	209	230	251	272
Vizcaya				
% period subject to adjustment	210	231	252	273
% including adjustment	211	232	253	274
Navarre				
% period subject to adjustment	212	233	254	275
% including adjustment	213	234	255	276
Common territory				
% period subject to adjustment (l)	214	235	256	277
% including adjustment (m)	215	236	257	278

Adjustment (Art. 10.3 Law 4/2020)

Financial year	1T	2T	3T	4T
Taxable income declared in period subject to adjustment (a)	279	300	321	342
Positive adjustment (taxable base) (b)	280	301	322	343
Negative adjustment (taxable base) (c)	281	302	323	344
Total adjustment (taxable base) (d) = (b) + (c)	282	303	324	345
Tax rate (e)	283	304	325	346
Positive adjustment (full amount) (f) = (b) x (e)	284	305	326	347
Negative adjustment (full amount) (g) = (c) x (e)	285	306	327	348
Total adjustment (full amount) (h) = (f) + (g)	286	307	328	349
Adjustment of amount attributable to the State (i) = (h) x (m)	287	308	329	350
Change in adjustment amount attributable to State due to change in territory distribution (j) = (a) x (e) x [(m) - (l)]	288	309	330	351
Total adjustment in full amount period of adjustment attributable to the State (k) = (i) + (j)	289	310	331	352
Territory-specific taxation information				
	1T	2T	3T	4T
Álava				
% period subject to adjustment	290	311	332	353
% including adjustment	291	312	333	354
Guipúzcoa				
% period subject to adjustment	292	313	334	355
% including adjustment	293	314	335	356
Vizcaya				
% period subject to adjustment	294	315	336	357
% including adjustment	295	316	337	358
Navarre				
% period subject to adjustment	296	317	338	359
% including adjustment	297	318	339	360
Common territory				
% period subject to adjustment (l)	298	319	340	361
% including adjustment (m)	299	320	341	362
Total Adjustment (amount)				363
(34) + (55) + (76) + (97) + (118) + (139) + (160) + (181) + (202) + (223) + (244) + (265) + (286) + (307) + (328) + (349)				
Total adjustment attributable to the State Administration				364
(37) + (58) + (79) + (100) + (121) + (142) + (163) + (184) + (205) + (226) + (247) + (268) + (289) + (310) + (331) + (352)				