

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.





Tax Agency

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Tax on Certain Digital Services Self-assessment

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year and period, indicate this with an "X ⁴ . Complementary self-assessment
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Negative return (no amount payable) Negative

Form 490

NIF Trading name, Surname(s) and first name

Adjustment (Art. 10.3 Law 4/2020)

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Form **490**

NIF Trading name, Surname(s) and first name

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March Marc	Total adjustment in full amount period	204	223	[240]	207
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(34) + (55) + (76) + (97) + (118) + (139) + (160) + (181) + (202) + (223) + (244) + (265) + (286) + (307) + (328) + (349)	Financial year Taxable income declared in period subject to adjustment (a)	279 280 281 282 283 284 285 286 287 288 289 1 1T 290 291 292 293 294 295 296 297	300 301 302 303 304 305 306 307 308 309 310 2T 311 312 313 314 315 316 317 318 319	321 322 323 324 325 326 327 328 329 330 331 331 332 333 334 335 336 337 338 339 340	342 343 344 345 346 347 348 349 350 351 352 4T 353 354 355 356 357 358 359 360 361
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(37) + (58) + (79) + (100) + (121) + (142) + (163) + (184) + (205) + (226) + (247) + (268) + (289) + (310) + (331) + (352)