



**Order HAC/590/2021 of 9 June** approving form 490 on "Self-assessment of Tax on Certain Digital Services" and determining the means and procedure for its filing.

Law 4/2020 of 15 October on the Tax on Certain Digital Services establishes the taxation of a series of services that are becoming increasingly significant to the economy and digital transactions.

These are certain digital services whereby there is user participation that contributes to the value creation process of the company providing the services, and through which the company monetises them.

Specifically, according to the provisions of Articles 4 and 5 of the Law, the digital services subject to being levied by the tax are online advertising, online intermediation and data transmission, under the terms and conditions set out in the aforementioned legal text.

The tax settlement period coincides with the calendar quarter, with Article 14 of the Law authorising the head of the Treasury to approve the standard that regulates the place, period and means by which the self-assessment obligation on said tax must be met by the taxpayers.

This is the aim of this order, which approves the new form 490 in its Article 1, for self-assessment of the Tax on Certain Digital Services, establishing the period and the means of filing the quarterly self-assessments.

Article 3 of the order establishes the general period of deposit as up to the last day of the month following the end of each calendar quarter.

Regarding the means of filing form 490, Article 4 of the order establishes the electronic route via the internet as mandatory, subject to the authorisation and conditions of Article 6 of Order HAP/2194/2013 of 22 November regulating the procedures and the general terms and conditions for the filing of specific tax returns, informative tax returns, tax register declarations, notifications and requests for refund, that will apply to any tax matter.



For its part, Article 5 of the order regulates the means of depositing the amounts derived from the tax, referring to the provisions of Articles 7 to 10 of Order HAP/2194/2013, of 22 November, regulating the procedures and the general terms and conditions for the filing of specific tax returns, informative tax returns, tax register declarations, notifications and requests for refund, that will apply to any tax matter. Additionally, the possibility provided for in additional provision two of the aforementioned Order HAP/2194/2013 of 22 November on paying the debt by bank transfer to the accounts opened for that purpose in the credit institutions authorised to act as collaborators in collections management is also set out in the cases, terms and conditions that are implemented by state tax collection management by the General Directorate of the Tax Agency.

On the other hand, Article 13.1, letter a), of Law 4/2020 of 15 October establishes the obligation of taxpayers to file the corresponding declarations regarding the commencement, amendment and cessation of the activities that determine the tax liability.

Likewise, the sole additional provision of the order regulates the procedure to regularise self-assessments referred to in Article 10.3 of Law 4/2020 of 15 October on the Tax on Certain Digital Services. The regularisation provided for in this legal provision refers to those cases where the taxpayer was unaware of the taxable base in the settlement period. In these cases, the taxpayer must provisionally set the taxable base without prejudice to its regularisation when known. Self-assessments filed will be regularised by completing the breakdown and content provided for in the specific section on regularisations of the self-assessment form, and without prejudice to the accrual of the corresponding late payment interest. This regularisation must be carried out within a maximum of four years following the accrual date of the tax corresponding to the transaction.

The sole transitional provision of the order establishes a specific filing period for the filing and deposit of the self-assessment corresponding to the first quarter of 2021. This must be made within the period corresponding to the second quarter of 2021, i.e., from 1 July to 2 August 2021, unless payment is made by direct debit, in which case it must be made from 1 to 28 July 2021.

On the other hand, and in accordance with the provisions of Law 39/2015 of 1 October, on the Common Administrative Procedure for Public Administrations, this order has been drafted



according to the principles of need, efficacy, proportionality, legal certainty, transparency and efficiency.

The principles of necessity and legal effectiveness are met as they implement the provisions of the legal standard (Article 14 of Law 4/2020 of 15 October) and the appropriate instrument for said implementation.

Proportionality is also met as it contains the regulation necessary to achieve the objectives that justify its approval.

Regarding the principle of legal certainty, consistency of the text with other Spanish legal regulations has been guaranteed, creating a stable, predictable, integrated, clear and certain regulatory framework that facilitates information and understanding and, therefore, action and decision-making for the different taxpayers affected without introducing unnecessary administrative burdens.

Notwithstanding official publication in the Official State Gazette, the principle of transparency has been guaranteed by publishing the draft order and its report on the Treasury website for the purpose of disclosing the texts to citizens during the public hearing and information procedure.

Finally, in relation to the principle of efficiency, the regulation was drafted so as to generate minimum administrative burdens for citizens, as well as the lowest possible indirect costs, promoting the rational use of public resources and full respect for the principles of budgetary stability and financial sustainability.

Article 14 of Law 4/2020 of 15 October on the Tax on Certain Digital Services enables the head of the Treasury to establish the place, means and period for filing the self-assessments corresponding to this tax by ministerial order.

Accordingly, I order:

Article 1. Approval of form 490.



1. Form 490 "Tax on Certain Digital Services. Self-assessment", which appears in the annex to this order, be approved.
2. The receipt number that must be included on the form be a sequential number; the first three digits of which will be the code 490.
3. The aforementioned form will be available exclusively in electronic format and it will be filed and deposited electronically, in accordance with the general conditions and the procedure established in Article 4.

Article 2. Those obliged to file form 490.

Taxpayers referred to in Article 8 of Law 4/2002 of 15 October on the Tax on Certain Digital Services are obliged to file form 490 and deposit the corresponding amount.

Article 3. Filing periods for form 490.

1. The settlement period will coincide with the calendar quarter.
2. Form 490 must be filed and deposited during the month following the corresponding natural quarterly period.

The provisions of this section shall be understood without prejudice to the period for direct debit payments of the tax debt established in Annex I of Order EHA/1658/2009 of 12 June, which establishes the procedure and the conditions for the direct debit payment of certain debts through accounts opened in the credit institutions that collaboration in collections management of the Tax Agency.

3. If in any quarterly settlement period there is no amount to deposit, the taxpayer will still be obliged to file the corresponding negative tax return, in the manner established in Article 11 of Order HAP/2194/2013, of 22 November, regulating the procedures and the general terms and



conditions for the filing of specific tax returns, informative tax returns, tax register declarations, notifications and requests for refund, that will apply to any tax matter.

Article 4. Authorisation, general conditions and procedure for electronic filing of form 490 via the internet.

Filing self-assessments of form 490 will be mandatory using the electronic route via the internet, subject to the authorisation and conditions of Article 6 of Order HAP/2194/2013 of 22 November regulating the procedures and the general terms and conditions for the filing of specific tax returns, informative tax returns, tax register declarations, notifications and requests for refund, that will apply to any tax matter and in accordance with the procedure established in Articles 7 to 10 of the same order.

Article 5. Procedure for depositing form 490.

The deposit of the tax debt resulting from the self-assessments of the tax will be carried out in the terms and with the procedure provided for in Articles 7 to 10 of Order HAP/2194/2013, of 22 November, regulating the procedures and the general terms and conditions for the filing of specific tax returns, informative tax returns, tax register declarations, notifications and requests for refund, that will apply to any tax matter.

Where the taxpayer does not have an account open in any credit institution that collaborates in collections management, payment may be made by bank transfer under the terms provided in additional provision two of Order HAP/2194/2013 of 22 November regulating the procedures and the general terms and conditions for the filing of specific tax returns, informative tax returns, tax register declarations, notifications and requests for refund, that will apply to any tax matter.

Sole additional provision. Procedure to regularise self-assessments under Article 10.3 of Law 4/2020 of 15 October on the Tax on Certain Digital Services.

The regularisation of self-assessments filed with provisional amounts of the taxable base pursuant to the provisions of Section 3 of Article 10 of Law 4/2020 of 15 October on the Tax on Certain



Digital Services, must be carried out in the self-assessment corresponding to the period in which the amount of the taxable base is known, with the breakdown and content provided for in the specific section on regularisations of the self-assessment form.

This regularisation must be carried out within a maximum of four years following the accrual date of the tax corresponding to the transaction.

Notwithstanding the foregoing, if at the time of filing the self-assessment, taxpayer status for the tax is no longer held, they must regularise the self-assessment(s) filed with provisional amounts of the taxable base by submitting the corresponding additional self-assessments and/or requests for rectification, with the breakdown and content provided in the annex to this order.

Sole transitional provision. Period for filing self-assessments on the Tax on Certain Digital Services corresponding to the first quarter of 2021.

The period for filing and payment of the self-assessment corresponding to the first quarter of 2021 will be the period corresponding to the second quarter of 2021, i.e. from 1 July to 2 August 2021.

This is without prejudice to the period for filing payment of the tax debt for the first and second quarters of 2021 by direct debit, which must be made from 1 to 28 July 2021.

Final provision one. Amendment of Order EHA/2027/2007 of 28 June, partially implementing Royal Decree 939/2005 of 29 July, which approves the General Collection Regulation, in relation to credit institutions collaborating in Tax Agency collections management.

Introducing the following amendment to order EHA/2027/2007, of 28 June, partially implementing Royal Decree 939/2005, of 29 July, which approves the General Collection Regulation, in relation to credit institutions collaborating in Tax Agency collections management:

Appendix I, Code 021-Self-assessments, includes the following self-assessment form:

Form code: 490.



Name: "Tax on Certain Digital Services. Self-assessment"

Payment period: T.

Final provision two. Amendment of Order EHA/1658/2009 of 12 June establishing the procedure and conditions for the direct debit payment of certain debts through accounts opened in credit institutions collaborating in the collections management of the Tax Agency.

Order EHA/1658/2009 of 12 June establishing the procedure and conditions for the direct debit payment of certain debts through accounts opened in credit institutions collaborating in the collections management of the Tax Agency is amended as follows:

One. In Annex I, "List of self-assessment forms whose deposit can be made by direct debit through Entities Collaborating with the Tax Agency", the following form is added:

Form code: 490. "Tax on Certain Digital Services. Self-assessment".

Two. Annex II "General periods for electronic filing of self-assessments using direct debit", the following amendment is made:

Form 490 and the corresponding period are added:

Form code: 490. Period: Quarterly filing obligation: From 1 to 25 April (first quarter), and from 1 to 26 of July, October and January (other quarters).

However, in 2021, the period corresponding to the first quarter will be the same as that of the second quarter of that year.

Final provision three. Amendment of Order HAP/2194/2013 of 22 November regulating the procedures and the general terms and conditions for the filing of specific tax returns, informative



tax returns, tax register declarations, notifications and requests for refund, that will apply to any tax matter.

The following amendment is made to Order HAP/2194/2013 of 22 November regulating the procedures and the general terms and conditions for the filing of specific tax returns, informative tax returns, tax register declarations, notifications and requests for refund, that will apply to any tax matter:

Form 490 "Tax on Certain Digital Services. Self-assessment" is included in the list of self-assessments referred to in Article 1.2 of Order HAP/2194/2013 of 22 November.

Final provision four. Entry into force.

This order will enter into force the day following its publication in the "Official State Gazette" and will be applicable to self-assessments filed after the entry into force of Law 4/2020 of 15 October on the Tax on Certain Digital Services.

Madrid, 9 June 2021. The Treasury Minister. María Jesús Montero Cuadrado.



Tax Agency

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# Tax on Certain Digital Services

## Self-assessment

Form

# 490

Space reserved for identification number and barcode

### Identification

Tax code	Trading name, Surname(s) and first name
<input type="text"/>	<input type="text"/>
Email address	
<input type="text"/>	
Representative tax code	Representative surname(s) and first name
<input type="text"/>	<input type="text"/>

### Period

Period .....

Financial year...

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

Title or name of the group

Country in which the parent company resides

Parent

### Settlement

#### TAXABLE BASE

##### 1. Online advertising services

Total income .....	<input type="text"/>	01	<input type="text"/>
Taxable base for the period .....	<input type="text"/>	02	<input type="text"/>
Adjustment of the taxable base for previous periods (Art. 10.3 Law 4/2020) .....	<input type="text"/>	03	<input type="text"/>

Adjustment (Art. 10.3 Law 4/2020).... A

##### 2. Online intermediary services

###### A. With delivery of goods or provision of underlying services

Total income .....	<input type="text"/>	04	<input type="text"/>
Taxable base for the period .....	<input type="text"/>	05	<input type="text"/>
Adjustment of the taxable base for previous periods (Art. 10.3 Law 4/2020) .....	<input type="text"/>	06	<input type="text"/>

###### B. Other online intermediary services

Total income .....	<input type="text"/>	07	<input type="text"/>
Taxable base for the period .....	<input type="text"/>	08	<input type="text"/>
Adjustment of the taxable base for previous periods (Art. 10.3 Law 4/2020) .....	<input type="text"/>	09	<input type="text"/>

##### 3. Data transmission services

Total income .....	<input type="text"/>	10	<input type="text"/>
Taxable base for the period .....	<input type="text"/>	11	<input type="text"/>
Adjustment of the taxable base for previous periods (Art. 10.3 Law 4/2020) .....	<input type="text"/>	12	<input type="text"/>

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

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

Type .....

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

**ADJUSTMENT OF THE TOTAL AMOUNT OF THE TAX DUE FOR ADJUSTMENT PERIODS** (([101])..

### Result

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

**Result of the settlement** (([16] + [17] - [18]).....

Payment made to the **Public Treasury**. Restricted account of collaboration in the Tax Agency's return-settlement or self-assessment tax collection.

**Payment**

Form of payment:

Amount:

BIC-SWIFT code:

IBAN code

**Negative**  
(zero result)

Negative return (no amount payable)

Negative

**Rebate**

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:

BIC-SWIFT code:

IBAN code

**Supplementary**

If this self-assessment is complementary to an earlier self-assessment for the same items, year and period, indicate this with an "X".

Complementary self-assessment

In this case, note below the receipt number identifying the previous self-assessment.

Receipt number

**Adjustment (Art. 10.3 Law 4/2020)**

Financial year	1T	2T	3T	4T
(a) Positive adjustment (taxable base)	01	08	14	20
(b) Negative adjustment (taxable base)	02	09	15	21
(c) = (a) + (b) Total adjustment (taxable base)	03	10	16	22
(d) Tax rate	04	04	04	04
(e) = (a) * (d) Positive adjustment (amount)	05	11	17	23
(f) = (b) * (d) Negative adjustment (amount)	06	12	18	24
(g) = (e) + (f) Total adjustment (amount)	07	13	19	25

Financial year	1T	2T	3T	4T
(a) Positive adjustment (taxable base)	26	33	39	45
(b) Negative adjustment (taxable base)	27	34	40	46
(c) = (a) + (b) Total adjustment (taxable base)	28	35	41	47
(d) Tax rate	29	29	29	29
(e) = (a) * (d) Positive adjustment (amount)	30	36	42	48
(f) = (b) * (d) Negative adjustment (amount)	31	37	43	49
(g) = (e) + (f) Total adjustment (amount)	32	38	44	50

Financial year	1T	2T	3T	4T
(a) Positive adjustment (taxable base)	51	58	64	70
(b) Negative adjustment (taxable base)	52	59	65	71
(c) = (a) + (b) Total adjustment (taxable base)	53	60	66	72
(d) Tax rate	54	54	54	54
(e) = (a) * (d) Positive adjustment (amount)	55	61	67	73
(f) = (b) * (d) Negative adjustment (amount)	56	62	68	74
(g) = (e) + (f) Total adjustment (amount)	57	63	69	75

Financial year	1T	2T	3T	4T
(a) Positive adjustment (taxable base)	76	83	89	95
(b) Negative adjustment (taxable base)	77	84	90	96
(c) = (a) + (b) Total adjustment (taxable base)	78	85	91	97
(d) Tax rate	79	79	79	79
(e) = (a) * (d) Positive adjustment (amount)	80	86	92	98
(f) = (b) * (d) Negative adjustment (amount)	81	87	93	99
(g) = (e) + (f) Total adjustment (amount)	82	88	94	100

**Total adjustment (amount)** ..... 101

(7) + (13) + (19) + (25) + (32) + (38) + (44) + (50) + (57) + (63) + (69) + (75) + (82) + (88) + (94) + (100)