



ORDER HFP/480/2022, OF 23 MAY, AMENDING TREASURY ORDER HAC/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 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.

Act 1/2022, of 8 February, amending Act 12/2002, of 23 May, approving the Economic Agreement with the Autonomous Community of the Basque Country, has 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 Community of the Basque Country through the new Article 34(b) of the Agreement, which establishes the applicable regulations, the levying and the inspection of the tax, and specifically stipulates in Section One that it is an agreed tax that shall 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 34(b) of the Economic Agreement with the Autonomous Community of the Basque Country, the order proceeds to approve a new self-assessment form for the Tax on Certain Digital Services which includes the agreement of the Tax. This form will replace the self-assessment form approved under Treasury Order/590/2021, of 9 June, for the purposes of self-assessments corresponding to the third quarter of 2022 whose filing period starts on 1 July 2022.



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 legal 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 webpage 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.

Article 14 of Act 4/2020, of 15 October, on the Tax on Certain Digital Services, authorises the Ministry of Finance and Public Administrations to establish, by ministerial order, the place, method and submission periods for self-assessments corresponding to this Tax.

Accordingly, I order:



Sole article. *Amendment of 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.*

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 corresponding to the second quarter of 2022 whose filing period starts on 1 July 2022.