



Form 490

Tax on Certain Digital Services. Self-assessment

Instructions on filling in and filing Form 490

General issues

References to the Tax Act in these instructions refer to Law 4/2020, of 15 October, on the Tax on Certain Digital Services.

These instructions apply for the first time for self-assessed tax returns for the first quarter of 2023, the submission period for which begins on 1 April 2023.

Taxpayers obliged to submit Form 490

Legal persons and entities without legal personality referred to in Article 35.4 of Law 58/2003, of 17 December, on General Taxation, whenever they exceed the following two thresholds on the first day of the settlement period:

- a) Net turnover in the previous calendar year exceeds 750 million euros;
and
- b) Total revenues derived from the supply of taxable digital services for the previous calendar year, after applying the rules provided in Article 10 of Law 4/2020 of 15 October on the Tax on Certain Digital Services, exceed 3 million euros.

In the specific case of groups of entities, however, in quantifying the thresholds that determine taxpayer status, the net turnover and revenue amounts from taxable transactions at group level will be taken into account.

When the activity has started in the immediately preceding year, the above amounts will be annualised.

This does not mean that the taxpayer is the group, but rather each entity will continue to be considered individually.

Filing periods for Form 490

The period for filing Form 490 is the month following the relevant calendar quarter to which the return applies, unless opting to pay the full amount by direct debit, in which case the filing period ends 5 days earlier.



Filing periods for Form 490

Form 490 must be filed electronically online using recognised electronic certificates issued for the identification and authentication of the taxpayer.

Form 490 can be filed by:

- a) Taxpayers.
- b) Voluntary representatives of the taxpayers with authorisation (proxies) to electronically file tax returns and self-assessments with the Tax Agency on their behalf or representation.
- c) Shared tax reporters.

Filing in Form 490

Identification

Enter the taxpayer's NIF (Tax ID Number), their trade name or first name and surname(s) and email.

In the case of taxpayers not established in the European Union, enter the identification of the representative (NIF and full name) referred to in Article 13.1.e) of Law 4/2020.

Period

Enter the quarterly period (Q1, Q2, Q3 or Q4) and financial year for the self-assessment.

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

Only for entities that are part of a group (Article 8.3 of Law 4/2020), fill in the group name and the name and country of residence of the parent entity.

Settlement

TAXABLE BASE	
Box [A]	Adjustment (Art. 10.3 Law 4/2020): fill in this box ("X") only when the taxable base for prior periods provisionally assessed as the amount



	<p>was unknown is now known in the period referred to in the self-assessment.</p> <p>When filling in this box, you must complete the information on pages 2 and 3 of the form, and boxes [18]- "Adjustment tax due adjustment periods" and [19]- "Adjustment tax due adjustment periods attributable to the State".</p>
1. Online advertising services	
Box [01]	Total revenues: enter the amount of the taxpayer's total revenues for online advertising services during the settlement period.
Box [02]	<p>Taxable base for the period: enter the taxable base for the settlement period for online advertising services, applying to total revenues the proportion representing the number of times the advertising appears on a device in Spanish territory compared to the number of times it appears on any screen, regardless of its location.</p> <p>However, if the transactions are limited to the territory where the tax applies, the taxable base will be made up of the total revenues obtained in Spain, without the above-mentioned proportion having to be applied.</p>
Box [03]	<p>Adjustment taxable base prior periods (Art. 10.3 Law 4/2020): only fill in this box to include the additional sum (positive or negative) of the taxable base of prior periods (up to 4 years) when this amount was provisionally calculated as it was not known during that period.</p> <p>This box includes the sum of the adjustment for online advertising services.</p>
2. Online intermediary services	
A. With delivery of goods or provision of underlying services	
Box [04]	Total revenues: enter the amount of the taxpayer's total revenues for online intermediary services during the settlement period.
Box [05]	Taxable base for the period: enter the taxable base for the settlement period for online intermediary services with delivery of goods or



	<p>provision of underlying services directly between users, applying to total revenues the proportion representing the number of users in territory where the tax applies compared to the total number of users involved in this service, regardless of their location.</p> <p>However, if the transactions are limited to the territory where the tax applies, the taxable base will be made up of the total revenues obtained in Spain, without the above-mentioned proportion having to be applied.</p>
Box [06]	<p>Adjustment taxable base prior periods (Art. 10.3 Law 4/2020): only fill in this box to include the additional sum (positive or negative) of the taxable base of prior periods (up to 4 years) when this amount was provisionally calculated as it was not known during that period.</p> <p>This box includes the sum of the adjustment for online intermediary services with delivery of goods or provision of underlying services.</p>
B. Other online intermediary services	
Box [07]	<p>Total revenues: enter the amount of the taxpayer's total revenues for online intermediary services during the settlement period.</p>
Box [08]	<p>Taxable base for the period: enter the taxable base for the settlement period for these online intermediary services, determined by the total revenues directly from users when accounts with access to the digital interface used were opened using a device located at the time in territory where the tax applies, regardless of their location.</p>
Box [09]	<p>Adjustment taxable base prior periods (Art. 10.3 Law 4/2020): only fill in this box to include the additional sum (positive or negative) of the taxable base of prior periods (up to 4 years) when this amount was provisionally calculated as it was not known during that period.</p> <p>This box includes the sum of the adjustment for other online intermediary services.</p>
3. Data transmission services	
Box	<p>Total revenues: enter total revenues for data transmission services during the settlement period.</p>



[10]	
Box [11]	<p>Taxable base for the period: enter the taxable base for the settlement period for data transmission services, applying to total revenues the proportion representing the number of users who generated these data who are in the territory where the tax applies compared to the total number of users who have generated these data, regardless of their location.</p> <p>For this purpose, the time at which the transmitted data were collected is irrelevant.</p> <p>However, if the transactions are limited to the territory where the tax applies, the taxable base will be made up of the total revenues obtained in Spain, without the above-mentioned proportion having to be applied.</p>
Box [12]	<p>Adjustment taxable base prior periods (Art. 10.3 Law 4/2020): only fill in this box to include the additional sum (positive or negative) of the taxable base of prior periods (up to 4 years) when this amount was provisionally calculated as it was not known during that period.</p> <p>This box includes the sum of the adjustment for data transmission services.</p>
Box [13]	<p>Total taxable base for the period: this is the result of adding the amounts entered in boxes [02] + [05] + [08] + [11] on page 1 of the form.</p>
Box [14]	<p>Amount adjustment taxable base prior periods (Art. 10.3 Law 4/2020): this amount is the result of adding the amounts entered in the following boxes:</p> <p>[03] + [06] + [09] + [12] on page 1 of the form.</p> <p>It must match the sum of the following boxes under "Adjustment (Art. 10.3 Law)": [30] + [51] + [72] + [93] + [114] + [135] + [156] + [177] + [198] + [219] + [240] + [261] + [282] + [303] + [324] + [345].</p>
Box [15]	<p>Rate: tax rate to be applied to the taxable base (3 percent, i.e., 0.03).</p>
Box [16]	<p>Tax due: the result of applying the rate to the taxable base for the settlement period (box [13] * [15]).</p>
Box [17]	<p>Tax due attributable to the State Administration: this is the result of applying the percentage of taxation in the common territory to the tax due (box [16] * box [24]).</p>



Box [18]	Adjustment tax due adjustment periods: this must match the figure entered in box [363] on page 3 of the form.
Box [19]	Adjustment tax due adjustment periods attributable to the State: this must match the figure entered in box [364] on page 3 of the form.

Information on taxes depending on territory (only for taxpayers who pay tax to more than one administration)

Taxpayers who pay tax to more than one administration must report their percentage of taxation to Álava (box [20]), Guipúzcoa (box [21]), Vizcaya (box [22]), Navarre (box [23]), and the common territory (box [24]).

Profit/(loss)

Only fill in box [25] if you checked the “Supplementary self-assessment” box on the form, entering the result of the previous tax return or returns filed during the same financial year and period.

Box [26] is used to enter the amount of the Settlement result, which equals:

Box [17] (Tax due attributable to the State administration) + Box [19] (Adjustment tax due adjustment periods attributable to the State) - Box [25] (to be deducted in the case of a supplementary tax return)

Payment

Enter the amount due (box “I”-Amount), equal to the amount entered in box [26] (“Result of the settlement”), as well as the chosen form of payment (“Form of payment” box).

- To pay
- Direct payment of the amount to be paid.
- Acknowledgement of debt and payment by transfer
- Recognition of debt with inability to pay
- Recognition of debt with deferral request
- Recognition of debt with offset request
- Recognition of debt with request to donate Spanish Historical Heritage assets in lieu of payment
- Partial payments
- Partial payment and recognition of debt with inability to pay
- Partial payment and recognition of debt with deferral request
- Partial payment and recognition of debt with settlement request



- Partial payment and recognition of debt with request to donate Spanish Historical Heritage assets in lieu of payment

If the “Direct debit of the amount to be paid” option is checked, it must be filed within the direct debit deadline for each self-settlement period.

Similarly, the tax return should contain complete data of the bank account (Code IBAN) of the collaborating entity's bank account, or the data of the account open at a non-collaborating entity within the SEPA area. In the latter case, payment shall be made through the intermediary service of an entity collaborating in collections management.

The procedure for proceeding with the payment of the amount resulting from the self-assessment will be as established in Order HAP/2194/2013, of 22 November (Articles 4 and 6 to 9), regulating the procedures and general conditions for the filing of certain self-assessments and informative tax returns (Official State Gazette of 26 December). If the direct debit is set up using an account at a non-collaborating entity within the SEPA Area, the provisions of Article 5 bis of Order EHA/1658/2009, of 12 June shall apply.

Lastly, if payment is made by means of a debit account and the NRC is obtained, the Complete Reference Number shall be included in the tax return.

Refund

Fill in (box “D” amount) only in the case of a self-assessment with a sum in box [26] (“Result of the self-assessment”) is negative, indicating full details of the account (IBAN, BIC/SWIFT) to which the amount is to be transferred. This account must be in the taxpayer’s name.

Negative (zero result)

If you are a taxpayer in the current financial year and have no amount to pay (zero tax payable) in a quarterly tax return period in that year, you must file quarterly self-assessment Form 490, filling in the “Negative tax return (no tax due)” box on the form (“Negative” box).

Supplementary

Mark the “Supplementary self-assessment” box with an “X” when this self-assessed tax return is supplementary to one or more other self-assessments previously filed for the same item and the same tax period.

In such a case, the confirmation number from the previous self-assessed tax return will be recorded in this section. If more than one self-assessed tax return has been submitted previously, the confirmation number from the last one of them will be recorded.



Pages 2 and 3

Adjustment (Art. 10.3 Law 4/2020)

Financial year

These boxes must contain the year of the period for adjustment of the taxable base referred to in Article 10.3 of Law 4/2020, of 15 October.

If the adjustment affects periods from different financial years, fill in each year.

Taxable base reported in the adjustment period: boxes [27], [111], [195], [279], [48], [132], [216], [300], [69], [153], [237], [321], [90], [174], [258] and [342]

You must enter the taxable base reported for the adjustment period and financial year.

Positive adjustment (taxable base): boxes [28], [112], [196], [280], [49], [133], [217], [301], [70], [154], [238], [322], [91], [175], [259], and [343]

In these boxes enter the additional amount (positive) of the taxable base not included in the period and financial year of the adjustment, as it was unknown at that time.

This positive adjustment of the taxable base is the total of the three taxable events (online advertising services, online intermediary services and data transmission services) for that financial year and adjustment period.

Negative adjustment (taxable base): boxes [29], [113], [197], [281], [50], [134], [218], [302], [71], [155], [239], [323], [92], [176], [260], and [344]

In these boxes enter the additional amount (negative) of the taxable base not included in the period and financial year of the adjustment, as it was unknown at that time.

This negative adjustment of the taxable base is the total of the three taxable events (online advertising services, online intermediary services and data transmission services) for that financial year and adjustment period.

Total adjustment (taxable base): boxes [30], [114], [198], [282], [51], [135], [219], [303], [72], [156], [240], [324], [93], [177], [261], and [345]

In these boxes enter the result of the sum of the amount previously entered in the positive adjustment (taxable base) and negative adjustment (taxable base) boxes in each period and financial year of the adjustment.

Tax rate: boxes [31], [115], [199], [283], [52], [136], [220], [304], [73], [157], [241], [325], [94], [178], [262], and [346]



These boxes will show the tax rate applicable each financial year (3 percent).

Positive adjustment (tax due): boxes [32], [116], [200], [284], [53], [137], [221], [305], [74], [158], [242], [326], [95], [179], [263], and [347]

These boxes will show the amount resulting from applying the tax rate to the relevant “Positive adjustment (taxable base)” box (depending on the financial year and period).

Negative adjustment (tax due): boxes [33], [117], [201], [285], [54], [138], [222], [306], [75], [159], [243], [327], [96], [180], [264], and [348]

These boxes will show the amount resulting from applying the tax rate to the relevant “Negative adjustment (taxable base)” box (according to the financial year and period).

Total adjustment (tax due): boxes [34], [118], [202], [286], [55], [139], [223], [307], [76], [160], [244], [328], [97], [181], [265], and [349]

These boxes show the result of adding the amount entered in the “Positive adjustment (tax due)” and “Negative adjustment (tax due)” boxes according to the relevant financial year and period.

Adjustment tax attributable to the State: boxes [35], [119], [203], [287], [56], [140], [224], [308], [77], [161], [245], [329], [98], [182], [266], and [350]

These boxes show the result of applying the “% including adjustment” boxes for the common territory to the “Total adjustment (tax due)” boxes (according to the relevant financial year and period in both cases).

Adjustment modification tax attributable to the State due to change in territorial distribution: boxes [36], [120], [204], [288], [57], [141], [225], [309], [78], [162], [246], [330], [99], [183], [267], and [351]

These boxes show the result of applying the tax rate to the “Taxable base reported in the adjustment period” boxes (according to the financial year and period). The difference between the “% including adjustment” and “% adjustment period” boxes for the common territory, according to the relevant financial year and period, must be applied to the result.

Total adjustment in tax due adjustment period attributable to the State: boxes [37], [121], [205], [289], [58], [142], [226], [310], [79], [163], [247], [331], [100], [184], [268], and [352]

These boxes are calculated by adding together the amounts entered in “Modification tax attributable to the State” and “Modification tax attributable to the State due to change in territorial distribution” boxes, according to the relevant financial year and period.



Information on taxes depending on territory (only for taxpayers who pay tax to more than one administration)

When it is appropriate to carry out the adjustment procedure provided for in Article 10.3 of Law 4/2020 and taxpayers are liable to pay tax to more than one administration, they must report the territory-specific percentage of taxation that was initially applicable in the adjustment period and the new territory-specific percentage of taxation that is now applicable with the adjustment included for Álava, Guipúzcoa, Vizcaya, Navarre and the common territory. To do so, the following boxes must be filled in, according to the relevant financial year and period:

Álava

% period subject to adjustment: boxes [38], [122], [206], [290], [59], [143], [227], [311], [80], [164], [248], [332], [101], [185], [269], and [353]

% with adjustment included: boxes [39], [123], [207], [291], [60], [144], [228], [312], [81], [165], [249], [333], [102], [186], [270], and [354]

Guipúzcoa

% period subject to adjustment: boxes [40], [124], [208], [292], [61], [145], [229], [313], [82], [166], [250], [334], [103], [187], [271], and [355]

% with adjustment included: boxes [41], [125], [209], [293], [62], [146], [230], [314], [83], [167], [251], [335], [104], [188], [272], and [356]

Vizcaya

% period subject to adjustment: boxes [42], [126], [210], [294], [63], [147], [231], [315], [84], [168], [252], [336], [105], [189], [273], and [357]

% with adjustment included: boxes [43], [127], [211], [295], [64], [148], [232], [316], [85], [169], [253], [337], [106], [190], [274], and [358]

Navarre

% period subject to adjustment: boxes [44], [128], [212], [296], [65], [149], [233], [317], [86], [170], [254], [338], [107], [191], [275], and [359]

% with adjustment included: boxes [45], [129], [213], [297], [66], [150], [234],



[318], [87], [171], [255], [339], [108], [192], [276], and [360]

Common territory

% period subject to adjustment: boxes [46], [130], [214], [298], [67], [151], [235], [319], [88], [172], [256], [340], [109], [193], [277], and [361]

% with adjustment included: boxes [47], [131], [215], [299], [68], [152], [236], [320], [89], [173], [257], [341], [110], [194], [278], and [362]

Total adjustment (tax due): box [363]

This box is the result of adding the “Total adjustment (tax due)” boxes for the financial years and periods subject to adjustment.

It must match the figure in box [18] “Adjustment tax due adjustment periods”.

Total adjustment attributable to the State Administration: box [364]

This box is the result of adding the “Total adjustment in tax due adjustment period attributable to the State” for the financial years and periods subject to adjustment.

It must match the figure in box [19] “Adjustment tax due adjustment periods attributable to the State”.