



## **“Deadlines filing and paying Tax on Financial Transactions”**

The Tax on Financial Transactions approved by Law 5/2020 of 15 October (BOE 16 October) comes into force on 16 January 2021.

The settlement period is monthly and the ordinary filing deadline is from 10th-20th of the month following the monthly settlement period.

However, the filing and payment of self-assessment returns for the first four months of 2021 will be made within the self-assessment filing and payment period corresponding to May 2021 (from 10 to 20 June 2021).