

# OFFICIAL STATE GAZETTE [BOE]

No. 274

Friday, 16 October 2020

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## I. GENERAL PROVISIONS

### HEAD OF STATE

**12355** *Law 4/2020, of 15 October on the Tax on Certain Digital Services.*

FELIPE VI

KING OF SPAIN

To all those who see and understand this instrument.

Let it be known: That the Spanish Parliament has approved and I hereby enact the following law:

#### PREAMBLE

I

The global economy is rapidly acquiring digital characteristics and, as a result, new ways of doing business have emerged. Digital business models are based largely on the ability to carry out activities remotely, including cross-border with little or no physical presence, on the importance of intangible assets, on the value of data, and on the contributions from end users to value creation.

However, current international tax laws are largely based on physical presence and were not designed to deal with business models based primarily on intangible assets, data and knowledge. Thus, they do not take into account those business models in which companies can provide digital services in a country without being physically present in it, they have difficulties in preventing the relocation of intangible assets to jurisdictions with little or no taxation, and they do not recognize the role users play in generating value for the most digitized companies through the provision of data or content generation or as components of the networks on which many digital business models are based. All of this leads to a disconnect between the place where value is generated and the place where companies pay taxes.

The foregoing shows that the current laws on corporate tax are no longer appropriate for taxing the profits generated by the digitization of the economy, when these are closely linked to value created by data and users, and therefore they require revision.

II.

The process to revise these laws has already been taking place for years at the international level. Thus, within the Organization for Economic Cooperation and Development (OECD) and the G20, the project on Base Erosion and Profit Shifting (BEPS) has been especially relevant in recent times, especially its Action 1 Report regarding the taxation challenges of the digital economy of 5 October 2015, as well as the Interim Report on the taxation challenges resulting from digitization of 16 March 2018. At the European Union level, it was addressed in a Communication of the European Commission entitled "A fair and efficient tax system in the European Union for the Digital Single Market," and adopted on 21 September 2017, and also in the package of proposals for Directives and Recommendations to achieve a fair and efficient taxation of the digital economy

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emitted on 21 March 2018. All of this institutional output demonstrates the concerns that exists worldwide on this issue.

Given the global dimension of the problem posed by taxation related to certain digital business models, there is international consensus that the best strategy to address it would be to find a solution at the global level, that is, within the OECD. This solution could consist in a revision of the concept of Permanent Establishment (digital) that would allow for the assignment of that part of the profit obtained by the company, which corresponds to the value derived from the data and contributions of the users, to the country where they emanate from or in which the data and those users are located. However, since the adoption and implementation of these consensual measures at the international and multilateral level could take a long time, several countries have begun to adopt unilateral measures to try to tackle this problem. Both global agreements and the adoption of unilateral measures are legitimate solutions foreseen in the aforementioned Interim Report of the G20/OECD on the taxation challenges derived from digitization.

The member states of the European Union have not been immune to this trend of adoption of unilateral measures and there are already several that have adopted or are in the process of adopting some measures in this regard. In addition, the European Commission itself submitted, on 21 March 2018, at the request of the Council, a proposal for a Directive on a common system of taxation for digital services that taxes income from the provision of certain digital services, whose main objective is to correct the inadequate allocation of taxation rights that occurs as a result of the lack of recognition by current international tax laws of the contribution of users to the creation of value for companies in the countries where they carry out their activity. The European Commission's proposal, consisting of an indirect tax on the provision of certain digital services, was ultimately rejected as the unanimity required for its approval could not be reached. It was agreed, nevertheless, that since the challenges of the digitization of the economy are global and affects all countries, that this debate should occur within the Inclusive Framework of the OECD, given its broader representation.

The Tax on Certain Digital Services regulated in this Law does anticipate the eventual conclusion of the negotiations related to the same in international forums. However, the long period of time that has elapsed since the international debates on this issue began without the adoption of practical solutions, together with concerns of societal pressure, tax justice and the sustainability of the tax system, make it necessary to adopt, following the path initiated by other countries, a unilateral solution that allows Spain to immediately exercise taxation rights that legitimately correspond to it in its territory, as this is where the data and user contributions that generate value for the company come from.

Recently, work has also restarted within the OECD to adapt the international tax system to the digitization of the economy through the reallocation of tax rights to countries or market territories, when an entity is participating in their economic activity, without the need of physical presence, creating a new nexus to that effect. Therefore, as already indicated in the OECD reports on the digital economy, the establishment of unilateral measures is temporary in nature. Thus, this provisional nature applies to the new tax until new legislation incorporating the solution adopted internationally comes into force.

### III.

The Tax on Certain Digital Services is aimed at activities related to the provision of certain digital services. Specifically, these are digital services in relation to which there is user participation that constitutes a contribution to the value creation process of the company that provides the services, and through which the company monetizes those user contributions. That is to say,

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the services contemplated by this tax are those that could not exist in their current form without the involvement of users. The role played by the users of these digital services is unique and more complex than that traditionally adopted by a customer of an *offline* service.

By focusing on the services provided, without taking into account the characteristics of the provider, including their economic capacity, the Tax on Certain Digital Services is not a tax on income or wealth, and therefore is not covered by the double taxation agreements, as established in the reiterated Interim Report of the G20/OECD on the taxation challenges derived from digitization. It is configured, therefore, as an indirect tax, which is otherwise compatible with the Value Added Tax.

#### IV.

The tax is limited to taxing only the following services, which for the purposes of this Law are identified as "Digital Services": the inclusion, in a digital interface, of advertising targeted at users of said interface ("Online Advertising Services"); the provision of multi-sided digital interfaces that allow its users to locate and interact with other users, or even facilitate deliveries of underlying goods or services directly between those users ("Online Intermediation Services"); and the transmission, including the sale or assignment, of the data collected about users that have been generated by activities carried out by the latter in digital interfaces ("Data Transmission Services"). In no case is the transport of communication signals referred to in Law 9/2014, of 9 May, General of Telecommunications, included.

As a consequence of the above justification and definition of the tax, the following cases are excluded from its scope (among other cases): the deliveries of goods or underlying services that take place between users in the framework of an online brokerage service; the sales of goods or services contracted online through the website of the supplier of those goods or services ("electronic commerce" retail activities) in which the supplier is not acting as an intermediary, since, for the retailer, the creation of value resides in the goods and services provided, and the digital interface is used only as a means of communication. In order to determine whether a supplier sells goods or services online on its own account or provides intermediation services, the legal and economic substance of the transaction must be taken into account.

#### V.

The taxpayers of this tax are the legal persons and entities referred to in Article 35.4 of the General Tax Law, whether they are established in Spain, in another member state of the European Union, or in any other state or jurisdiction not belonging to the European Union that, at the beginning of the settlement period, exceed the following two thresholds: the net amount of their turnover in the previous calendar year exceeds 750 million euros; and that the total amount of their income derived from the provision of digital services subject to the tax, once the rules established for the determination of the tax base have been applied (in order to determine the part of said income that corresponds to users located in Spanish territory), corresponding to the previous calendar year, exceeds 3 million euros.

The first threshold limits the application of the tax to large companies, which are those capable of providing these digital services based on data and user input, and which rely largely on the existence of extensive networks of users, in high data traffic and in the exploitation of a solid position in the market. This threshold, which is the same as that contained in Council Directive (EU) 2016/881, of 25 May 2016, amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation

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and which establishes the declaration regarding the Country-by-Country Report, for the equivalent international laws adopted in application of Action 13 of the OECD Project and of the G-20 on the Base Erosion and Profit Shifting (BEPS), regarding the documentation on transfer prices and country-by-country reports, and in other European regulatory projects, will provide legal certainty since it will allow companies and the tax Administration to determine more easily if an entity is subject to the tax. In addition, it will make it possible to exclude from the new tax small and medium-sized companies and emerging companies, for which the compliance costs associated with it could have a disproportionate effect.

The second threshold limits the application of the tax to cases in which there is a significant digital footprint in the territorial area of application of the tax in relation to the types of digital services taxed.

Special laws are established, however, for entities that belong to a group. Thus, in order to determine whether an entity exceeds the thresholds and is therefore considered a taxpayer, the thresholds must be applied in relation to the amounts applicable to the entire group.

## VI.

Only those benefits of digital services that can be considered linked in some way with the territory of application of the tax will be subject to the tax, which will be understood to happen when there are users of said services located in that territory, which is precisely what constitutes the link that justifies the existence of the tax. In order to consider that users are located in the territory of application of the tax, several specific laws are established for each of the digital services, which are based on the place where the devices of those users have been used, located in turn as a general rule, from the Internet protocol (IP) addresses of the same unless other means of proof are used, in particular, other geolocation capabilities of the devices.

Any processing of personal data carried out in the context of the Tax on Certain Digital Services must be carried out in accordance with the provisions of Regulation (EU) 2016/679 of the European Parliament and of the Council, of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data and in Organic Law 3/2018, of 5 December on the Protection of Personal Data and guarantee of digital rights.

## VII.

The taxable base of the tax will be constituted by the amount of the income, excluding, where appropriate, the Value Added Tax or other equivalent taxes, received by the taxpayer for each of the digital service modalities subject to the tax, carried out in the territory of its application. For the purposes of calculating the base, rules are established to be able to exclusively tax that part of the income which corresponds to users located in the territory by applying the tax in relation to the total number of users.

The tax will be imposed at the rate of 3 percent, its application will be on each taxed service modality, and the settlement period will be quarterly.

## VIII.

This Law consists of sixteen articles and six final provisions.

The first final provision incorporates the authorizing title under which the law is approved, which is none other than that established by the Constitution, according to which exclusive powers in matters of general Finance is attributed to the State.

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## IX.

In accordance with the provisions of Law 39/2015, of 1 October on the Common Administrative Procedure of Public Administrations, the preparation of this Law has been carried out in accordance with the principles of necessity, efficiency, proportionality, legal certainty, transparency and efficiency.

Thus, the principles of necessity and efficacy are met. In particular, since what the new law regulates is the adoption of a unilateral measure that consists of the *ex novo* creation of a tax, its adoption by means of a norm with the force of law is necessary, without having considered other legislative alternatives of a lower rank. The new Law is constituted as the ideal instrument from the point of view of effectiveness to achieve the general economic policy objectives set forth therein: to face the challenges that, from the point of view of tax legislation, the digitization of the economy poses. In particular that of correcting the inadequate allocation of tax rights that occurs as a consequence of the lack of recognition, by current international tax regulations, of the contribution of users to the creation of value for companies in the countries where they develop their activity.

The principle of proportionality is also fulfilled, inasmuch as it is narrowly designed to specifically achieve the objectives pursued.

With respect to the principle of legal certainty, the coherence of this legislative project with the rest of the national legal system has been guaranteed. Likewise, the greatest efforts have been made in the drafting of this legislative project to try to guarantee the same legal certainty in the interpretation and application of the tax regulated therein, despite the challenge posed by the novel nature of the concepts that are handled in the same, not only in the realm of our domestic law, but worldwide.

The principle of transparency has been guaranteed, without prejudice to its official publication in the "Official State Gazette," through the hearing and public information process required for the development of this project.

In relation to the principle of efficiency, an attempt has been made such that the law generates the least possible administrative burdens and indirect costs, promoting the rational use of public resources. In this sense, the information and documentation requirements required of taxpayers are limited to what is strictly essential to guarantee a minimum control of their activity by the tax Administration.

Finally, this legislative project has been communicated to the European Commission for the purposes of Article 5.1 in relation to Article 7.4 of Directive (EU) 2015/1535 of the European Parliament and of the Council, of 9 September 2015, laying down a procedure for the provision of information in the field of technical regulations and of rules on Information Society services

*Article 1. Nature and object.*

The Tax on Certain Digital Services is an indirect tax placed on, in the manner and conditions provided in this Law, the provision of certain digital services in which there is intervention by users located in the territory of application of said tax.

*Article 2. Territorial application of the tax.*

1. The tax applies throughout the Spanish territory.
2. The provisions of the previous section shall be understood without prejudice to the regional tax regimes defined under the Economic Agreements in force, respectively, in the Historical Territories of the Basque Country and in the Foral Community of Navarra.

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*Article 3. Treaties and conventions.*

The provisions of this Law shall be understood without prejudice to the provisions of international treaties and conventions that have become part of the internal order, in accordance with Article 96 of the Spanish Constitution.

*Article 4. Concepts and definitions.*

For the purposes of this Law, the following terms will be understood to mean:

1. Digital Content: data provided in digital form, such as computer programs, applications, music, videos, texts, games and any other computer program, other than the data that constitutes the digital interface itself.
2. Internet Protocol (IP) Address: code that is assigned to interconnected devices to enable their communication over the Internet.
3. Group: group of entities in which one entity holds or may hold control of another or others according to the criteria established in Article 42 of the Commercial Code, regardless of their residence and the obligation to prepare consolidated annual accounts.
4. Digital Interface: any software, including websites or parts thereof, or application, including mobile applications, or any other means, accessible to users, that enables digital communication.
5. Digital Services: these are limited exclusively to online advertising, online intermediation and data transmission.
6. Online Advertising Services: those that are included in a digital interface, operated by the owner of said interface or third parties, consisting of advertising targeted at the users of said interface. When the entity that includes the advertising does not own the digital interface, it will be considered the provider of the advertising service, and not to the entity that owns the interface.
7. Online Intermediation Services: those that make available to users a multi-sided digital interface (which allows interaction with different users concurrently) that facilitates the fulfillment of underlying supplies of goods or services directly between users, or that allows them to locate other users and interact with them.
8. Data Transmission Services: covers data that is transmitted for consideration, including by sale or transfer, which has been collected from users and is generated through activities carried out by these users on digital interfaces.
9. User: any person or entity that uses a digital interface.
10. Targeted Advertising: any form of commercial digital communication for the aimed at promoting a product, service or brand, aimed at users of a digital interface based on the data collected from them. All advertising will be considered "targeted advertising," unless proven otherwise.
11. Regulated Financial Services: financial services which a regulated financial entity is authorized to provide.
12. Regulated Financial Entity: financial service provider that is subject to authorization, or registration, and supervision in application of any national law or harmonization measure for the regulation of financial services adopted by the European Union, including those financial service providers subject to supervision in accordance with regulations not issued by the European Union which, by virtue of a legal act of the European Union, is considered equivalent to the measures of the European Union.

*Article 5. Taxable transactions.*

Those digital services provided in the territory of application of the tax carried out by the taxpayers of this tax will be subject to the tax.



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## Article 6. *Events not subject to the tax.*

The following will not be subject to tax:

- a) sales of goods or services contracted online through the website of the provider of those goods or services, in which the provider does not act as an intermediary;
- b) deliveries of underlying goods or services that take place between users, within the framework of an online intermediation service;
- c) the provision of online intermediation services, when the sole or main purpose of said services provided by the entity that carries out the provision of a digital interface is to supply digital content to users or to supply communication services to users or to supply payment services to user;
- d) the provision of financial services regulated by regulated financial entities;
- e) the provision of data transmission services, when performed by regulated financial entities;
- f) the provision of digital services when they are carried out between entities that are part of a group with a direct or indirect participation of 100 percent.

## Article 7. *Place of provision of digital services.*

1. The provision of digital services will be understood to be carried out in the territory of application of the tax when a user is located in that territorial area, regardless of whether the user has paid any consideration that contributes to the generation of income derived from the service.

2. It shall be deemed that a user is located in the territory of application of the tax:

- a) In the case of online advertising services, when at the time the advertising appears on that user's device, the device is in that territorial area.
- b) In the case of online intermediation services where there exists a facilitation of deliveries of underlying goods or services directly between users, when the conclusion of the underlying transaction by a user is carried out through the digital interface of a device that at the time of its conclusion is in that territorial area.

For other online intermediation services, when the account that allows the user to access the digital interface has been opened using a device that at the time of opening is in that territorial area.

c) In the case of data transmission services, when the transmitted data has been generated by a user through a digital interface that has been accessed through a device that at the time of data generation is in that territorial area.

3. For the purpose of determining the place where the digital services have been rendered, the following will not be taken into account:

- a) the place where the underlying delivery of goods or services is carried out, in the case of online intermediation services where this exists;
- b) the place from which any payment related to a digital service is made.

4. For the purposes of this article, it will be presumed that a specific device of a user is located in the place that is determined according to the IP address of the device, unless it can be concluded that said place is a different one by using other legally admissible means of proof, in particular, the use of other geolocation tools.

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5. The data that can be collected from users in order to apply this Law is limited to those that allow the location of users' devices in the territory of application of the tax.

## Article 8. *Taxpayers.*

1. Taxpayers of this tax are legal persons and entities referred to in Article 35.4 of Law 58/2003, of 17 December, General Tax, that on the first day of the settlement period exceed the following two thresholds:

- a) that the net amount of its revenues in the previous calendar year exceeds 750 million euros; and
- b) that the total amount of their income derived from the provision of digital services subject to tax, once the rules provided for in Article 10 have been applied, corresponding to the previous calendar year, exceeds 3 million euros.

When the activity had started in the immediately preceding year, the above amounts will be rounded up to a year.

2. When the amounts referred to in section 1 are available in a currency other than the euro, they will be converted into euros by applying the exchange rate published in the latest Official Journal of the European Union available for the calendar year in question.

3. In the cases of entities that are part of a group, the amounts of the thresholds referred to in section 1 to be taken into account will be those of the group as a whole. To these effects:

- a) the threshold of letter a) of paragraph 1 will be the same as that contained in Council Directive (EU) 2016/881, of 25 May 2016 amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation, which establishes the declaration related to the Country-by-Country Report, and in the equivalent international standards adopted in application of Action 13 of the OECD and G-20 Project on Base Erosion and Profit Shifting (BEPS), relating to documentation on transfer pricing and country-by-country reporting;
- b) The threshold of letter b) of section 1 shall be determined without eliminating the digital services provided subject to this tax made between the entities of a group.

In the event that the group exceeds these thresholds, each and every one of the entities that are part of it will be considered as taxpayers, to the extent that they carry out the taxable transaction, regardless of the amount of income referred to in the letter b) of said section that correspond to them.

## Article 9. *Accrual.*

The tax will accrue when the taxed operations are rendered, executed or carried out.

Notwithstanding the provisions of the preceding section, in operations subject to tax that generate advance payments prior to the performance of the taxable transaction, the tax will accrue at the time of total or partial collection of the price for the amounts actually received.

## Article 10. *Taxable base.*

1. The taxable base of the tax will be constituted by the amount of the income, excluding, where appropriate, the Value Added Tax or other equivalent taxes, received by the taxpayer for each of the digital service modalities subject to the tax, carried out in the territory of its application.



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In the provision of digital services between entities of the same group, the taxable base will be its open market value.

2. For the purposes of determining the taxable base of the tax, the following rules will be taken into account:

a) In the case of online advertising services, the proportion that represents the number of times the advertising appears on devices that are in the territory of application of the tax with respect to the total number of times said advertising appears on any device, will be applied to the total income obtained, regardless of where they are located.

b) In the case of online intermediation services in which there is facilitation of deliveries of underlying goods or services directly between users, the proportion representing the number of users located in the territory of application of the tax with respect to the total number of users that take part in this service will be applied to the total income obtained, regardless of where they are located.

The taxable base of the other intermediation services will be determined by the total amount of the income derived directly from the users when the accounts that allow access to the digital interface used had been opened using a device that was found at the time of its opening in the territory of application of the tax.

For the purposes of the provisions of the preceding paragraph, the time in which the account used was opened will be irrelevant.

c) In the case of data transmission services, the proportion that represents the number of users who have generated said data that are located in the territory of application of the tax with respect to the total number of users who have generated said data will be applied to the total income obtained, regardless of where they are located.

For the purposes of the provisions of the previous paragraph, the time in which the transmitted data was collected will be irrelevant.

3. If the amount of the taxable base is not known in the settlement period, the taxpayer must provisionally determine it by applying well-founded criteria that take into account the total period in which income derived from these digital services will be generated, without prejudice to its regularization when said amount is known, through self-assessment corresponding to that settlement period.

The regularization must be carried out within a maximum of 4 years following the date of accrual of the tax corresponding to the operation.

4. When the taxable base has been incorrectly determined, the taxpayer must proceed to rectify it in accordance with the provisions of Law 58/2003, of 17 December, General Tax, and its implementing regulations.

5. The taxable base will be determined by the direct estimation method, with no exceptions other than those established in the regulations governing the indirect estimation method of the taxable bases.

**Article 11. Tax rate.**

The tax will be levied at the rate of 3 percent.

**Article 12. Net tax liability.**

The net tax liability will be the amount resulting from applying the tax rate to the tax base.

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*Article 13. Formal obligations.*

1. Taxpayers will be obligated, with the requirements, limits and conditions to be determined by regulation, to:

- a) Submit declarations regarding the beginning, modification and cessation of activities that determine whether they are subject to the tax.
- b) Request from the Administration a tax identification number, and communicate it through legally valid means when required by law.
- c) Keep the records that are established by regulation.
- d) Submit periodically or at the request of the Administration, information related to its digital services.
- e) Appoint a representative for the purposes of compliance with the obligations imposed in this Law in the case of taxpayers not established in the European Union.

The taxpayer, or his representative, will be obliged to inform the tax Administration of the appointment, duly accredited, before the end of the declaration period for the operations subject to the tax.

f) Keep, during the prescription period provided for in Law 58/2003, of 17 December, General Tax, the supporting documents and transaction records of the operations subject to the tax. In particular, they must keep those means of proof that allow for the identification of the place of provision of the taxed digital service.

g) Translate into Spanish, or any other official language, when required by the tax Administration for the purposes of controlling the taxpayer's tax situation, the invoices, contracts or supporting documents corresponding to the provision of digital services that are understood to be carried out in the territory of application of the tax.

h) Establish the systems, mechanisms or agreements that allow for the determination of the location of the users' devices in the territory of application of the tax.

2. Likewise, they will be obliged to comply with any other formal obligations established by tax regulations.

*Article 14. Tax management.*

The settlement period will coincide with the calendar quarter.

Taxpayers must submit the corresponding self-assessments and deposit the tax owed in the place, form and deadlines established by order of the head of the Ministry of Finance.

*Article 15. Infringements and penalties.*

1. Without prejudice to the special provisions set forth in this Article, tax offenses relating to this tax will be qualified and sanctioned in accordance with the provisions of Law 58/2003, of 17 December, General Tax, and other generally applicable regulations.

2. For the purposes of this tax, a serious tax offense constitutes a breach of the obligation referred to in Article 13.1.h) of this Law.

The penalty will consist of a pecuniary fine of 0.5 percent of the net amount of the turnover of the previous calendar year, as established in Article 8 of this Law, with a minimum of 15,000 euros and a maximum of 400,000 euros, for each calendar year in which the breach referred to in the preceding paragraph has occurred.

3. The amount of the penalty that must be paid for the commission of the offense established in this article may be reduced in accordance with the provisions of Article 188.3 of Law 58/2003, of 17 December, General Tax.

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Article 16. *Jurisdictional order.*

The contentious-administrative jurisdiction, after exhaustion of the economic-administrative route, will be the only competent one to settle disputes of fact and law that arise between the tax administration and taxpayers, in relation to any of the issues to which this law refers.

Sole transitory provision. *Determination of thresholds.*

During the period between the date of entry into force of this Law and the following 31 December, in order to determine compliance with the threshold referred to in Article 8.1.b), of this Law the total amount of the income derived from the provision of digital services subject to tax will be taken into account from the entry into force of this Law until the end of the settlement period rounded up to a year.

First final provision. *Authorizing competence.*

This Law is issued under the protection of the exclusive competence of the State in matters of General Finance provided for in Article 149.1.14 of the Spanish Constitution.

Second final provision. *Regulatory development and enforcement.*

The Government is empowered to dictate how many provisions are necessary for the development and execution of this Law.

Third final provision. *Modification by the Law of General State Budgets.*

The General State Budget Law may:

- a) Modify the quantitative thresholds that determine the status of taxpayer.
- b) Modify the tax rate.
- c) Introduce and modify the precise regulations to fulfill the obligations derived from Community Law.
- d) Modify events not subject to the tax.

Fourth final provision. *Self-assessments and income corresponding to the second and third quarters of 2020.*

During the year 2020, the submission of the self-assessments corresponding to the settlement periods of the second and third quarter, as well as the deposit of the respective tax owed, will not be required, in any case, before 20 December.

Fifth final provision. *Adaptation of the Economic Agreement with the Autonomous Community of the Basque Country and the Economic Agreement between the State and the Foral Community of Navarra.*

Within three months of its publication in the "Official State Gazette," the Mixed Commission of the Economic Agreement with the Basque Country and the Commission of the Economic Agreement with Navarra will meet to agree on the corresponding adaptation of the Economic Agreement with the Autonomous Community of Basque Country, approved by Law 12/2002, of 23 May, in accordance with the provisions of its second additional provision, and of the Economic Agreement between the State and the Foral Community of Navarra, approved by Law 28/1990, of 26 December, in accordance with the provisions of its Article 6.

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Sixth final provision. *Entry into force.*

This Law shall enter into force three months after its publication in the "Official State Gazette."

Thus,  
I command all Spaniards, individuals and authorities, to keep and enforce this law.

Madrid, 15 October 2020.

KING FELIPE

The President of the Government,  
PEDRO SÁNCHEZ PÉREZ-CASTEJÓN