

Government Approves DAC7 Tax Models, Registration, Reporting, Filing Obligations of Digital Platforms

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The government has approved the DAC7 tax models relating to registration and reporting obligations for digital platforms operators. The approval of the tax models was required to complete the implementation of the DAC7 regulations. For prior coverage, see [Government Approves DAC7 Regulations Covering Due Diligence, Reporting Obligations of Digital Platforms \(2 February 2024\)](#).

The details of tax models approved are set out below.

Tax Model 040

This census model will be used to file the initial registration, subsequent modifications and withdrawal in the following registries:

- the registry of foreign platform operators that comply with the connection criteria applicable in Spain, but facilitate the carrying on of relevant activities by reportable sellers or involving the rental of immovable property located in Spain or another Member State, and are not considered qualified non-EU platform operators; and
- the registry of platform operators obliged to communicate information (e.g. platform operators that are tax residents or have a permanent establishment in Spain).

The initial registration must be filed when the activity as a platform operator starts.

Tax Model 238

This model must be submitted annually for reporting information to the tax authorities by the following platform operators:

- operators that have demonstrated upfront to the tax authorities that they do not have reportable sellers. In this case, the tax model must contain only such data that indicates the status of excluded platform operators; and
- operators that are obliged to communicate the information to the tax authorities (e.g. because they are tax residents or have a permanent establishment in Spain and are not qualified non-EU platform operators).

Tax model 238 must be presented annually during January of the year following the year to which the information being communicated refers.

Ministerial Order HAC/72/2024 of 1 February 2024 entered into force on 6 February 2024 and is available [here](#) (as a PDF and in Spanish only).

The first information reporting under tax model 238 to be filed in 2024, containing the data relating to the year 2023, must be submitted within 2 months from the entering into force of the Order (i.e. between 6 February 2024 and 6 April 2024).

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