

Spain

# Public Consultation on DAC 7 Tax Model Ends on 4 December 2023

4 December 2023

Report from our correspondent A. de Juan Ledesma, International Tax Department, REPSOL Group

The Ministry of Finance has launched a public consultation on the DAC7 new tax model 238, the reporting requirement for digital platforms operators. The consultation ran until 4 December 2023.

Following the European Commission's directions to complete transposition into national law, on 25 May 2023, Spain enacted Law 13/2023 of 24 May 2023, implementing the [Amending Directive to the 2011 Directive on Administrative Cooperation \(2021/514\) \(DAC7\)](#) into national law, by amending the General Tax Law, with retroactive effect from 1 January 2023. For previous reporting, see [European Commission Asks Six Member States to Complete Transposition of DAC7 into National Law \(14 July 2023\)](#) and [Spain Implements DAC7, Amends DAC6 \(26 May 2023\)](#).

Tax model 238 must be filed in January of the calendar year following the year to which the information to be supplied refers. Therefore, the impacted digital platforms will have to submit this tax form for the first time by 31 January 2024 with respect to 2023 information.

The announcement of the public consultation, dated 23 November 2023, is available [here](#) (in Spanish).

---

Spain - Public Consultation on DAC 7 Tax Model Ends on 4 December 2023 (04 Dec. 2023), News IBFD.

Exported / Printed on 10 Mar. 2024 by hkermadi@deloitte.lu.