

ORDER HAC/510/2021, OF 26 MAY, APPROVING FORM 604 "TAX ON FINANCIAL TRANSACTIONS. SELF-ASSESSMENT" AND ESTABLISHING THE METHOD AND PROCEDURE FOR FILING.

Law 5/2020, of 15 October, on Tax on Financial Transactions, introduces this new tax in Spain for certain security acquisition transactions.

The implementing regulations of this Law can be found in Royal Decree 366/2021, which implements the procedure for the filing and payment of self-assessments of the Tax on Financial Transactions and amends other tax regulations.

This Royal Decree specifies in detail the procedure for the filing and payment of self-assessments through a central securities depository established in Spain, differentiating between the various cases in which this procedure is applicable, and detailing how information payment of the tax debt is channelled from the taxpayer to the Tax Agency.

This is a novel procedure in our tax system by which the central securities depository will file a self-assessment on behalf of and for each taxpayer and will pay the relevant tax debt.

Adopting this procedure is justified by the special circumstances of this Tax and it is based on the similar French tax collection system.

A significant percentage of taxpayers will predictably not be resident in Spain, with few ties to the Spanish Tax Agency as they are financial brokers whose activity in many cases is to issue share purchase options on behalf of acquiring clients for implementation by market members..

A procedure for filing and payment of tax self-assessments by the taxpayer is also planned when not applicable by a central securities depository established in Spain.



This order approves the self-assessment form of the Tax on Financial Transactions, form 604, establishing the means, general terms and conditions and procedure for filing and payment. This form includes an informative appendix to indicate detailed information on the transactions declared; the appendix must be filled in previously.

In accordance with the provisions of Law 39/2015, of 1 October, on the Common Administrative Procedure for Public Administrations, this order has been drafted according to the principles of need, efficacy, proportionality, legal certainty, transparency and efficiency.

The principles of need and legal efficacy are met as implementation is necessary for the effective applicable of the Tax on Financial Transactions.

Proportionality is also met as it contains the regulation necessary to achieve the objectives that justify its approval.

Regarding the principle of legal certainty, consistency of the text with other Spanish legal regulations has been guaranteed, creating a stable, predictable, integrated, clear and certain regulatory framework that facilitates information and understanding and, therefore, action and decision-making for the different taxpayers affected without introducing unnecessary administrative burdens.

Notwithstanding official publication in the Official State Gazette, the principle of transparency has been guaranteed by publishing the draft order and its report on the Treasury website for the purpose of disclosing the text to citizens during the public hearing and information procedure.

Finally, in relation to the principle of efficiency, the regulation was drafted so as to generate minimum administrative burdens for citizens, as well as the lowest possible indirect costs, promoting the rational use of public resources and full respect for the principles of budgetary stability and financial sustainability.

This order is issued to implement the powers granted to the Treasury provided for in Article 6.1 and 8, as well as final provision five, of Royal Decree 366/2021, implementing the procedure for filing and payment of self-assessments of the Tax on Financial Transactions and amending other tax regulations.

Article 117 of the General Regulation on tax management and inspection actions and procedures and implementing common rules for tax application procedures, approved by Royal Decree 1065/2007, of 27 July, enables the Ministry of Economy and Finance, at state level, to approve tax return, self-assessment and data reporting forms, as well as to establish the means, place and deadlines for filing.

The above powers of the Minister of Economy and Finance must be currently understood to be addressed to the Treasury Minister in accordance with the provisions of Article 5 of Royal Decree 2/2020, of 12 June, which restructures ministerial departments.

Accordingly, I order:

Article 1. Approval of form 604, “Tax on Financial Transactions. Self-assessment”.

Approval of form 604, “Tax on Financial Transactions. Self-assessment”, in electronic format, whose content is listed in appendices I and II of this order.

Appendix I contains the Tax self-assessment and appendix II the format of informative details of transactions subject to the tax. Appendix II must be filled in before appendix I.

The reference number obtained when filling in the informative appendix must be included when filing form 604.

The identification number that must be included on self-assessment form 604 will be a sequential number; the first three digits will be the code 604.

Article 2. Taxpayers who must file form 604, “Tax on Financial Transactions. Self-assessment”.

Form 604, “Tax on Financial Transactions. Self-assessment” must be filed by the taxpayers provided for in Article 6 of Law 5/2020, of 15 October, on the Tax on Financial Transactions.

The Tax self-assessment must be filed and paid:

1. Through a central securities depository established in Spain, on behalf of each taxpayer who completed the notification and payment referred to in Article 5 of Royal Decree 366/2021, of XX XX, implementing the procedure for filing and payment of self-assessments for the Tax on Financial Transaction and amending other tax regulations, in the cases provided for in Articles 2.2, 3 and 4 of this Royal Decree.

2. In other cases where filing through a central securities depository established in Spain is not applicable, the taxpayer must file the relevant form 604, “Tax on Financial Transactions. Self-assessment”, pursuant to Article 8 of the Royal Decree.

Article 3. Filing deadline for form 604, “Tax on Financial Transactions. Self-assessment”.

The settlement period will coincide with the calendar month in accordance with the provisions of Article 8.3 of Law 5/2020, of 15 October, on the Tax on Financial Transactions.

Pursuant to the provisions of Articles 6.1 and 8 of Royal Decree 366/2021, which implements the procedure for the filing and payment of self-assessments of the Tax on Financial Transactions and amends other tax regulations, form 604 “Tax on Financial Transactions. Self-assessment”, must be filed and paid, as relevant, by the central securities depository or by the taxpayer, between the 10th and 20th of the month following the relevant monthly settlement period.

Article 4. Means of filing form 604, “Tax on Financial Transactions. Self-assessment”.

Form 604, “Tax on Financial Transactions. Self-assessment” must be filed online, at the AEAT eOffice, by:

1. An identification, authentication and electronic signature system using a recognised electronic certificate issued in accordance with the terms and conditions provided for in Law 6/2020, of 11 November, regulating certain aspects of trusted electronic services which, according to regulations in force at any time, is accepted by the Tax Agency.
2. When taxpayers are individuals not required to file through a central securities depository established in Spain, they can also file using the Cl@ve system, regulated in Order PRE/1838/2014, which enables citizens to interact with public services electronically using agreed passwords after registering as a user in the system.

Article 5. Authorisation for filing form 604, “Tax on Financial Transactions. Self-assessment”.

Form 604, “Tax on Financial Transactions. Self-settlement”, will be filed electronically online:

1. In the cases provided for in Articles 2.2, 3 and 4 of Royal Decree 366/2021, which implements the procedure for the filing and payment of self-assessments of the Tax on Financial Transactions and amends other tax regulations, through a central securities depository established in Spain acting on behalf of the taxpayer.

2. In the cases provided for in Article 8 of Royal Decree 366/2021, which implements the procedure for the filing and payment of self-assessments of the Tax on Financial Transactions and amends other tax regulations , the form may be filed:

a) By taxpayers or, if applicable, their legal representatives.

b) By voluntary representatives of taxpayers with powers to file tax returns and self-assessments online before the Tax Agency or to represent them, under the terms established at each moment, before the Directorate-General of the Tax Agency.

) By persons or entities who, according to Article 92 of Law 58/2003, of 17 December, the General Tax Act, are classified as social collaborators in the application of taxes and meet the requirements and conditions that, for these purposes, are established by legislation in force at any time.

Article 6. General terms and conditions for filing form 604, “Tax on Financial Transactions. Self-assessment”.

Filing form 604, “Tax on Financial Transactions. Self-settlement”, electronically will be subject to compliance with the following general terms and conditions:

a) The central securities depository established in Spain must have a Tax Identification Number (NIF). The taxpayer must have a Tax Identification Number (NIF) or, in its absence, an individual identification code.

b) To file electronically online in accordance with one of the systems provided for in Article 4.1 of this order, based on recognised electronic certificates, the central securities depository in the cases established in Article 5.1 of this order, or the taxpayer in the cases established in Article 5.2 of this order, must have an electronic certificate which, according to regulations in force at any time, is accepted by the Tax Agency.

When filed by the taxpayer as provided for in Article 5.2 of this order, the form may be filed electronically using any of the means set forth in Article 4, as appropriate. When filed using one of the systems provided for in Article 4.1 of this order, based on recognised electronic certificates, by proxies or social collaborators, these proxies or social collaborators must have a recognised electronic certificate, under the terms set forth in the above paragraph.

c) To file electronically, the filer must previously either fill in and transfer the data on the form “Tax on Financial Transactions. Self-assessment” available at the Tax Agency eOffice, or using software to obtain the form 604 file with content adapted to the designs shown in appendices I and II to this order.

Article 7. Procedure for obtaining the individual identification code.

1. The individual identification code for the purpose of the Tax on Financial Transactions referred to in Article 6.1 and Article 8 of Royal Decree 366/2021, which implements the procedure for the filing and payment of self-assessments of the Tax on Financial Transactions and amends other tax regulations, will be assigned before filing form 604 “Tax on Financial Transactions. Self-assessment” when the taxpayer does not have a Spanish tax identification number.

2. The application for individual identification code for the purpose of the Tax on Financial Transactions will be sent via the Tax Agency eOffice. This application must provide identification details to provide the unique taxpayer with a unique code.

3. The individual identification code may not be used for the taxpayer for purposes other than filing form 604, "Tax on Financial Transactions. Self-assessment".

Article 8. Procedure for filing form 604, "Tax on Financial Transactions. Self-assessment".

1. Prior to filing form 604, the informative appendix must be filed and, where appropriate in the cases provided for in Article 9.1.1 of this order, the tax liability from the self-assessment must be paid.

2. The informative appendix will be filed as follows:

a) The taxpayer or, where appropriate, the filer will log into the Tax Agency eOffice and go to the form 604 filing procedure.

b) Next, the taxpayer or, where appropriate, the filer will fill in the informative appendix form or select a file previously prepared using an external program adapted to the logical designs indicated in appendix II to this order.

c) The taxpayer or, where appropriate, the filer will send the informative appendix using any of the systems set forth in Article 4 of this order.

If the filer is a person or entity authorised to file tax returns on behalf of third parties, it will be necessary to file by means of the system described in Article 4.1 of this order, using their own electronic certificate.

d) If the informative appendix is sent successfully, the Tax Agency will show a screen or, where appropriate, an electronic message with the type 1 record data included in appendix II to this order, validated with a 16-character secure verification code, as well as the date and time of filing.

e) If any record is rejected, a screen or, where appropriate, an electronic message will appear with the errors detected; these errors must be corrected.

3. After filing the informative appendix and, where appropriate, making payment as provided for in Article 9.1.1 of this order, form 604, “Tax on Financial Transactions. Self-assessment”, will be filed as follows:

a) First, the filer will log into the Tax Agency eOffice and go to the form 604 filing procedure.

Next, they will fill in form 604 or select a file previously prepared using an external program adapted to the content indicated in appendix I to this order. Information provided in this way must include the reference number obtained when filing the informative appendix referred to in section 2 of this article.

In the cases provided for in Article 9.1.1 of this order, the Complete Reference Number (NRC) provided by the collaborating organisation will be included in the form or file prepared using an external program.

b) Secondly, the filer will transfer the self-assessment using the systems enabled according to Article 4 of this order.

In the cases provided for in Article 9.1.1 of this order, the form must be submitted on the same day as payment is made. In spite of this, in the event of technical problems that prevent electronic submission on the same date as payment is made, it can be submitted up to four calendar days following payment. In no case will this alter the tax return filing and payment deadline.

If as provided in Article 5.2 of this order, the filer is a duly authorised social collaborator, the form must be submitted using the system set forth in Article 4.1 of this order, using their own recognised electronic certificate.

c) If the self-assessment is accepted, the Tax Agency will show a screen or, where appropriate, an electronic message with details of the self-assessment validated with a 16-character secure verification code, as well as the date and time of filing.

d) If the self-assessment is rejected, a screen or, where appropriate, an electronic message will appear with the errors detected. In this case, the errors must be corrected either in the entry form or with the program used to generate the file, or by filing again if the error was caused by another reason.

) The taxpayer or filer must keep the accepted self-assessment as well as, where applicable, the payment document validated with the secure verification code.

Article 9. Payment procedure for form 604, "Tax on Financial Transactions. Self-assessment".

1. When form 604 must be filed by the taxpayer, payment will be made according to the procedure set forth in Article 7.a) of Order HAP/2194/2013, of 22 November, regulating the procedures and general terms and conditions for filing certain self-assessments and informative tax returns.

If the taxpayer does not have an account with a credit institution that collaborates in tax collection management, payment must be made by bank transfer according to the procedure established at any time by the Tax Agency.

2. When form 604 must be filed by a central securities depository established in Spain according to the provisions of Article 2 to 6 of Royal Decree 366/2021, which implements the procedure for filing and payment of self-assessments for the Tax on Financial Transactions and amends other tax regulations, payment will be made by the central depository as follows:

a) The central securities depository will make a bank transfer for the sum of all self-assessments filed in the period.

The transfer will be made from an account held by the central securities depository to the account indicated by the Tax Agency Collection Department and which, in any case, must be open in a tax collection management collaborating organisation.

The amount of the transfer made will be the sum of amounts due for all self-assessments filed in the settlement period.

b) On the same day the transfer is ordered, the central securities depository will submit a file through the Tax Agency Electronic Register with the characteristics established by the Collection Department containing the following detailed information on each self-settlement included in the transfer:

- Taxpayer NIF.
- Surnames and name if the taxpayer is an individual.
- Self-assessment reference number obtained during electronic filing.
- Self-assessment form code.
- Financial year.
- Period.
- Amount to paid for the self-assessment.

The total sum of the file sent by the central securities depository must exactly match the sum of the transfer received in the account allocated by the Tax Agency for this purpose.

Should the detailed information provided to the Tax Agency by the central securities depository not include all the detailed information specified above and this prevent the correct identification of the transfer made and/or the self-assessments included in the transfer, the Tax Agency Collection Department will order it be returned to the issuer and payment will not be effective for the taxpayer.

To pay this tax, the central securities depository may not use a transfer procedure other than as specified in this article.

c) After confirming receipt of the transfer and based on the detailed information received from the central securities depository, the Tax Agency Collection Department will send all details necessary to the collaborating organisation where the account

receiving the transfers is open to correctly apply payment according to the procedure set forth in Order EHA/2027/2007, of 28 June, partially implementing Royal Decree 939/2005, of 29 July, which approves the General Collection Regulation regarding credit institutions collaborating in Tax Agency collection management.

Sole additional provision. Personal Data Processing.

Personal data provided by the taxpayer in compliance with their tax rights and obligations will be processed for the purpose of applying the tax and customs system; the data controller is the Tax Agency. This process will adapt to Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016, and to Organic Law 3/2018 of 5 December, on the Protection of Personal Data and guarantee of digital rights. The Tax Agency eOffice will provide the information required by Article 13 of the Regulation regarding possible processing and exercising rights.

Sole transitional provision. First Tax self-assessments.

Notwithstanding the provisions of Article 3 of this order, self-assessments for the months of January, February, March and April 2021 will be filed, and the respective tax debts paid, within the deadline for filing and payment of the self-assessment for May 2021.

Final provision one. Additional regulations.

Order HAP/2194/2013, of 22 November, regulating the procedures and the general terms and conditions for the filing of specific tax returns, informative tax returns, census tax returns, notifications and requests for refund, will apply to any tax matter not provided for in this order.

Final provision two. Amendment of Order EHA/2027/2007, of 28 June, partially implementing Royal Decree 939/2005, of 29 June, which approves the General Collection Regulation, in relation to credit institutions collaborating in Tax Agency collection management.

Introducing the following amendment to order EHA/2027/2007, of 28 June, partially implementing Royal Decree 939/2005, of 29 July, which approves the General Collection Regulation, in relation to credit institutions collaborating in Tax Agency collection management.

Sole. Appendix I, Code 021-Self-assessments, includes the following self-assessment form:

Form code: 604.

Name: "Tax on Financial Transactions. Self-assessment".

Payment period: M.

Final provision three. Entry into force.

This order shall enter into force on the day of its publication in the Official State Gazette.



Tax Agency

Telephone: 901 33 55 33
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Tax on Financial Transaction.

Self-assessment

Form

604

Space reserved for identification number and barcode

Taxpayer (1)

NIF/C.I.I. Surname(s) and first name or Trading name

Year Period

Code LEI Code BIC

Tax address of the taxpayer in Spain

Street type Street name No. type House no. No. class. Block Doorway Stair Floor Door

Additional address information (e.g.: Residential development., Industrial estate., Shopping centre.,)Town / City (if different from Municipality) Post code

Municipality name Province

Tax address of the taxpayer overseas

Address

Additional address information (if necessary) Town / City Post code

Province / Region / State Country County Code

Contact person Telephone no.

Informative appendix (2)

Informative appendix receipt number

Settlement (3)

	Taxable base	Tax due
Non-exempt transactions carried out during the period	01 <input type="text"/>	02 <input type="text"/>
Corrections.....	03 <input type="text"/>	04 <input type="text"/>
Exempt transactions carried out during the period	05 <input type="text"/>	
To be deducted (only in cases of complementary self-assessment): Result of earlier tax returns for the same items, year and period		06 <input type="text"/>
Result of the self-assessment ([02] - [04] - [06])		07 <input type="text"/>

Complementary (4)

If this self-assessment is complementary to an earlier self-assessment for the same items, year and period, indicate this with an "X" in this box.

Complementary self-assessment

In this case, note below the receipt number identifying the previous self-assessment.

Receipt number

Deposit (5)

Payment made to the Public Treasury restricted account for use in AEAT collection of self-assessment payments.

Amount:

**APPENDIX II - LOGICAL DESIGNS TO BE MATCHED BY FILES GENERATED FOR
THE ELECTRONIC FILING OF THE INFORMATIVE APPENDIX TO FORM 604**

A.- RECORD TYPE 1: TAX PAYER RECORD.

The identification data of the taxpayer is to be entered together with an overall summary of the information in the type 2 record.

POSITIONS	NATURE	DESCRIPTION OF THE FIELDS
1	Numeric	<u>TYPE OF RECORD</u> Constant number '1'.
2-4	Alphabetic	<u>FORM FOR THE APPENDIX</u> "ATF".
5-8	Numeric	<u>FINANCIAL YEAR</u> The four digits of the tax year to which the appendix corresponds.
9-17	Alphanumeric	<u>NIF/CII OF THE TAXPAYER</u> Enter the taxpayer's NIF. This field must be right justified with the final position being the control character and the positions to the left filled with zeros in accordance with the rules in the General Regulation on Tax Management and Audit Actions and Procedures implementing the common rules for procedures for applying taxes, approved by Royal Decree 1065/2007, of 27 July (BOE of 5 September). If no NIF is available, the assigned individual identification code must be entered.
18-57	Alphanumeric	<u>SURNAMES AND NAME OR COMPANY NAME OF THE TAXPAYER</u> If the taxpayer is an individual, it must be entered as the first surname, a space, the second surname, a space and the full first name, in that order. For legal persons and entities under the income apportionment system, the full company name must be entered, not the shortened form. This field must not contain a trading name.

58-107	Blank	<u>BLANK</u>
		Enter blanks.
108-120	Alphanumeric	<u>APPENDIX IDENTIFICATION NUMBER</u>
		Enter the identification number for the appendix. It is a sequential number of which the three first digits correspond to the ATF code.
121-122	Alphabetic	<u>SUPPLEMENTARY OR REPLACEMENT APPENDIX</u>
		In the exceptional event of filing a second or subsequent appendix, one of the following fields must be filled in:
		121 <u>SUPPLEMENTARY APPENDIX</u> : A "C" must be entered if the filing of this appendix is intended to include records that should have been included in another appendix filed earlier for the same financial year and period but were completely omitted from the return.
		122 <u>REPLACEMENT APPENDIX</u> : An "S" must be entered if the purpose of the filing is to cancel and completely replace a previous appendix for the same financial year and period. A replacement appendix can only override one previous appendix.
123-135	Alphanumeric	<u>PREVIOUS APPENDIX IDENTIFICATION NUMBER</u>
		If a "C" was entered in the "Supplementary Appendix" field or an "S" in the "Replacement Appendix" field, enter the identification number corresponding to the appendix it replaces or supplements.
		Alphanumeric field, up to 13 characters.
		In all other cases, fill in with ZEROS.
136-137	Numeric	<u>PERIOD</u>
		State the period to which the appendix corresponds.
		Enter the appropriate code from the following list:
		"01" - January
		"02" - February
		"03" - March
		"04" - April
		"05" - May
		"06" - June
		"07" - July
		"08" - August

"09" - September

"10" - October

"11" - November

"12" - December

138-154 Numeric

TOTAL NUMBER OF TRANSACTIONS DECLARED

Enter the total number of Type 2 records.

155-171 Numeric

TOTAL NUMBER OF NON-EXEMPT TAXABLE TRANSACTIONS INCLUDED IN THE APPENDIX

Enter the number of Type 2 records in which the "Transaction type: non-exempt or exempt transaction" field is "S" (position 190 type 2 record) and the "Correction" field has no content.

(position 325 type 2 record)

172-189 Numeric

TOTAL TAXABLE BASE FOR THE NON-EXEMPT TAXABLE TRANSACTIONS INCLUDED IN THE APPENDIX

Numeric field with 18 digits.

Without the sign or decimal point, enter the sum of the Taxable base field (positions 242-259 type 2 record) of all Type 2 records in which the "Transaction type: non-exempt or exempt transaction" field is "S" (position 190 type 2 record) and the "Correction" field has no content (position 325 type 2 record)

This field has two parts:

- 172-187 Integer part of the total taxable base for the non-exempt taxable transactions included in the appendix.

- 188-189 Decimal part of the total taxable base for the non-exempt taxable transactions included in the appendix.

190-207 Numeric

TOTAL LIABILITY FOR THE NON-EXEMPT TAXABLE TRANSACTIONS INCLUDED IN THE APPENDIX

Numeric field with 18 digits.

Without the sign or decimal point, enter the sum of the "Tax liability arising from the transaction" (positions 291-308 type 2 record) of all Type 2 records in which the "Transaction type: non-exempt or exempt transaction" field is "S" (position 190 type 2 record) and the "Correction" field has no content (position 325 type 2 record)

This field has two parts:

- 190-205 Integer part of the total liability for the non-exempt taxable transactions included in the appendix.
- 206-207 Decimal part of the total liability for the non-exempt taxable transactions included in the appendix.

208-224 Numeric

TOTAL NUMBER OF EXEMPT TRANSACTIONS INCLUDED IN THE APPENDIX

Enter the number of Type 2 records in which the "Transaction type: non-exempt or exempt transaction" field is "E" (position 190 type 2 record) and the "Correction" field has no content (position 325 type 2 record)

225-242 Numeric

TOTAL AMOUNT OF EXEMPT TRANSACTIONS INCLUDED IN THE APPENDIX

Numeric field with 18 digits.

Without the sign or decimal point, enter the sum of the "Acquisition amount of taxable and exempt transactions" (positions 273-290 type 2 record) of all Type 2 records in which the "Transaction type: non-exempt or exempt transaction" field is "E" (position 190 type 2 record) and the "Correction" field has no content (position 325 type 2 record)

This field has two parts:

- 225-240 Integer part of the total amount of the exempt transactions included in the appendix.
- 241-242 Decimal part of the total amount of the exempt transactions included in the appendix.

243-259 Numeric

TOTAL NUMBER OF CORRECTIONS

Enter the number of Type 2 records in which the "Corrections" field is "X" (position 325 type 2 record)

260-278 Alphanumeric
CORRECTIONS.

TOTAL TAXABLE BASE/AMOUNT OF THE

Alphanumeric field with 19 characters.

Enter the sum of the amounts (with no decimal point) in the "Result of the T.B./amount correction" field (positions 387-405 corresponding to the type 2 record) of all Type 2

records in which the "Corrections" field is "X" (position 325 Type 2 register).

This field is in two parts:

260: SIGN:

Alphabetic field to be filled in when the result of the transaction referred to above is less than 0 (zero); in this case, enter an "N". In all other cases, the field will be blank.

261-278 AMOUNT Numeric field with 18 digits.

Enter the amount resulting from the transactions referred to above.

This field has two parts:

- 261-276 Integer part of the total taxable base for the corrections.

- 277-278 Decimal part of the total taxable base for the corrections.

279-296

Alphanumeric

LIABILITY RESULTING FROM THE CORRECTIONS.

Alphanumeric field with 18 characters.

Enter the sum of the quantities (with no decimal point) shown in the AMOUNT OF THE CORRECTION (LIABILITY) fields (positions 368 to 386 corresponding to the type 2 record) of all Type 2 records in which the "Corrections" field is "X" (position 325 Type 2 record).

This field is in two parts:

279 SIGN:

Alphabetic field to be filled in when the result of the sum referred to above is less than 0 (zero); in this case, enter an "N". In all other cases, the content of the field will be a space.

280-296 AMOUNT Numeric field with 17 digits.

This field has two parts:

- 280-294 Integer part of the liability resulting from the corrections.

- 295-296 Decimal part of the liability resulting from the corrections.

297

Alphabetic

THEORETICAL SETTLEMENT DATE OPTION

Enter an "X" in the first self-assessment filed for each calendar year if opting for the theoretical settlement date.

In all other cases, this field is to be left blank.

298

Alphabetical

REVERSAL OF THE THEORETICAL SETTLEMENT DATE OPTION

Enter an "X" in the first self-assessment filed for each calendar year if the theoretical settlement date option is reversed.

299-500

Blank

BLANK

TYPE 2 RECORD: RECORD OF TRANSACTIONS.

In the type 2 record, each transaction must be reported individually in accordance with the following criteria:

POSITIONS	NATURE	DESCRIPTION OF THE FIELDS
1	Numeric	<u>TYPE OF RECORD</u> Numeric field with 1 digit Constant "2" (Two)
2-4	Alphabetic	<u>FORM FOR THE APPENDIX</u> Alphabetic field with three characters. "ATF"
5-8	Numeric	<u>FINANCIAL YEAR</u> The four digits of the tax year to which the appendix corresponds.
9-17	Alphanumeric	<u>NIF/C.I.I OF THE TAXPAYER</u> Enter the taxpayer's NIF. Enter the same NIF as in these same positions (9-17) in the type 1 record. If no NIF is available, the assigned individual identification code must be entered.
18-75	Blank	BLANK
76-77	Numeric	<u>PERIOD</u> State the period to which the appendix corresponds. Enter the appropriate code from the following list: "01" - January "02" - February "03" - March "04" - April "05" - May "06" - June "07" - July "08" - August "09" - September

		"10" - October
		"11" - November
		"12" - December
78-113	Alphanumeric	<u>REFERENCE NUMBER OF THE TRANSACTION OR UNIQUE IDENTIFIER</u> Enter the reference number of the transaction or the unique identifier that allows the taxpayer to identify the transaction reported and the settlement period.
114	Alphabetic	<u>PERSONAL OR THIRD-PARTY TRANSACTION</u> Enter one of the following codes: P: If this is a personal transaction by the taxpayer. A: If the transaction was made by the taxpayer for a third party.
115	Alphabetic	<u>TYPE OF FILING: THROUGH A CENTRAL SECURITIES DEPOSITORY LOCATED IN SPAIN</u> If the filing takes place through a central securities depository located in Spain, the manner in which the filing is made must be identified. For these purposes, enter one of the following codes: A. That provided in Art. 3.a) of Royal Decree xx/xxxx, xx 2020. B. That provided in Art. 3.b) of Royal Decree xx/xxxx, xx 2020. C. That provided in Art. 4.1.a) of Royal Decree xx/xxxx, xx 2020. D. That provided in Art. 4.1.b) of Royal Decree xx/xxxx, xx 2020. E. That provided in Art. 4.1.c) of Royal Decree xx/xxxx, xx 2020. F. That provided in Art. 2.2 of Royal Decree xx/xxxx, xx 2020.
116	Alphabetic	<u>FILING BY THE TAXPAYER</u> This field is to be filled in when the filing and deposit are made by the taxpayer. When the filing and deposit are made by the taxpayer, enter an "X". In all other cases, this field is to be left blank.
117-132	Numeric	<u>NUMBER OF SECURITIES ACQUIRED</u> Enter the number of securities acquired in the transaction declared.
133-144	Alphanumeric	<u>ISIN CODE OF THE SECURITIES ACQUIRED</u>

		Enter the ISIN identification code of the securities acquired.
145-153	Alphanumeric	<u>ISSUER NIF</u> Enter the NIF of the issuer of the securities.
154-173	Alphanumeric	<u>ISSUER LEI CODE</u> Enter the LEI code of the issuer of the securities.
174-181	Numeric	<u>SETTLEMENT / REGISTRATION DATE</u> Enter the theoretical settlement date if you exercised the option for that date, or the record entry date if you did not exercise the option. 174-177 Numeric Year 178-179 Numeric Month 180-181 Numeric Day
182-189	Numeric	<u>EXECUTION DATE</u> Execution date. Only to be entered if the rule for determining the taxable base is that provided for in Art. 5.3. of the Tax Act. 182-185 Numeric Year 186-187 Numeric Month 188-189 Numeric Day
190	Alphabetic	<u>TRANSACTION TYPE: EXEMPT OR NON-EXEMPT TRANSACTION</u> Enter the transaction type using one of the following two codes: S: Non-exempt taxable transaction. E: Exempt taxable transaction.
191	Alphabetic	<u>METHODS OF DETERMINING THE TAXABLE BASE FOR NON-EXEMPT TAXABLE TRANSACTIONS</u> For non-exempt taxable transactions, enter the corresponding code using the method of determining the taxable base provided for in Art. 5 of Law 5/2020, of 15 October, on the Tax on Financial Transactions: A: Enter this code when the taxable base consists of the amount of the consideration, excluding the transaction costs arising from market infrastructure prices, brokerage commissions, and any other expenses associated with the transaction. (Article 5.1 of the Financial Transactions Tax Law).

B: Enter this code when the taxable base consists of the value corresponding to the close of the most relevant regulated market for the settlement of the security in question on the last trading day prior to the transaction. (Article 5.1 of the Financial Transactions Tax Law).

C: When the acquisition of securities comes from convertible or exchangeable bonds or obligations or from other marketable securities that give rise to the acquisition, the taxable base will be the value established in the issue document for these securities. (Article 5.2.a) of the Financial Transactions Tax Law).

D: When the acquisition comes from the execution or settlement of options or other derivative financial instruments that grant a right to acquire or transfer securities liable to tax, the taxable base will be the exercise price set in the contract. (Article 5.2.b) of the Financial Transactions Tax Law).

E: When the acquisition comes from a derivative instrument that constitutes a forward deal, the taxable base will be the agreed price, unless that derivative is traded on a regulated market, in which case the taxable base will be the delivery price that acquisition must have at maturity. (Article 5.2.c) of the Financial Transactions Tax Law).

F: When the acquisition comes from the settlement of a financial contract defined in paragraph four of Art. 2.1. of Order EHA/3537/2005, of 10 November, which implements Art. 27.4 of Law 24/1988, of 28 July, on the Stock Market; the taxable base will be the value corresponding to the closing of the most relevant regulated market for the liquidity of the security in question on the last trading day prior to the transaction. (Article 5.2.d) of the Financial Transactions Tax Law).

G: In the case of intra-day transactions provided for in Article 5.3 of the Financial Transactions Tax Law, the taxable base will be that established in this same Article for these cases.

192-207

Numeric

NUMBER OF SECURITIES TRANSMITTED

This field only needs to be filled in when the "METHODS OF DETERMINING THE TAXABLE BASE FOR NON-EXEMPT TAXABLE TRANSACTIONS" field (position 191 Type 2 record) has the value "G".

In this field, enter the number of securities transmitted in the intraday transactions declared.

208-223	Numeric	<p><u>NET SECURITIES ACQUIRED</u></p> <p>This field only needs to be filled in when the "METHODS OF DETERMINING THE TAXABLE BASE FOR NON-EXEMPT TAXABLE TRANSACTIONS" field (position 191 Type 2 record) has the value "G".</p> <p>Enter the difference between "NUMBER OF SECURITIES ACQUIRED" (positions 117-132) and "NUMBER OF SECURITIES TRANSMITTED" (positions 192-207).</p>
224-241	Numeric	<p><u>TOTAL AMOUNT OF ACQUISITIONS</u></p> <p>This field only needs to be filled in when the "METHODS OF DETERMINING THE TAXABLE BASE FOR NON-EXEMPT TAXABLE TRANSACTIONS" field (position 191 Type 2 record) has the value "G".</p> <p>Enter the amount of the acquisitions of the securities acquired entered in positions (117-132).</p> <p>The amounts must be entered in EUROS.</p> <p>This field has two parts:</p> <p>224-239 Integer part of the total amount of the acquisitions. If none, enter zeros.</p> <p>240-241 Decimal part of the total amount of the acquisitions. If none, enter zeros.</p>
242-259	Numeric	<p><u>TAXABLE BASE OF THE DECLARED NON-EXEMPT TAXABLE TRANSACTION</u></p> <p>Enter the amount of the taxable base for the non-exempt taxable transaction declared in accordance with the appropriate method given in Art. 5 of the Tax on Financial Transactions Act.</p> <p>The amounts must be entered in EUROS.</p> <p>This field has two parts:</p> <p>242-257 Integer part of the taxable base amount. If none, enter zeros.</p> <p>258-259 Decimal part of the taxable base amount. If none, enter zeros.</p>
260-272	Alphanumeric	<p><u>APPLICABLE EXEMPTION EVENTS</u></p> <p>For exempt taxable transactions, enter the exemption event or events applicable to the transaction in accordance with the provisions of Art. 3 of Law 5/2020, of 15 October, on the Tax on Financial Transactions, using the following positions and codes:</p>

- 260 Alphabetic A: exemption Article 3.1.a) of Law 5/2020, of 15 October, on the Tax on Financial Transactions.
- 261 Alphabetic B: exemption 3.1.b) of Law 5/2020, of 15 October, on the Tax on Financial Transactions.
- 262 Alphabetic C: exemption 3.1.c) of Law 5/2020, of 15 October, on the Tax on Financial Transactions.
- 263 Alphabetic D: exemption 3.1.d) of Law 5/2020, of 15 October, on the Tax on Financial Transactions.
- 264 Alphabetic E: exemption 3.1.e) of Law 5/2020, of 15 October, on the Tax on Financial Transactions.
- 265 Alphabetic F: exemption 3.1.f) of Law 5/2020, of 15 October, on the Tax on Financial Transactions.
- 266 Alphabetic G: exemption Article 3.1.g) of Law 5/2020, of 15 October, on the Tax on Financial Transactions.
- 267 Alphabetic H: exemption 3.1.h) of Law 5/2020 of 15 October, on the Tax on Financial Transactions.
- 268 Alphabetic I: exemption 3.1.i) of Law 5/2020, of 15 October, on the Tax on Financial Transactions.
- 269 Alphabetic J: exemption 3.1.j) of Law 5/2020, of 15 October, on the Tax on Financial Transactions.
- 270 Alphabetic K: exemption 3.1.k) of Law 5/2020, of 15 October, on the Tax on Financial Transactions.
- 271 Alphabetic L: exemption Article 3.1.l) of Law 5/2020, of 15 October, on the Tax on Financial Transactions.
- 272 Alphabetic M: Other exemptions. When using this code, it is required to indicate the exemption applied in the "Description" field (positions 387-430 type 2 record).

273-290

Numeric

ACQUISITION AMOUNT OF EXEMPT TAXABLE TRANSACTIONS

Enter the amount of the taxable base of the reported exempt taxable transaction.

Only to be filled in if the "Transaction type: exempt or non-exempt transaction" field (position 190 type 2 record) is "E".

The amounts must be entered in EUROS.

This field has two parts:

273-288 Integer part of the amount of the exempt taxable transactions. If none, enter zeros.

289-290 Decimal part of the amount of the exempt taxable transactions. If none, enter zeros.

291-308 Numeric

TAX LIABILITY RESULTING FROM THE TRANSACTION DECLARED

Enter the amount of the tax liability of the exempt taxable transaction declared.

Only to be completed if the "Transaction type: exempt or non-exempt transaction" field (position 190 type 2 record) is "S".

The amounts must be entered in EUROS.

This field has two parts:

291-306 Integer part of the tax instalment amount. If none, enter zeros.

307-308 Decimal part of the tax instalment amount. If none, enter zeros.

309-316 Numeric

DATE OF COMMUNICATING THE INFORMATION TO THE SCD

Enter the date on which the taxpayer communicated the information established in Art. 5.2 of Royal Decree xx/xxxx, of xx xx, implementing the procedure for the filing and deposit of self-assessments for the Tax on Financial Transactions, to the central securities depository.

309-312 Numeric Year

313-314 Numeric Month

315-316 Numeric Day

317-324 Numeric

TAXPAYER'S PAYMENT DATE

Enter the date for the taxpayer's payment to the participating entity in the central securities depository.

Not to be completed if the taxpayer has the status of a participating entity in a central securities depository established in Spain.

317-320 Numeric Year

321-322 Numeric Month

323-324 Numeric Day

325 Alphabetic

CORRECTION.

This field is to be filled in when the record corresponds to a correction pursuant to Art. 9 of Royal Decree xx/2020, of xx 2020.

When the record corresponds to a correction, enter an "X". In all other cases, this field is to be left blank.

326-329 Numeric
TRANSACTION.

FINANCIAL YEAR OF THE CORRECTED

The four numbers of the fiscal year in which the transaction to be corrected was filed.

330-331 Numeric

PERIOD OF THE TRANSACTION TO BE CORRECTED.

Enter the period in which the transaction to be corrected was declared.

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Enter the appropriate code from the following list:

"01" - January

"02" - February

"03" - March

"04" - April

"05" - May

"06" - June

"07" - July

"08" - August

"09" - September

"10" - October

"11" - November

"12" - December

332-349 Numeric

CORRECTED TB/CORRECTED AMOUNT.

Enter the amount of the taxable base or the exempt transaction resulting from the correction in accordance with Article 9 of Royal Decree xx/2020, of xx.

The amounts must be entered in EUROS.

This field is in two parts:

332-347 Integer part of the amount of the corrected taxable base. If none, enter zeros.

348-349 Decimal part of the amount of the corrected taxable base. If none, enter zeros.

350-367 Numeric

CORRECTED TAX LIABILITY.

Enter the amount of the tax liability resulting from the correction pursuant to Art. 9 of Royal Decree XX/2020, of xx.

The amounts must be entered in EUROS.

This field has two parts:

350-365 Integer part of the amount of the corrected tax liability. If none, enter zeros.

366-367 Decimal part of the amount of the corrected tax liability. If none, enter zeros.

368-386 Alphanumeric

AMOUNT OF THE CORRECTION. (LIABILITY)

This field has two parts:

368 **SIGN:** alpha field. Enter an N when the amount of the correction is less than zero. In all other cases, the field is to be left blank.

369-386 **AMOUNT:** Numeric field with 18 digits.

Enter the difference between the "Corrected tax liability" field (positions 350-367 type 2 record) and the "Tax liability resulting from the transaction declared" field (positions 291-308 type 2 record). If none, enter zeros.

The amounts must be entered in EUROS.

This field has two parts:

369-384 Integer part of the amount of the correction. If none, enter zeros.

385-386 Decimal part of the amount of the correction. If none, enter zeros.

387-405 Alphanumeric **RESULT OF THE CORRECTION (TB/AMOUNT)**

This field has two parts:

387 **SIGN:** alpha field. Enter an N when the amount of the correction is less than zero. In all other cases, the field is to be left blank.

388-405 **AMOUNT:** Numeric field with 18 digits.

Enter the difference between the "Corrected TB/Corrected amount" field (positions 332-349 type 2 record) and the "TB of the declared non-exempt taxable transaction" field (positions 242-259 type 2 record). If none, it will show zeros.

The amounts must be entered in EUROS.

This field has two parts:

388-403 Integer part of the amount of the correction. If none, enter zeros.

404-405 Decimal part of the amount of the correction. If none, enter zeros.

406-449	Alphanumeric	<u>DESCRIPTION</u> Free text field.
450-500	Blank	<u>BLANK</u>