

Financial transaction tax and tax on certain digital services

TAX FIGURE	REGULATION CAPACITY	ALLOCATION CRITERIA	
		LEVIYNG	INSPECTION
FINANCIAL TRANSACTION TAX	Filing and payment forms and payment deadlines	Volume of transactions carried out in each territory, calculated on the basis of the percentage represented by the taxable amount corresponding to transactions relating to shares in companies relating to shares in companies having their registered office in the common or foral territory as a percentage of each taxable person's total taxable base of each taxable person.	Fiscal domicile
TAX ON CERTAIN DIGITAL SERVICES	Filing and payment forms and payment deadlines	Volume of digital services provided in each territory calculated as a percentage of the total revenue obtained in the territory of each administration with respect to the total revenue obtained in Spanish territory	Fiscal domicile