

# Tax news

## Covid-19

In continuity with the urgent measures approved by the Spanish Government to mitigate the crisis generated due to the COVID-19, on 15 April 2020, Royal Decree Law 14/2020, of 14 April, was published in the Official State Gazette (BOE), extending the deadline for the submission and payment of certain tax returns. This Royal Decree Law 14/2020 enters into force on 15<sup>th</sup> April.

### **Extension of the deadline for the submission and payment of certain tax returns.**

The aforementioned Royal Decree-Law 14/2020 establishes that the deadlines for the submission and payment of certain tax returns due from 15 April to 20 May 2020 will be **extended up to 20 May 2020**.

The taxpayers who may benefit from this measure are those whose **volume of transactions** in 2019 **does not exceed 600,000 euros**.

In this case, if the taxpayer wishes to pay by direct debit, the deadline for submitting these tax returns will be extended up to 15 May 2020.

However, in the case of Public Administrations, including Social Security, it will be a requirement that their last approved annual budget does not exceed 600,000 euros.

Neither the Tax Consolidation Groups, regardless of their net turnover, nor the VAT Groups, regardless of their volume of transactions, may benefit from this measure to extend the deadlines for the submission and payment of tax returns.

This measure will not be applicable to the submission of declarations regulated by Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code and/or its regulations.