

Tax news

Today, April 1st 2020, Royal Decree-Law 11/2020, of March 31st, was published in the Official State Gazette (BOE), entering into force the 2nd April, 2020. This Royal Decree-Law approves **complementary urgent measures to deal with the social and economic impact of COVID -19**.

From a tax perspective, the main measures approved are the following:

Suspension of certain tax deadlines.

In view of the difficulties that the exceptional situation generated by COVID-19 could imply for taxpayers, the special deadlines included by Royal Decree-Law 8/2020 will apply also to tax obligations and procedures with Autonomous Regions and Local Authorities.

On the other hand, the new legislation has included some rules in relation to the term to file economic-administrative appeals or claims against tax acts, as well as to claim resolutions issued by the economic-administrative courts.

Specifically, for tax purposes, this measure affects the following procedures:

- The term to file economic-administrative appeals or claims against tax acts, as well as to claim resolutions issued by the economic-administrative will be computed from **April 30th 2020**, provided that they have not concluded before March 14th, 2020.
- Finally, time limits for the execution of the resolutions issued by the economic-administrative and of statute of limitations are interrupted from March 14th, 2020 to April 30th 2020.

Deferral of custom debts of SMES and self-employed workers up to 30,000 euros for a period of six months with subsidised interest.

The deferral of the payment of custom debt corresponding to the custom declarations whose deadline for submission and payment is from 2nd April 2020 to 30 May 2020, both inclusive, will be granted up to 30,000 euros and the amount of the debt to be deferred is higher than 100 euros. It will be requested on the customs declaration itself.



The above does not apply to input VAT payments settled under the Spanish import VAT deferral scheme.

The warranty provided to obtain the release of the goods shall be valid for obtaining the deferral of the payment and shall be affected the payment of the corresponding customs and tax debt until compliance with the deferral granted.

The deferral will be granted to tax debtors with a volume of transactions not exceeding 6,010,121.04 euros in the year 2019.

The conditions of the deferment shall be as follows:

- a) The period shall be six months.
- b) No interest on arrears shall accrue during the first three months of the deferment.

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