



## TAX MEASURES INCLUDED IN ROYAL DECREE-LAW 8/2020, OF MARCH 17th, OF EXTRAORDINARY URGENT MEASURES TO DEAL WITH THE ECONOMIC AND SOCIAL IMPACT OF COVID-19.

18 March 2020

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As a consequence of the impact that the COVID-19 pandemic is transmitting to the Spanish economy and society, the Government has enacted the **Royal Decree-Law 8/2020, of March 17th, of extraordinary urgent measures to face the economic and social impact of COVID-19 (in force since March 18, 2020).**

The aforementioned Royal Decree Law's main objective is to protect and support the Spanish economy and society to minimize the *"inevitable negative impact that the pandemic will have on the Spanish economy"*.

Therefore, hereby we summarize the **tax key points which are regulated in the aforementioned**

**Royal Decree-Law (hereinafter RDL), in particular in its article 33:**

**1.- Extension of the terms of payments of debts settled by the administration (tax authorities) (not including self-assessments); postponement or debt distribution in installments; auctions, or special review procedures, until April 30, 2020.**

**2.- Suspension of the execution of guarantees on real estate in enforcement procedures until the same date of April 30, 2020.**

**3.- Extension of the terms of payment of debts settled by the administration (tax authorities);**

**postponement or debt distribution in installments; auctions, or special review procedures, which are communicated after the entry into force of the RDL, at least until May 20, 2020** (unless the general term is longer, in which case the general term would be applicable).

**4.- Suspension of the terms/deadlines for submitting administrative appeals or economic-administrative claims (tax administrative procedure) until April 30, 2020.**

**5.- Interruption of the calculation of the statute of limitation period of the different administrative (tax) actions/proceedings when it is proved by the Administration (Tax Authorities) that during the aforementioned period (March 18 to April 30), at least one valid attempt has been made to notify the administrative appeals or economic-administrative claims resolutions.**

**6.- The period between March 18 and April 30 2020, will not be computable or taken into account for the purposes of the maximum duration of the administrative procedures for applying the taxes, imposing penalties and special review procedures managed by the Tax Authorities. Likewise, the aforementioned period will not be computed for the purposes of prescription and expiration terms.**

**7.- Suspension of the deadlines for answering to any Cadastre notification, previously notified, or notified during this period, from March 18 to April 30, 2020.**

**8.- Stamp Duty Tax (AJD) exemption referred to notarial deeds formalizing contractual novations of mortgage loans and credits under the aforementioned RDL.**

The aforementioned measures have been established without prejudice to the fact that the taxpayer who

wishes to answer any tax information request or making any payment of taxes within the previously established deadline for each case, can do so without any problem. This behavior would be considered as the fulfillment of the request or payment itself.

Finally, it should be noted that for the time being, **the terms and deadlines for fulfilment and payment of debts resulting from self-assessments to be compulsory complied by the taxpayers (periodic tax forms), continues in force.** In this regard, the Royal Decree 465/2020, of March 17<sup>th</sup>, in force since March 18, 2020, amended the Royal Decree 463/2020, of March 14<sup>th</sup> (Stare of Emergency including urgent measures with the aim of mitigating the consequences that COVID-19), maintains the terms and deadlines of fulfilment aforementioned.

It must be pointed out that the measures recently approved, under no circumstances imply any inactivity or downtime from the Tax Authorities, since the mentioned Royal Decree 463/2020, of March 14<sup>th</sup>, states that the suspension of the administrative procedures will not be applicable in general to the tax proceedings, apart than the ones aforementioned.

During the following days, certain modifications on the above might be enacted. In this regard, we will keep you accurately informed of any new relevant information.

We keep at your disposal for any question regarding this or any other matter.

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