

## Informative Note

### Compliance with tax obligations during the health crisis

25th March 2020

Deadlines for presentation and payment of self-assessments and informative declarations not affected by the suspension or extension of deadlines regulated in RD 463/2020, which the state of alert institutes

As you are well aware, the deadlines for the submission and filing of self-assessments, as well as the deadlines for filing information returns, have not been affected by the suspension of the deadlines regulated by the 14th March Royal Decree [463/2020](#), declaring the state of alert for the management of the health crisis situation caused by COVID-19.

If the result of your declaration is to be paid, you will have the possibility of taking advantage of the deferral of payment for a period of 6 months, all under the provisions of the 14th March Royal Decree [463/2020](#), provided that the amount of the debts resulting from the self-assessments presented does not exceed 30,000 euros and your volume of operations did not exceed 6,010,121.04 euros in 2019.

Therefore, we remind you that the period for the presentation and payment of various self-assessments and informative declarations begins on 1st April, among which we highlight the following:

- Payments on account of corporate tax and permanent establishments of non-residents. The deadline is 20th April, and 15th April is the last day for direct debit payments.
- The **Personal Income Tax and Wealth Tax Campaign** begins on 1st April. The deadline for filing ends on 30th June, with 25th June being the last day for direct debiting the amount resulting from the return.
- Presentation of the **self-assessments derived from withholdings and payments** on account of income from work, economic activities, awards and certain capital gains and income allocations, earnings derived from shares and holdings in collective investment institutions, income from the leasing of urban property, movable capital, among others. The deadline for submission is April 20th, and April 15th is the last day for direct debit.
- Presentation of the **self-assessment of Value Added Tax (VAT)**, form 303, as well as other information returns in the field of indirect taxation. The deadline for presentation is 20th April, for those taxpayers who are not obliged to present monthly tax returns.



Additionally, if the result of your VAT return-settlement is to be refunded, we remind you that you have the possibility of requesting the application of the **Monthly Refund Scheme** (hereinafter, **REDEME**).

The requirements to be eligible for **REDEME** are set out in Article 30 of the VAT Regulations approved by Royal Decree 1624/1992, of 29th December, which approves the Value Added Tax Regulations, and are as follows:

- i. To request registration in the register in due time by presenting the corresponding tax register declaration (form 036) within the voluntary period of presentation of the declarations - settlements. The registration will take effect from the tax period following the period to which the declaration-settlement corresponds;
- ii. Do not carry out activities that are taxed under the simplified system;
- iii. Be up to date with their tax obligations;
- iv. Not being in any of the cases that could lead to the precautionary cancellation of the monthly refund register or the revocation of the tax identification number, as provided for in Articles 144.4 and 146.1(b), (c) and (d) of Royal Decree 1065/2007, of 27th July, approving the General Regulations on tax management and inspection actions and procedures and on the development of common rules on tax application procedures, and;
- v. Not having been excluded from REDEME in the 3 years prior to the application for registration.
- vi. In the case of entities included in the special regime of the group of entities, it will also be necessary for all the entities of the group that intend to apply said regime to meet the requirements.

Consequently, those entrepreneurs or professionals who wish to join REDEME may do so before 20th April 2020, in which case the registration will be valid, once notification of registration with REDEME is given with effect from 1st April 2020.

Given that REDEME requires the presentation of monthly statements-settlements, it will be necessary to provide the VAT invoice books-records through the Immediate Value Added Tax Data Delivery (SII) procedure. Therefore, in order to improve the liquidity of your company, our recommendation is to evaluate the possibility of applying for REDEME considering the obligations derived from SII.

After the application for registration with REDEME has been submitted, it is highly probable that verification and inspection actions will be initiated on a census basis in order to verify compliance with the legally established requirements.

Thus, we understand that you will have a period of 3 to 4 months to design the entire SII process, a period that in our opinion is reasonable in order to adapt your procedures for recording invoices in the VAT registers, after the submission of monthly statements-settlements.

We hope the information is useful and of interest. At Andersen Tax & Legal we have created a multidisciplinary team to deal with all the questions that may arise on this aspect or in relation to the COVID-19. In particular, the firm's tax team is at your disposal to clarify any doubts or solve any

incidents or problems that the health crisis has caused in relation to the fulfilment of your tax obligations.

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