

Informative Note

Main measures in relation to extension and the calculation of administrative deadlines arising from COVID-19

1st April 2020

31st March Royal Decree-Law 11/2020, adopting additional urgent measures in the social and economic field to deal with COVID-19

Royal Decree Law 11/2020 of 31 March adopting urgent supplementary measures in the social and economic field to deal with COVID-19, which comes into force the day after its publication in the Official State Gazette on 1 April 2020, contains a series of measures that complement those already adopted previously by the executive and, specifically, those included in Royal Decree Law 8/2020 of 17th March, some of which it profoundly modifies.

The eighth additional provision of RDL 11/2020 has clarified the doubts regarding the calculation of periods of time that had arisen following the publication of Royal Decree 463/2020 declaring the state of alert.

The new rules established by the Government will be applicable to the calculation of the time period in which the interested party (i) lodges an administrative appeal or (ii) institutes any other challenge, claim, conciliation, mediation or arbitration procedure that may have adverse effects or a tax effect.

In such cases, the Government has decided that the time limits will not be resumed but will be restarted. The time limit will be calculated from the day following the date on which the state of alert was declared, regardless of the time that has elapsed since notification of the administrative action that is the subject of an appeal or challenge prior to the declaration of the state of alert.

Therefore, the lifting of the state of alarm will cause the start of the calculation again, without prejudice to the effectiveness and enforceability of the administrative act being appealed or contested. The calculation will be made **from the day following the lifting of the state of alarm**, regardless of the previous date of notification, provided that the period has not expired before March 13th.

In tax matters, the period to file an appeal for reversal or economic-administrative claims will begin to run from **30 April 2020** in the following cases:

- In the case of appeals for replacement or economic-administrative claims governed by Law 58/2003 of 17 December, the General Taxation Act and its implementing regulations.
- In the case of appeals for reversal or claims governed by the Revised Text of the Law Regulating Local Treasuries, approved by Royal Legislative Decree 2/2004, of 5 March.
- When the period for appeal of one month from the day following notification of the contested act or resolution has commenced and the period has not expired on 13 March 2020



- In cases where the administrative act or decision that is the object of the appeal or complaint has not yet been notified.

Finally, the nineteenth additional provision of RD 11/2020 provides for the Government's approval of an Action Plan to speed up judicial activity in the social, dispute and commercial courts.

This provision is motivated by the fact that in these specific areas of judicial action, it is foreseeable that the number of cases involving dismissals, claims of economic responsibility, declarations of bankruptcy and consumer claims, among other actions, will increase.

We hope that these comments will be useful and, in any case, the tax team at **Andersen Tax & Legal**, is at your disposal to clarify any doubts you may have in this regard.

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