

Informative Note

Financial and tax support measures for the economic sector to combat the effects of the evolution of COVID-19 in Andalusia

19th March 2020

Regarding the 16th March Decree-Law 3/2020, on financial and tax support measures for the economic sector, speeding up administrative actions and social emergency measures to combat the effects of the evolution of the coronavirus (COVID-19) in Andalusia

On March 17th 2020, Decree Law 3/2020 of March 16 was published in the Official Gazette of the Junta de Andalucía (BOJA). In the area of taxation, it includes the following measures:

Tax relief on games of games of luck and chance, related to gaming machines and gambling

The tax rate on games of luck, chance and gambling machines, accrued between 1 April and 30 June 2020, will be reduced by 50% provided that the machine referred to is registered in the census during the two quarters following the date of said accrual.

Extension of the deadlines for presentation and payment of Inheritance and Gift Tax and Stamp Duty

In the ISD (Inheritance and Gift Tax) and the ITPyAJD (Stamp Duty), the deadline for the presentation and payment of all those self-assessments whose term ends on March 17, 2020 and up to May 30, 2020, both inclusive, will be extended by three additional months to that established in the specific regulations of each tax.

Extension of the deadlines for filing self-assessments and collecting public-law debts

The deadlines for the presentation of self-assessments and the payment of public institutional debts that fall due during the period of validity of the state of alert will be extended until the same day of the month following their due date, without prejudice to the extension of the deadline indicated in the previous point.

Simplification of formal obligations

In the case of actions, acts or contracts subject to the ISD, or ITPAJD, which are documented or formalized in a public deed, it will not be obligatory for the taxpayer to submit together with the self-assessment of such deed, for the purposes of the provisions of the regulations governing these taxes.

The justification of the presentation of the Taxes (ISD or ITPAJD), in relation to their admission in the Public Offices or Registries, will be made by means of a diligence issued to that effect from the moment in which the information provided by the notary corresponding to the presented self-assessment is recorded in the system.



The procedure referred to above shall necessarily be obtained in electronic format by the Public Registries where it is to take effect. By means of a Resolution of the Management of the Andalusian Tax Agency, the way of obtaining and downloading the diligence will be determined.

Availability of the certified presentation application

Once the self-assessment has been filed electronically and the form or electronic copy of the corresponding public document has been submitted, taxpayers may obtain, through the Virtual Tax Office, an automated procedure to record the filing.

The holders of the Public Registries must obtain the diligence for the purpose of verifying compliance with the formal obligations.

Obligation to connect with the Andalusian Tax Agency by electronic means

In addition to the persons obliged to relate by electronic means with the Public Administration, the following subjects will be obliged to relate by electronic means with the Andalusian Tax Agency, in order to carry out any procedure:

- Natural persons who, acting on behalf of a third party, are included in the entrepreneur census, professionals and withholders, when acting in the exercise of their business or professional activity.
- Individuals who are members of entities, institutions or organisations representing social, labour, business or professional sectors or interests which, within the framework of social collaboration regulated by Article 92 of Law 58/2003 of 17 December, have entered into the corresponding agreement

We hope the information is useful and of your 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 and all the professionals of the firm are at your disposal.

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