

## Tax measures included in Decree-Law 1/2020, of 18 March, approving urgent measures to respond to the impact caused by the coronavirus health crisis (COVID-19)

19th March 2020

On 19th March 2020, Decreto-Ley Foral 1/2020 of 18 March was published in the Boletín Oficial de Navarra (BON). In the field of taxation, it includes the following measures

### **Suspension of deadlines in the tax field.**

The period from 19th March 2020 to 30th April 2020 will not be counted for the purposes of the maximum period of the tax procedures, although during that period the Administration may boost, order and carry out the essential procedures.

Notwithstanding the above, the competent body may agree, by means of a reasoned resolution, on the measures of order and instruction that are strictly necessary to avoid serious damage to the rights and interests of the interested party in the procedure and provided that the interested party agrees, or when the interested party agrees that the period should not be suspended.

That period shall not count towards any limitation or lapse of time.

### **Extension of payment deadlines.**

- As at 30<sup>th</sup> April 2020: The deadlines for payment of tax debts opened prior to 19 March 2020 and not completed by that date.
- As of 30th May 2020: The deadlines for payment of tax debts open from 19 March 2020, unless the deadline granted by the general rule is longer, in which case the latter will apply.

Likewise, the payment of the maturity corresponding to the month of March of the current deferrals is delayed by one month and, consequently, each of the remaining maturities is delayed by one month.

### **Extension of the deadlines for submission and entry of statements-settlements or self-assessments and disclosure statements.**

The deadlines for filing and entering the returns-settlements or self-assessments and information returns for the months of February and March, as well as the first quarter of 2020, have been extended to 30 April 2020.

### **Application scope**

The provisions of the above points shall apply to proceedings initiated before 19 March 2020.

We hope that these comments will be useful and, in any case, the tax team at [Andersen Tax & Legal](https://www.andersentaxlegal.es), is at your disposal to clarify any doubts you may have in this regard.

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