

Informative Note

Main measures in the area of taxation and customs and indirect taxation in relation to COVID-19

18th March 2020

Regarding Royal Decree 463/2020 declaring the state of alert for health crisis management and Royal Decree-Law 7/2020 adopting a series of measures to respond to the economic impact of COVID-19

On March 14, the Council of Ministers approved the declaration of the State of Alarm, through the [Real Decreto 463/2020](#), declaring the state of alert for the management of the health crisis situation caused by COVID-19.

In addition, it should be recalled that, as a result of the situation generated by COVID-19, on 12 March, prior to the declaration of the State of Alarm, the [Real Decreto-Ley 7/2020](#), was approved on 12th March, adopting a series of urgent measures to respond to the economic impact of COVID-19.

Main developemnts included on tax and customs matters:

Possibility of tax deferral

This possibility is expressly provided for in Article 14 of Royal Decree Law 7/2020. This article provides for a series of measures to make the payment of tax debts more flexible for all SMEs that have liquidity problems as a result of the COVID-19.

The same article defines what the regulation considers to be SMEs, since **it is considered necessary for the granting of the deferral that the debtor is a person or entity with a volume of transactions not exceeding 6,010,121.041 euros in the year 2019.**

The regulation establishes that the aforementioned deferral will be granted for the payment of the tax debt corresponding to those tax returns - settlements and self-assessments, whose deadline for presentation and payment ends from the date of entry into force of the aforementioned Royal Decree, i.e. 13 March, and up to 30 May 2020, both days inclusive.

One of the most relevant aspects of this Royal Decree-Law 7/2020 is that no guarantee will be required if the applicant's tax debts are less than 30,000 euros ([see here](#)).

In addition to debts that are in the voluntary or executive payment period, the law also provides that deferrals may be requested for the following debts:



- Those corresponding to tax obligations to be met by the withholder or the person obliged to make payments on account;
- Those deriving from taxes that must be legally passed on unless it is duly justified that the payments passed on have not been effectively paid, and;
- Those corresponding to tax obligations that must be met by the person obliged to make payments in instalments of Corporation Tax.

Two conditions are also set for the deferment: (i) the deferment shall be for six months and; (ii) no default interest shall accrue during the first three months of the deferment.

For its part, the website of the State Tax Administration Agency (hereinafter, AEAT) has established provisional instructions to request the deferrals in accordance with the Royal Decree-Law.

You can display the above-mentioned provisional instructions [here](#).

Suspension of procedural and administrative deadlines.

The second additional provision of Royal Decree 463/2020, by virtue of which the State of Alarm is declared, provides for the suspension and interruption of all time limits laid down in the procedural laws for all courts.

For this purpose, **the calculation of the periods will be resumed when the mentioned royal decree loses force, or in its case, the possible extensions of the same one.**

Furthermore, the suspension of the periods of limitation and expiry of any actions and rights during the period of validity of the state of alarm and, where appropriate, any extensions that may be adopted, is also established.

Although the suspension of procedural deadlines does not have a great impact on the tax sphere, we must point out that the third additional provision establishes the suspension and interruption of all administrative deadlines for the processing of procedures by public sector entities.

This possibility is expressly included in the text of the draft Royal Decree amending Royal Decree 463/2020, of 14 March, which declares the State of Alarm for the management of the health crisis situation caused by COVID-19 and which has been submitted today for approval by the Council of Ministers, in accordance with which, in the case of administrative procedures of a tax nature, the following deferrals are envisaged:

- Debts that have been settled by the tax authorities and debts that are in the enforcement period: the deadlines for filing pleadings, appeals, payment and requests for postponement are extended to 30 April 2020.

- In those cases in which administrative acts have been notified after the date of entry into force of this Royal Decree, the deadline is extended to 20 May 2020;
- The period from the date of entry into force of the Royal Decree until April 30, 2020, shall not count for the purposes of the maximum duration of the procedures for the application of taxes, penalties and reviews processed by the State Tax Administration Agency, nor for the purposes of prescription or expiry;
- For the purposes of breaking the limitation periods, in the appeal for reversal and in the economic-administrative procedures, the resolutions that end them shall be understood to have been notified when an attempt to notify the resolution is accredited between the entry into force of this Royal Decree and 30 April 2020;
- The period for lodging economic-administrative appeals or claims against tax acts, as well as for appealing through administrative channels against the resolutions issued in economic-administrative proceedings, shall not commence until the end of said period, i.e. until 1 May 2020, or until notification has been made, if the latter has taken place after that time;

Impact of these measures on the field of customs

We inform our readers that, in the customs area, although nothing is said about it, we understand that the suspension of the deadlines mentioned above does not apply since the declaration of the State of Alarm does not affect the regulatory provisions of a European nature. Given that in the customs field the deadlines are regulated by Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013, establishing the Customs Code of the Union (CCC) and its implementing regulations, **we understand that the deadlines foreseen for all customs procedures, including those related to ex officio customs decisions, i.e. proposals for clearance or, where applicable, provisional settlements, remain in force. Therefore, our recommendation is to submit all types of pleadings related to customs decisions within the time limits currently provided for in the applicable customs regulations.**

We hope that the information will be useful and of interest to you. At Andersen Tax & Legal we have created a multidisciplinary team to attend to all the questions that may arise on this aspect or in relation to the COVID-19.

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