

Informative Note

Tax measures approved by Royal Decree Law 14/2020 extending the deadline for the submission and payment of certain tax returns and self-assessments

15th April 2020

Extension of deadlines for mitigating the effects of COVID-19 on small contributors

On April 15, 2020, the following was published in the Official State Gazette the 14th April [Royal Decree-Law 14/2020](#), extending the deadline for the submission and payment of certain tax returns and self-assessments.

Extension of deadlines for filing and paying self-assessments

By means of said regulation, the deadlines for the presentation and payment of tax returns and self-assessments within the scope of the State Tax Administration's competencies, which expire between 14th April and 20th May 2020, **are extended to 20th May 2020**. It is confirmed that in the event of choosing direct debit as the method of payment, the deadline for filing the self-assessment will be extended to 15 May 2020.

This measure is compatible with the deferral of payment provided for in Article 14 of Royal Decree Law 7/2020.

Exceptions to the extension of the deadline

The rule regulates the following exceptions to the extension of the deadline for certain taxes or taxpayers:

- Taxpayers with a trading volume of more than 600,000 euros in 2019 In the case of public administrations, the reference to volume of operations is replaced by their last approved annual budget.
- The extension of the deadline only affects taxes for which the State Tax Administration is responsible, so it would not affect local or regional taxes.
- The extension of the deadline does not affect customs debt, deadlines for which are regulated by the European Union Customs Code.



- Lastly, the measure does not apply to tax groups that apply the special consolidated tax regime for corporate income tax, regardless of their net turnover, or to groups of entities that are subject to the special group taxation regime for value added tax, regardless of their turnover.

We hope the information is useful and of your interest. 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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