

Informative Note

Tax measures approved by the Regions of Madrid and Valencia to address the impact of the Covid-19

1st April 2020

Both autonomous communities extend deadlines for the submission of declarations and self-assessments

Following the line of most of the Autonomous Communities, which had approved extensions to the deadline for filing declarations and self-assessments in recent days, such as Andalusia, Aragon, the Balearic Islands, the Provincial Councils of the Basque Country, the Canary Islands, Cantabria, Castile and Leon, Catalonia and Navarre, among others, now the Community of Madrid and the Valencian Community have joined the measure.

On March 27th 2020, the Council for Tax and Public Administration [Order of the day 26th March 2020](#), was published in the Official Gazette of the Community of Madrid, extending the deadlines for filing returns and self-assessments of taxes managed by the Community of Madrid.

For its part, the Valencian Community on 30th March 2020 has published in the Official Gazette of the Autonomous Community of Valencia (Diari Oficial de la Generalitat Valenciana), the [27th March Decree Law 1/2020](#), on urgent measures of economic and financial support to self-employed persons, tax and administrative simplification, to address the impact of Covid-19.

Specifically, in the area of taxation, the following measures are included:

Extension of deadlines for filing and paying self-assessments

In both Autonomous Communities, **the period for presentation and payment of self-assessments** for Inheritance and Gift Tax (ISD), Transfer Tax and Stamp Duty (ITPyAJD), as well as gambling taxes, **has been extended**. In the case of the Community of Madrid, the landfill tax and the tax on the installation of gaming machines in authorised hotel and catering establishments are also included.

In the case of the **Valencian Community**, the extension will be one month from the day on which the end of the state of alarm is declared, unless the last day of said period is a non-working day, in which case the period will end on the first working day immediately following. In the case of periodic declarations, as many declarations will be presented as there are calendar quarters affected.

As far as the **Region of Madrid** is concerned, the deadlines for the presentation of declarations and self-assessments of the taxes managed by the Region of Madrid are extended by one month with respect to that corresponding to each tax according to the regulations in force.



Rebate on gambling taxes

The Regional Ministry of Finance and Economic Model of the Generalitat Valenciana, decrees a **100% rebate** of the total tax **on games of luck and chance, in the operation of automatic machines and equipment form**, in the part that corresponds proportionally to the days that have passed since the entry into force of Royal Decree 463/2020, until the date of expiry of the state of alarm.

In order to apply this rebate, the machine in question must remain in operation for at least two calendar quarters after the end of the alert state.

Abolition of requirements for regional rental deductions in personal income tax

Likewise, in the Valencian Community, with effect from January 1st 2019, the requirement provided for in the regional personal income tax deductions, regarding the obligation of the taxpayer, as a tenant, to present the respective self-assessment of the ITPAJD (Property Transfer and Certified Legal Documents Tax) derived from the lease of the primary residence has been eliminated.

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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