

By virtue of the R.D. Law 14/2020, the deadline for filing and the payment of certain tax declarations and self-assessments was extended:

1. [Description of the measures.](#)

The deadline for declarations and self-assessments whose term occurs within the period between April 15 and May 20, 2020, are extended until next May 20.

For the direct debit method, the filing period is extended until May 15, 2020.

2. [Tax payers who benefit of the extension of the deadlines.](#)

The extension of the term for the filing and payment of declarations and self-assessments is restricted only to the following:

- Those tax payers whose volume of operations, for the purposes of Value Added Tax (whose form of determination is established in article 121 of the VAT Law) has not exceeded the amount of 600,000 euros in 2019.
- Those tax payers with the consideration of public administration, with their last approved annual budget does not exceed the amount of 600,000 euros.

3. [Exclusions.](#)

The application of the measure for the extension of time limits is expressly excluded, for some tax payers, or with respect to certain types of declarations:

- Group of companies that apply the special tax consolidation regime regulated in Chapter VI of Title VII of Law 27/2014, of November 27, on Corporation Tax, regardless of the net amount of the turnover that could be registered;
- The groups of entities that pay taxes in the special regime of groups of entities of Value Added Tax, regulated in Chapter IX of Title IX of the Law of Value Added Tax, regardless of their volume of operations.
- Declarations regulated by Regulation (EU) 952/2013 of the European Parliament and of the Council of October 9, 2013, which approves the customs code of the Union and / or its implementing regulations.

4. [Application of the extension of deadlines to declarations and self-assessments submitted prior to the entry into force of the R.D. Law 14/2020.](#)

With respect to tax self-assessments whose deadlines for filing and payment could have extended, but were presented before the entry into force of the R.D. Law 14/2020, it is reasonable to interpret that, according to the content of this note published on the website of the Ministry of Finance, and regardless of the time of the presentation of the statements, *“All charges will be made on May 20. That also includes statements filed before the 15th of this month”*



Although the Decree published is silent in relation to this matter, the interpretation we have reasoned is in line with the provisions of section 2 of article 5 of Order EHA / 1658/2009, of June 12, which establishes the procedure and conditions for the direct debit of the payment of certain debts whose supervision is attributed by the AEAT, regarding the debit on the account of the person liable for payment, which establishes: “on the due date that in each case corresponds, the collaborating Entity will carry out the charge the amounts domiciled in the accounts of the respective parties liable for payment”.

5. Declarations concerned by the extension of deadlines.

Although it is not an exhaustive list, below we detail the main declarations and self-assessments whose voluntary deadline for filing and payment has been extended until May 20, 2020 (May 15, in case of option for the method of payment by account charge):

- Withholding and payments on account: models 111, 115, 117, 123, 124, 126 and 128;
- Personal Income Tax, payments on account: models 130 and 131;
- Special Tax on the prizes of certain lotteries and bets: models 136 and 230;
- Corporation Tax, instalment payments: form 202;
- Non-Resident Income Tax: models 210 and 216;
- Value Added Tax: models 303, 349 and 380;
- Insurance Premium Tax: form 430
- Special Tax on Electricity: model 560
- Quarterly informative declaration of the cession of use of houses for tourist purposes: model 179.

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