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**Tax**

**Barcelona, 20 April 2020**



**EMERGENCY MEASURES COVID-19:  
Decree-Law 11/2020 of the Government of Catalonia. Tax  
measures.**

**This News Alert XX describes the most significant emergency measures in the tax area adopted by the Government of Catalonia and included in Decree-Law 11/2020 of 7 April, to alleviate the repercussions of the crisis caused by COVID-19.**



## DECREE-LAW 11/2020 OF 7 APRIL OF THE GOVERNMENT OF CATALONIA

### **Most significant tax-related measures:**

- It is clarified that the suspension of self-assessments laid down in Article 14 of Decree-Law 7/2020 of 17 March commenced on 14 March 2020, the date on which RD 463/2020 declaring the state of emergency came into effect.
- The new voluntary filing and payment deadlines for the taxes pertaining to or assigned to the Catalan Government which are indicated below, are as follows:
  - ^ Inheritance and gift tax: for deaths occurring before 14 March 2020 and for which the filing and payment period had not expired as of that date, the deadline will include the time remaining until the end of said period on that date, plus 2 additional months.
  - ^ Tax on sweetened beverages: the filing and payment of the self-assessment for the first quarter will be performed between 1 and 20 July.
  - ^ The deadlines are changed and reductions are established in the application of the fee for the controlled disposal of industrial, construction and water waste.
  - ^ A rebate is provided for with respect to the tax on games of chance imposed on gaming machines, consisting of a percentage equivalent to the number of days that the state of emergency has been in force with respect to the total number of days of the calendar quarter corresponding to the first self-assessment period commencing after the termination of the state of emergency.
  - ^ The possibility is provided for that water supply companies may, under certain conditions, apply for a deferral of payment of the amounts resulting from self-assessments of the water charge passed on to their customers for consumption in April and May if, as a result of the state of emergency, they have been required to grant small companies and self-employed persons interest-free deferrals of their water bills for those months.

We will continue to inform you of any new socio-economic measures and/or changes in legislation that may arise as a result of the COVID-19 pandemic.



The professionals that regularly work with your company are at your disposal for any clarification or additional information you may require in relation to the content of this News Alert. Please contact us by telephone at 934 677 414.

**Yours sincerely,  
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