



Provisional instructions to request deferrals in accordance with Royal Decree-Law 7/2020, of March 12


Royal Decree-Law 7/2020 of March 12 contemplates a series of measures to make deferrals more flexible for SMEs and the self-employed.

Provisionally, taxpayers who, by virtue of the Royal Decree-Law, want to avail themselves of the measures to make deferrals included in it, must proceed in accordance with the following instructions:

1. Present by the usual procedures the self-assessment in which the amounts to be entered that the taxpayer wants to defer, marking, as with any deferment, the option of "debt recognition".
2. Access the "Submit application" procedure, within the deferment section of the AEAT electronic headquarters, at the following link: <https://www.agenciatributaria.gob.es/AEAT.sede/procedimientoini/RB01.shtml>
3. Fill in the fields of the request.
In the fields related to identification of the taxpayer, debts to be postponed and direct debit data, there is no peculiarity.

The applicant who intends to take advantage of the flexibility established in the Royal Decree Law must pay special attention to the following fields:

- "Type of guarantees offered": check the "Exemption" option.
 - "Proposal of terms; number of deadlines ": enter the number " 1 " .
 - "Periodicity": check the option "Not applicable".
 - "First installment date": the date corresponding to a period of six months from the end date of the ordinary deadline for submitting the self-assessment must be included (for example, the monthly self-assessment of VAT MOD 303 for the month of February expires on the 30th March, so the date to be included would be 09-30-2020).
 - **VERY IMPORTANT:** In addition, the expression "**Postponement RDL**" must be included in the "Reason for the request" field .
Incorporating this wording in the text field is of special importance for the correct processing of the application while a definitive procedure is specified by the AEAT during the period in which the Royal Decree takes effect.
4. Submit the request by pressing the "Sign and send" icon.

» [Provisional instructions for filing deferrals](#)  (804 KB)

