

# EXTENSION OF DEADLINE FOR FILING TAX RETURNS IN THE CANARY ISLANDS TERRITORY DUE TO COVID-19 CRISIS

By Javier Galván Posted 27 March, 2020 In TAX NEWS

The recent declaration of the state of alarm throughout the Spanish territory, to stop the expansion of the coronavirus COVID-19, lead to the adoption of extraordinary tax measures in the State. Without considering this, the Spanish Autonomous Regions are also adopting its own tax measures to the extent of their competencies.

Regarding these tax measures, we would like to highlight the Order of March 20, 2020, published in the Canary Islands Official Gazette, which provides for an extension of the deadlines for filing some tax returns in this territory.

1. The filing deadline for the quarterly return of the **Canary Islands General Indirect Tax (IGIC)** corresponding to the settlement period of the first quarter of 2020 is extended until **June 1, 2020**.
2. The deadline for submitting tax returns corresponding to **Transfer Tax and Stamp Duties**, as well as the **Inheritance and Donation Tax** is extended by **two months**. As regard donation tax, the extension applies in the acquisitions of goods or rights by donation “*inter alive*” corresponding to tax events that become due during the timing the state of alarm is in force. Nevertheless, if the deadline for filing the tax returns mentioned before comes during the state of alarm and it refers to tax events due before the declaration of such state, the deadline for filing is extended for **one month** since the end of the state of alarm.

3. The deadline for the submission of the Inheritance and Donations Tax corresponding to acquisitions of goods or rights by inheritance, legacy or any other successive title is extended by two months, when the deadline for the submission of tax returns is within the alarm state.
  
4. **Census declarations of commencement, amendment or de-registration** will have a deadline for filing until **1 of June, 2020**, when the deadline for filing these declarations takes place during the alarm state.

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