



Lifting of the extraordinary suspension of procedural and administrative deadlines due to COVID-19

Legal Alert

June 2020

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23 May 2020 saw the publication in the Official State Gazette of the [Resolution of 20 May 2020, of the Lower House of the Spanish Parliament, ordering the publication of the Agreement authorising the extension to the state of emergency declared under Royal Decree 463/2020 of 14 March 2020.](#)

The Resolution sets out the agreement reached by the Lower House of the Spanish Parliament on the **extension to the state of emergency** provided for in [Royal Decree 463/2020](#), declaring a state of emergency for the management of the health crisis occasioned by COVID-19 (Royal Decree 463/2020), **until 00:00 on 7 June 2020.**

With this in mind and where no further extensions are approved, the state of emergency will run from 14 March to 6 June 2020.

This Resolution sets out the powers of the central government and the autonomous regions as regards the roll-out of the **Plan for the de-escalation of the extraordinary measures adopted to address the COVID-19 pandemic**, approved by the Cabinet on 28 April 2020.

Moreover, the Resolution envisages one key measure as regards the calculation of deadlines; namely, **the lifting of the suspension of procedural and administrative deadlines.** A significant step towards a return to the regime in place before the state of emergency was declared, this measure consists of the following specific aspects:

Procedural deadlines: 4 June 2020

The decision has been taken to **lift the suspension of procedural deadlines as from 4 June 2020**, the date on which Additional Provision Two of Royal Decree 463/2020 is to be repealed.

Note that the above piece of legislation provided for the suspension and tolling of all of the statutory procedure-related periods and deadlines envisaged in all jurisdictions (criminal, labour, civil, judicial

review, etc.), save for certain scenarios expressly dealt with in Royal Decree 463/2020 itself.

Procedural deadlines will now be calculated in line with the provisions of [Royal Decree-Law 16/2020, of 28 April 2020, on procedural and administrative measures to address COVID-19 in the administration of justice](#), in which the decision was taken to recommence (as opposed to toll) the calculation of such periods and deadlines. Thus, it is expressly noted that **any periods and deadlines envisaged in procedural laws that may have been suspended in the state of emergency shall be calculated from scratch**, and the calculation shall therefore start running on 4 June 2020.

Note in this regard that the deadlines for announcing, preparing, formalising and filing appeals against judgments and other decisions bringing an end to proceedings have been extended, provided the decisions are notified in line with certain milestones.

Administrative deadlines: 1 June 2020

As far as **administrative deadlines** are concerned, **it has been decided to resume the relevant calculations on 1 June 2020**, the date on which Additional Provision Three of Royal Decree 463/2020 is to be repealed.

The above provision envisaged the suspension and tolling of periods and deadlines for the conduct of proceedings involving the public sector entities defined in Common Administrative Procedural Law 39/2015 of 1 October 2015, across all regions, with the exception of situations closely linked to the events justifying the state of emergency or those deemed necessary to ensure serious detriment is not done to the rights and interests of the party to the proceedings in certain conditions.

Thus, as from **1 June 2020**, the calculation of any periods suspended or tolled will resume for the period outstanding, or will start from scratch in the special scenarios envisaged in primary legislation approved during the state of emergency or its extensions, as detailed below.

The suspension and tolling of the periods and deadlines referred to in this section do not apply to administrative proceedings concerning social security registrations, calculations and contributions, or any tax-related periods, which are subject to special legislation, nor, in particular, do they affect the deadlines for the filing of tax returns and self-assessments.

Substantive limitation periods and expiration dates: 4 June 2020

The suspension of limitation periods and expiration dates for rights and actions is lifted as from **4 June 2020**, by repealing Additional Provision Four of Royal Decree 463/2020.

The above Additional Provision Four provided that the limitation periods and expiration dates in respect of any actions and rights (save those of a tax-related nature) would be suspended throughout the state of emergency and, where applicable, any extensions approved.

Tax-related deadlines

As far as tax-related matters are concerned, note that [Royal Decree 465/2020 of 17 March 2020](#) expressly noted that the suspension of the administrative deadlines, periods and procedures referred to above did not apply to tax-related

deadlines. All of which meant that the **suspension of tax-related deadlines and periods** was subject to its own specific regulations, to be found in both [Royal Decree-Law 8/2020](#) of 17 March 2020, and in Additional Provisions Eight and Nine of [Royal Decree-Law 11/2020](#) of 31 March 2020, the relevant time limits having been subsequently extended under [Royal Decree-Law 15/2020](#), of 21 April 2020, in general to **30 May 2020**.

With this in mind, the measures to lift the suspension of deadlines referred to above do not affect any tax-related deadlines that had not fallen due on the date on which the state of emergency was declared.

Namely, deadlines for payments (in both voluntary and enforcement periods) deriving from tax assessments, as well as payments deriving from deferral and instalment agreements and deadlines for filing administrative and economic-administrative appeals, for replying to notifications, notices of attachment and requests for tax-relevant information and for filing submissions in tax enforcement, penalty and other procedures. Also, deadlines for auctions and awards of assets in such connection or in enforcement of guarantees in enforced collection procedures, as well as deadlines for replying to requests made by the Directorate-General of the Cadastre.

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