

CIAT Report Regarding Taxation Measures
taken to attend to the Challenges of COVID-19
Updated to 3-25-2020





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1- Introduction

This report contains brief information reported to the CIAT Executive Secretariat regarding the emergency tax responses that have been formulated in response to the COVID-19 pandemic, throughout 16 CIAT member countries.

CIAT is coordinating efforts with international and regional organizations to produce in the future a unique report on COVID-19 measures taken by countries in the fiscal area.

Comments, questions or new information may be communicated to CIAT via email by writing to Gonzalo Arias (garias@ciat.org), Santiago Díaz de Sarralde (sdiaz@ciat.org), Anarella Calderoni (acalderoni@ciat.org) and Omaraly Blanco (oblanco@ciat.org).

2- Statistics of the Measures Implemented

The statistics presented below are based on information provided directly to CIAT by 11 tax administrations (Angola, Argentina, Bolivia, Chile, Colombia, Costa Rica, Spain, Guatemala, Paraguay, Portugal and the Dominican Republic), and supplemented with information obtained from the Knowledge Sharing Platform (KSP) and official government websites (Australia, Azerbaijan, Brazil, Canada, China, Cuba, France, India, Ireland, Italy, the United Kingdom, and the United States). Therefore, the total number of countries evaluated amounts to 23. The main measures adopted and the number of countries that adopted each measure are presented below in a way that allows us to observe the level of application of each category of measures, by the countries in the sample.

Note: Accessing the KSP platform is possible for tax administration officials. If another person desires to access such information, please contact the CIAT personnel mentioned above and we will pass along the request to the appropriate KSP authority.

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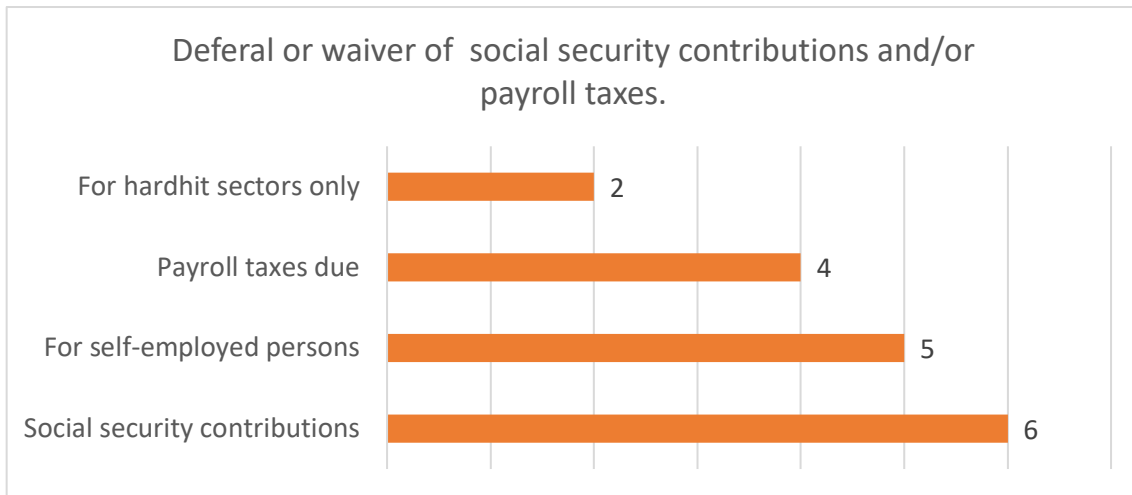


Measures Affecting Taxpayer Compliance Obligations	# of countries applying the measure	Measures Affecting the Operations of the Tax Administration	# of countries applying the measure
Deferral or waiver of social security contributions and/or payroll taxes.	9	Provision of additional time or temporary suspension of administrative processes (for assessments, processing declarations, audits, etc.)	8
Tax benefits related to health sectors.	6	Working to provide quicker refunds to taxpayers	4
Deferral of income tax payments.	13	Temporary reduction of working periods.	10
Deferral of filing requirements.	11	Promoting taxpayer assistance through the increased use of telephone, internet, and other distance platforms.	8
Deferral of VAT, customs or excise duties.	6	Changes in the operations of the tax administration.	10
Speeding up refunds for excess VAT or customs duties.	4		
Adjusting or deferring advanced payments of income tax for the 2020 tax year.	3		
Deferring or waiving other types of specialized taxes.	6		

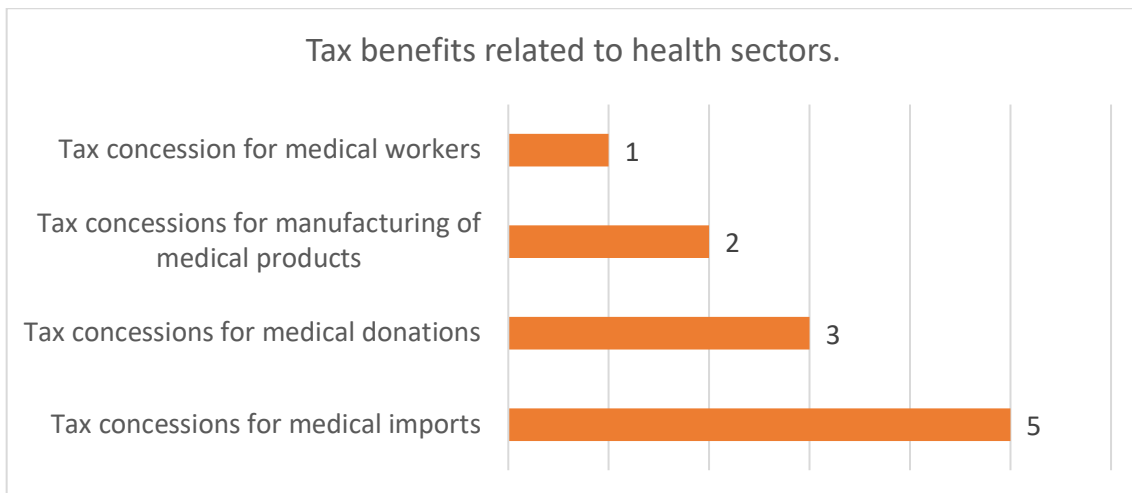
Many countries provided more detailed information with which we are able to expand upon the above categories. For example, some countries have taken measures which specifically relate to financial liquidity, social security, the medical industry, amongst others. For an expanded view of these types of measures, see the graphs below.

1. Of the 23 countries, 39% (9 countries) reported implementing measures related to the deferral or exemption of contributions that employers or self-employed persons contribute to social security system and/or payroll taxes.

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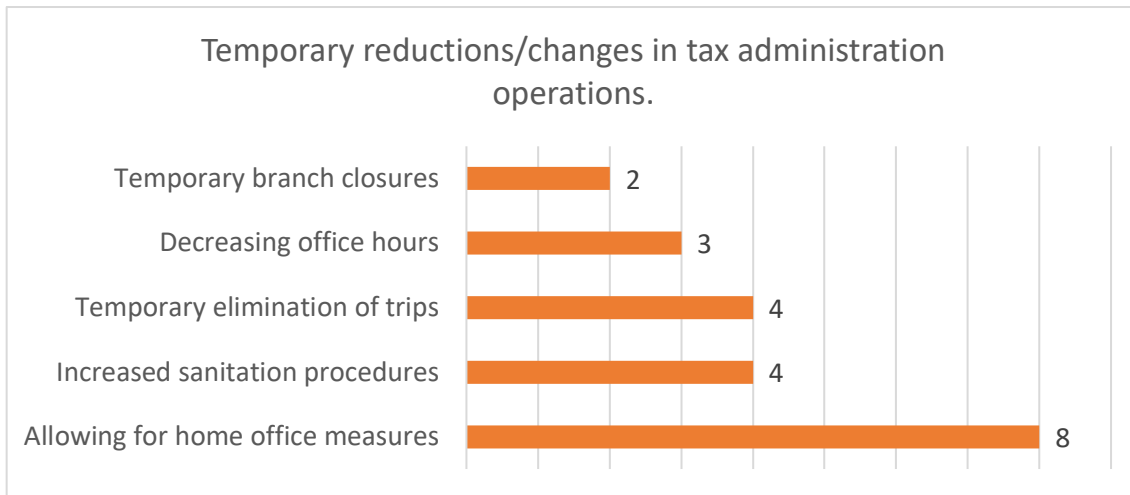


- Of the 23 countries in our sample, 26% (6 countries) reported taking measures specifically targeted for the health sectors.

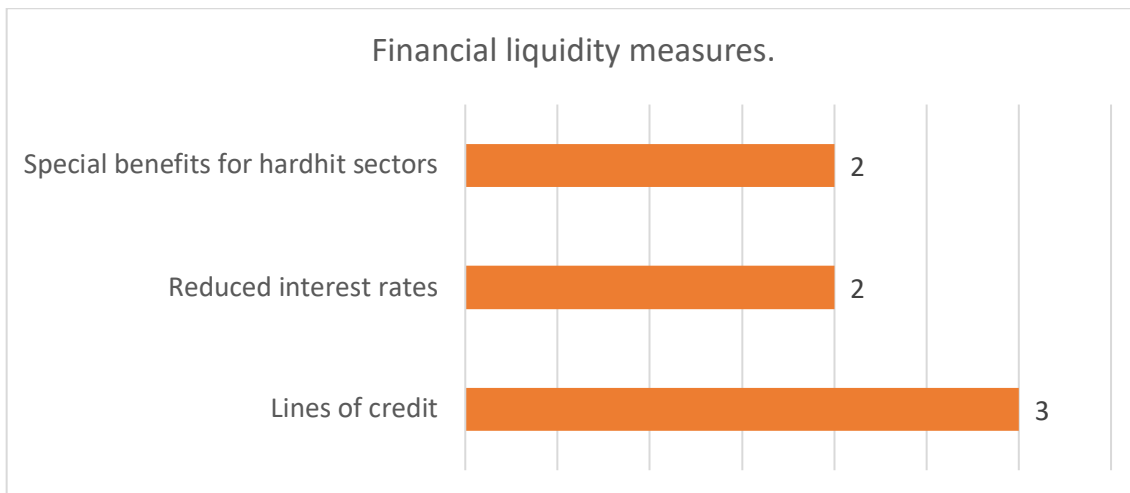


- Of the 23 countries in our sample, 43% (10 countries) implemented measures to reduce working hours or which effected changes in the normal operations of the tax administration.

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4. Of the 23 countries in our sample, 30% (7 countries) took monetary measures aimed at improving capital flows and financial liquidity in the economy.



5. A further 6 countries reported taking measures in relation to lesser known taxes, such as:

Deferring or waiving other types of specialized domestic taxes.
1. Bolivia (Transactions tax)
2. Chile (Stamp tax)
3. China (Land Use tax)
4. France (Chamber of Commerce tax - CFE)
5. Ireland (Relevant Contract Tax - RCT)
6. Panama (Property taxes)

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3- Country Specific Details

Angola

Information received by CIAT on March 18, 2020. Further information was published by the tax administration on March 19, 2020.

Steps taken to address the impact of Covid-19 in the following areas:

- Tax policy.
- Administrative procedures related to the treatment of affected taxpayers.
- Internal organization of the Tax Administration to avoid adverse health effects.

Description and scope of the measures:

Relating to the taxpayers:

- Deadlines for filing tax returns have been extended;
- Promotion of remote access and information channels through the Limitation of access to Tax Offices and Customs Offices due to COVID-19 as of 03/19/2020 announcement.
- Promoting the use of other remote processing channels such as the Contact Center, Taxpayer Portal, online and ATM payments.

Relating to the tax administration:

- Distribution of internal information through pamphlets and videos on the preventive measures that tax administration employees must observe;
- Suspended employee participation in events outside the country until the end of April, when the pandemic situation will be reassessed;
- Assessing the protection needs of employees of customs delegations and border posts, as well as of the Tax Offices (mainly those dealing with the public), distributing alcohol gel, masks and gloves.

Announcement regarding remote service channels (Limitation of access to Tax Offices and Customs Offices due to COVID-19 as of 03/19/2020:

- The number of people working within Tax Offices and Posts, Delegations and Customs Posts will be limited, it is recommended that taxpayers go to these institutions only in case of absolute necessity.
- A Taxpayer Support Center is available through phone or email for taxpayers to access their credentials, settle taxes, submit declarations and confirm payments.
- For customs matters, Dispatchers and Importers may access the ASYCUDA World system, or the electronic addresses enpa.funcional@minfin.gov.ao and enpa.tecnica@minfin.gov.ao.
- Compliance with tax obligations must occur within the deadlines provided for by law. Taxpayers are encouraged to utilize the remote channels mentioned above to fulfil their obligations and avoid non-compliance penalties.

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Argentina

Information received March 18, 2020. Update received on March 20th.

Steps taken to address the impact of Covid-19 in the following areas:

- Tax policy
- Administrative procedures related to the treatment of affected taxpayers
- Internal organization of the Tax Administration to avoid adverse health effects.

The Ministers of Economy and Productive Development announced a package of measures to alleviate the economic impact of the COVID-19 pandemic. Description and scope of the measures:

Details of measures that impact the productive sector:

- Payment of social security contributions from employers in sectors critically affected by the coronavirus pandemic will be exempted.
- Lines of credit will be granted at preferential rates to allow a working capital increase for companies during a period of 180 days. Especially targeted are the following sectors: food production, personal hygiene, cleaning, producers of medical supplies and those to do with the production of technical equipment to guarantee the availability of working from home.
- Export refund payments will be accelerated for industrial firms.

Measures taken by the Argentinian Tax Administration (AFIP):

Relating to taxpayers:

- General Resolution 4682/2020 extends the time period for taxpayers to comply with their filing obligations (suspension period from March 18th until the 31st).
- Due to a restricted number of public servants, only those taxpayers who have previously been assigned an appointment through the tax administration website will be attended.

*Update received on March 20th.

- The suspension of embargoes on micro, small and medium-sized companies is extended until April 30.
- The validity of the permanent payment facilities regime that expired at the end of this month is extended until April 30. The measure aims to guarantee the continuity of a financing mechanism for taxpayers affected by the crisis.

Relating to the tax administration:

- Work exemptions may be granted to workers over 60 years old, pregnant women, people under 60 years old with risky conditions, adults responsible for children and adolescents who require to remain in their homes due to the suspension of the school year.



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- The AFIP nursery school will not be receiving any children until March 31.
- Fourteen days of home office allowed for agents who do not perform in essential or critical areas.

* Update received March 20th:

- In order to guarantee compliance with the preventive and compulsory social isolation measures decreed by the National Government, administrative leave was established for the personnel of AFIP on March 20, 25, 26, 27 and 30, 2020. With the exception of those who guarantee those tasks that are essential for the operation of the different areas of the organization, both in person and remotely.

Bolivia

Information received March 19, 2020.

The ministry of economy and public finances announced Supreme Decree No. 4198 on March 18, 2020 which addresses the impact of Covid-19 in the following areas:

- Tax policy
- Administrative procedures related to the treatment of affected taxpayers
- Internal organization of the Tax Administration to avoid adverse health effects.

Description and scope of the measures:

Relating to taxpayers:

- Payments relating to corporate income tax (IUE) obligations are deferred until May 29, 2020.
- Allowance of corporate income taxes to be paid in instalments over a period of up to three months without charging maintenance fees, interests, guarantee fees, etc.
- Allowance of a deduction to be made from the corporate income tax due for any cash donations made to hospitals or other approved medical centres up until December 31, 2020.
- Increase in the payment allowance for Transaction Tax (IT) accounts. Also, a reduction was made to the Transaction Tax base, excluding the VAT effectively paid.
- Extended period allowed in the payment of Value Added Taxes (VAT) for independent personal service providers in the fields of health, education and nutrition.
- The time period for processing and submitting appeals, sanctions and other assessments has been suspended.

Brazil

Information accessed on March 19, 2020.

The tax administration announced various resolutions to address the effects of Covid-19 in the following areas:

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- Administrative procedures related to the treatment of affected taxpayers
- Cooperation by the Tax Administration to avoid adverse health effects for affected taxpayers.

Description and scope of the measures:

- The Chamber of Foreign Trade from the Ministry of the Economy approved Resolution No. 17, on March 17, 2020 to eliminate import taxes for 50 products relating to the medical industry (those necessary to fight the Covid-19 pandemic). The list of products was selected in coordination with the Ministry of Health, they represented a total of approximately US \$ 1.3 billion of imports in 2019.
- Resolution No. 152/2020 defers the deadline for the payment of federal taxes by six months within the scope of independent entrepreneurs as well as small and medium size enterprises.
- The Brazilian Tax Administration (Receita Federal) donated 21 thousand liters of sanitizing gel which is to be distributed around daycare centers, social organizations, philanthropic entities, among others.

Canada

Information accessed on March 19, 2020. Updated information shared on KSP on March 20, 2020.

Steps taken to address the impact of Covid-19 in the following areas:

- Tax policy
- Administrative procedures related to the treatment of affected taxpayers
- Internal organization of the Tax Administration to avoid adverse health effects.

Description and scope of the measures:

- The filing due date for individual tax returns is deferred by two months. For trusts, it is deferred by one month.
- The payment of income taxes is deferred with no interest or penalties accumulating on these amounts (time period of deferral varies).
- The Canada Revenue Agency (CRA) will not initiate Goods and Services Tax (GST), Harmonized Sales Tax (HST), or income tax audits during the next four weeks for small or medium size businesses. Similarly, the CRA will temporarily suspend most audit interaction with taxpayers.
- Small businesses, non-profit organisations and charities may receive a subsidy of up to \$25,000 for three months in order to maintain the payment of employee wages.
- Tax credits provided for small and medium-sized businesses to increase resiliency in specific sectors (mainly oil and gas, air transportation, tourism, and agriculture).

*Updated information from March 20, 2020.

Measures for individuals and the self-employed:



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- The Canada Revenue Agency (CRA) has developed options to extend the deadline to file individual income tax and benefit returns several weeks.
- The CRA has also developed options to provide a slightly longer extension for payments from individual taxpayers.
- There are also options in development to issue increased refunds for benefit programs for individuals.
- Additional relief is available on a case-by-case basis.

Measures to assist taxpayers' businesses:

- Options to provide businesses several weeks flexibility are in place.
- Existing payment arrangement policies are being showcased.
- Careful consideration given to nature of sales tax as a trust fund collected on behalf of the state. Some businesses have more capacity to operate, but making distinctions complicates communication. Some funds like payroll deductions and sales tax are collected on account of the state. Too much relief can make coming into full compliance more difficult.

The CRA aims to be proactive, accounting for current and anticipated future impacts, keeping the door open to case-by-case decisions to provide enhanced relief.

Chile

Information received by CIAT on March 19, 2020.

Steps taken to address the impact of Covid-19 in the following areas:

- Tax policy
- Administrative procedures related to the treatment of affected taxpayers
- Internal organization of the Tax Administration to avoid adverse health effects.

Description and scope of the measures:

- Suspension of monthly provisional payments (PPM) of corporate income tax for the next 3 months. This measure will allow liquidity to be injected to 700 thousand companies for up to US \$ 2.4 billion in the next 3 months.
- Postponement of VAT payment for the next 3 months for all companies with sales of less than UF 350,000, making it possible to pay in 6 or 12 monthly installments at zero real interest rate, depending on their size. This will allow liquidity of up to US \$ 1.5 billion to be injected into 240,000 companies during the second quarter.
- Anticipation of the income tax refund that corresponds to SMEs: SME companies will receive their refund in April. This will allow greater liquidity to be delivered to more than 500 thousand SME companies (sales of up to UF 75,000 per year) for US \$ 770 million.
- Postponement until July 2020 of the payment of income tax for SMEs according to what they declare in the next April income operation. This will mean releasing cash resources for US \$ 600 million to 140,000 SMEs.

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- Postponement of April tax payments for companies with sales below 350,000 UF and for people with properties with a tax assessment of less than \$ 133 million. The deferred contribution will be paid in three installments, along with the following three contribution installments, with a real interest rate of 0%. This involves mobilizing resources for US \$ 670 million. The treasury will compensate the lower transitory municipal income.
- Transitory reduction of stamp and stamp tax to 0% for all credit operations during the next 6 months. This will reduce the cost of financing for families and businesses. This measure has a fiscal cost of up to US \$ 420 million.
- Relief measures for the treatment of tax debts with the General Treasury of the Republic (TGR) focused on SMEs and people with lower incomes: flexibility to celebrate tax debt payment agreements with TGR, without interest or fines.
- All the expenses of the companies associated with facing the health contingency will be accepted as a tax expense.
- Greater flexibilities will be granted in the terms to file sworn statements associated with this year's income operation.

In relation to the treatment of taxpayers:

In the case of taxpayers affected by prevention measures, the Chilean tax administration (SII) has reinforced the attention of telephone help desks, in addition to promoting and incentivizing taxpayers, through its website sii.cl, the use of all tools electronic for the execution of procedures through the internet. The idea of these measures is to be able to decongest the attendance offices of the face-to-face public.

In relation to the internal organization of the Tax Administration:

In order to advance firmly in the prevention of the spread of the coronavirus, starting in March, a business continuity program (PCN) began to be implemented, which is aimed at monitoring and organizing different areas of the organization that will allow it to maintain all operational teams are operating without major exposure of officials to contagion: The areas addressed are: Officials, Taxpayers, Infrastructure and Equipment.

In terms of internal organization, according to the Business Continuity Plan, the SII defined teams that will coordinate and implement all the measures that are necessary according to the contingencies decreed by the government.

In relation with the safety of SII officials, the following topics are being developed:

- Guidance for officials working abroad
- Guidance for officials with suspected infection
- Preventative measures being developed along with the national health association such as disbursement of information, rampant use of sanitizing gel, increasing cleaning and sanitation measures.

In relation to the Home Office work modality:

First stage: the possibility of developing this modality was considered for those officials who belong to risk groups (chronic, elderly, and officials with displacement problems within the city).

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Second stage: oriented to all the SII officials. For such purposes, all the IT tools required to carry out this work are coordinated, as well as the delivery of equipment and remote connection devices.

Colombia

Information received by CIAT on March 18, 2020.

Steps taken to address the impact of Covid-19 in the following areas:

- Tax policy
- Administrative procedures related to the treatment of affected taxpayers
- Internal organization of the Tax Administration to avoid adverse health effects.

Description and scope of the measures:

- The refund of VAT for 'vulnerable' taxpayers will be expedited.
- Decree No. 410 from March 16, 2020 dictates that all import taxes on products relating to the medical industry (those used in the fight against the COVID-19 pandemic) will be eliminated for the next sixth months.
- Resolution 000022 from March 18, 2020 transfers all competence over taxation and customs matters to the Colombian tax administration (DIAN). This same regulation allows for the processing and administrative activities relating to these areas to be suspended until the 3rd of April.
- Deadlines for the tax authorities to continue to process cases are extended until April 3rd.
- Whistleblower information reported to the Colombian tax administration (DIAN) will not be processed until after April 3rd.
- Requests received via the 'Unique Tax Registry' (RUT) or the 'Electronic Information Service' (SIE) offered by the DIAN will also be suspended until April 3rd.

Decree No. 401 from March 13, 2020 dictates the deferral of payment periods for taxes due. However, this decree was published in response to a Law passed in 2019 which increases the taxation rates. Therefore, it is not a direct result of COVID-19.

Regarding financing credit and liquidity:

- Guarantees will be provided by the government for small and medium size businesses to have access to lines of credit.

Costa Rica

Information accessed March 17, 2020

Steps taken to address the impact of Covid-19 in the following areas:

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- The measures are still in the proposal phase; however, the President of the Republic is convening government on Monday so that, within the framework of his autonomy, the pertinent measures may be quickly implemented.

Description and scope of the [proposed] measures:

- Proposal CP-162-2020 published on March 14, 2020 presents measures to protect workers and companies against the economic effects of COVID-19. These include relief for financing costs, tax obligations, insurance premiums and special coverage for tourists.
- Consideration of making debt more flexible, establishing a temporary allowance for tax deferrals and improved insurance options.
- A three-month moratorium is provided for the payment of value-added taxes, corporate taxes and customs duties. The deferred amounts will have to be paid by December 31st, 2020, without interest or penalties being imposed.

Cuba

Information published by the Cuban tax administration (ONAT) on March 22nd with updates on March 24th.

The Cuban tax administration (ONAT) has adopted the following measures to address the challenges related to COVID:

- In the cases of suspension of self-employment activities: exemption for the payment of all taxes the taxpayers who are holders of these activities, exempt from hired workers, corresponding to the simplified tax regime, the contracted workers by these taxpayers and keep the payment of the Special Social Security Contribution of these taxpayers, for which the possibility of deferral of these obligations will be given, without demanding interest.
- The previous tax treatment is applied to the suspensions granted, which may be at its own request due to effects on the level of activity by Covid-19.
- 50% reduction in monthly tax payments to holders of gastronomic service activities for which capacity reduction is available.
- In the tourist areas, the Provincial Councils reduce monthly tax fees to taxpayers for activities with significant impact. The sales and service tax payment are maintained in correspondence with the income generated.
- Defer payment of personal income tax settlement to artists and crafts, who request this benefit, to be paid within the year.
- Reduce the minimum balance of tax bank fees to 50% and authorize their replacement when the situation permits.
- In accordance with the provisions of the Tax Law, salary guarantees may be received by workers who are not subject to the Personal Income Tax or the Special Contribution to Social Security.

Update from March 24th:

- The services provided by ONAT will be reoriented to taxpayers, using electronic platforms, via telephone, website, among other means.
- The completion of all procedures before the Taxpayer Registry is extended: registrations, cancellations, transfers, updating of registry data, certifications, among others.

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- The payment by individuals of monthly tax fees, sales and service taxes, for the use of the workforce, the affidavit and other taxes, is deferred until after April 30, 2020, to avoid concurrence of people in bank branches and ONAT offices.
- Taxpayers are encouraged to make the payment of taxes through automated means such as transfermóvil, avoiding displacement outside their home.
- The ONAT will give priority to differentiated attention to older taxpayers, by telephone and by email, to avoid them going to the offices.
- The Municipal Administration Council may seek to reduce up to 50% the monthly tax quotas for those activities that are affected, based on the measures that are gradually adopted.
- The exoneration of tax obligations is applied ex officio to taxpayers who are approved in general or at the request of the governing bodies, the suspension of the activity. Taxpayers do not have to go to ONAT.
- The payment of obligations for the Special Contribution to Social Security of self-employed workers whose activities are suspended is considered deferred. Taxpayers may maintain the payment of these obligations or resume it when the conditions are restored.
- The banking system will implement measures to facilitate the collection of social security by avoiding the attendance of pensioners at bank branches.
- Fiscal control actions are redesigned considering current circumstances.
- The structures and system for surveillance and control of established retail and wholesale prices are strengthened in the municipalities.
- The Ministry of Finance and Prices, in conjunction with the Ministry of Labor and Social Security and the banking system, adopt measures to ensure wage guarantees for workers.

Dominican Republic

Information received by CIAT on March 17, 2020. Update received on March 20th.

Steps taken to address the impact of Covid-19 in the following areas:

- Tax Policy
- Administrative procedures related to the treatment of affected taxpayers.
- Internal organization of the Tax Administration to avoid adverse health effects.

Description and scope of the measures:

- The use of digital channels to access the tax administration's services is being promoted in order to limit physical assistance at the offices.
- A plan to allow home office for tax administration employees who work in essential areas is ready to be put in place in case the government decides to take stricter measures.

Update from March 20th:

In order to guarantee the employment and income of all workers and economic stability in the event of any eventuality, the Dominican government has taken the following measures:

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In relation to the treatment of taxpayers

- For the sector that will be most affected by the closure of flights, the hotel sector, the DGII will temporarily stop applying the rate to the Advance Price Agreements (APA).
- Likewise, the payment of the annual income tax that must be made in April by all companies that close the year in December will be allowed to be divided into four payments.
- Flexibilities will be granted to make the advanced tax payments for the entire productive sector in three installments immediately after the period of national emergency.
- Extension of income tax for individuals and taxpayers under the Simplified Tax Regime.
- The Ministry of Finance will coordinate any other necessary flexibility regarding the payment of tax obligations of companies and individuals, which could be deferred during the emergency period.

Monetary measures:

- Reduce the Monetary Policy Rate (TPM) by 100 basis points, from 4.50% to 3.50% per year, with the aim of encouraging a general decrease in interest rates in the financial system through the transmission mechanism of monetary policy.
- Likewise, and with the purpose of providing liquidity at a low cost to financial institutions, a decrease of 150 basic points in the interest rate of the permanent liquidity expansion facility (overnight repos) was approved, going from 6.00% to 4.50% annually.
- Additionally, it was decided to reduce the interest rate on short-term interest-bearing deposits at the Central Bank (Overnight), from 3.00% to 2.50% annually. This measure contributes to reducing the interbank interest rate and, therefore, reduces the cost of funding for financial institutions.

Measures for the liquidity of the financial system:

In addition to the interest rate cuts, a series of liquidity provision measures were adopted, both in national and foreign currency, with the aim of making a large amount of resources available to financial institutions in such a way that The demand for credit from the productive sectors and Dominican households can be effectively met. Specifically, in national currency we are making liquidity available to financial institutions for more than RD \$ 52 billion through the following measures:

First, at a meeting held on Tuesday, March 17, the Monetary Board made flexible the requirements for coverage of the legal reserve in national currency of financial entities, recognizing the securities of the Central Bank and the Ministry of Finance as valid coverage for an amount of up to RD \$ 22,321.0 million, which represents 2.0 percentage points of the legal reserve ratio. Of this amount, RD \$ 10 billion will go to loans to households and to micro, small and medium-sized enterprises and to the trade sector, while the rest of the funds, some RD \$ 12,321.0 million will be channeled to the productive sectors, mainly tourism and the export sector, at interest rates in all cases not greater than 8.0% per year. It is important to highlight that the new loans granted by financial institutions with these resources will be classified as risk category A, with zero provisions, and will not be considered in the calculation of the solvency index.

Second, the Central Bank enabled the liquidity provision window to financial institutions through the Repos mechanism for up to 90 days for an amount of up to RD \$ 30 billion, using collateral from the Central Bank and the Ministry of Finance as collateral. This facility would be available to financial institutions with interest rates of 4.75% for Repos up to 30 days and 5.0% for Repos between 31 and 90 days. These facilities could be renewed if the uncertain conditions that caused the measure persist.

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Regarding the provision of liquidity in foreign currency, we have approved two measures that guarantee an adequate flow of dollars to cover the needs of the foreign exchange market, at a time when large sectors that generate foreign currency, such as tourism and the export sector, are seeing affected. In this sense, we are providing liquidity to the market for more than US \$ 500 million, through the following mechanisms:

1. Inject liquidity in foreign currency for an amount of up to US \$ 300.0 million, through 90-day repos, using securities from the Ministry of Finance as collateral.
2. Temporarily loosen the requirements for the legal reserve requirement in foreign currency of multiple banks, recognizing securities of the Ministry of Finance in dollars as valid coverage of US \$ 222 million, which represents 2.5 percentage points of the legal reserve ratio. This measure will help facilitate the channeling of foreign exchange to generating sectors such as tourism and exports that have been impacted by the drop in trade and tourism flows globally.

Special regulatory treatment measures for the financial system:

At its meeting yesterday, the Monetary Board also approved a series of measures that imply special regulatory treatment for the financial system while global uncertainty persists, associated with the economic effects caused by the coronavirus pandemic. Said special treatment would allow to readjust the payment schedule of bank debtors if necessary, without additional regulatory costs arising from this action. These measures seek to avoid a possible deterioration of the credit portfolio due to the impact of COVID-19 on the performance of some productive activities.

Specifically, the measures adopted as part of the special regulatory treatment are:

- i. Authorize financial institutions to freeze the ratings and provisions of the debtors at the level they are at the time of the approval of the Resolution.
- ii. Authorize that credit restructuring that implies a modification in the payment conditions, interest rate, terms and installments, among others, can maintain the same risk rating of the debtor at the time of being restructured. In other words, this means that the debtor's credit rating would not be reduced due to problems caused by payment arrears as a result of the current situation.
- iii. Authorize the disbursement of those loans disbursed against lines of credit for a period of sixty (60) days. This measure includes a waiver of the loan principal payment in that period, benefiting the debtor's cash flow.
- iv. Extend for ninety (90) days the period granted to the debtor for the updating of guarantees corresponding to the appraisals. This measure will provide greater flexibility to the debtor who will have more time to comply with the requirement to update their guarantee.

The Protocol designed by the Dominican Tax Administration (DGI) to foresee a possible contagion by COVID 19 (protocol is shared with all our collaborators by internal communication).

1. Suspension of all official institutional trips of employees abroad.
2. All exchange missions of consultants and international organizations are suspended.

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3. Collaborators who decide to travel outside the country during their vacations must undergo a quarantine process in their homes for 14 calendar days prior to re-entry to the institution, as established by the Ministry of Health.
4. All employees who decide to travel abroad must notify their departure to the Human Resources Management.
5. The suspension of work is ordered by administrative license, with a time of 14 days for collaborators (after communication and coordination with Occupational Health):
 - Over 60 years
 - Pregnant
 - People with a medical history of lung conditions (including asthma), circulatory disorders (vascular insufficiency), diabetes, and any disease that affects their immune system.
6. The rest of the collaborators will be alternated at 50% per week, except for the headlines and those that are essential, unless someone with coronavirus symptoms is detected.
7. It is requested to promote the telework modality for the areas whose functions allow it.
8. Do not hold compound meetings with an internal or external audience with more than five people.
9. In the event that a meeting deserves to be held, a spacious room that meets the minimum recommended distance of one meter each person should be used.
10. You are invited to make use of the digital platforms available to the DGII for simultaneous communication with the different areas, such as: telephone, email, WhatsApp, Skype, Teams, videoconference, among others.
11. The online collaborators attendance registry is implemented through the intranet.
12. Reduction of the number of employees in the same schedule, limiting the length of stay to half an hour of lunch in our cafeteria.
13. The elevators can only be operated by a person protected by gloves.
14. The capacity of using the elevators is limited to five people per trip.

Ecuador

Information received by CIAT on March 19th, 2020.

In relation to the Tax Policy measures taken by the Ecuadorian tax administration (SRI):

The national government decided to change some percentages of withholding of income tax, which does not imply a decrease in this tax. Taxpayers will continue to pay the same value of the tax and as indicated in the tax regulations, the withholding will generate a tax credit applicable in the calculation of the taxes payable.

The withholdings will be made according to the following detail: Acquisition of all types of personal property: Until March 31: 1%. Since April 1: 1.75%. Payment or account credits not included in the specific withholding percentages: Until March 31 2%. From the first of April 2, 75%.

The modification in the income tax withholding percentages will represent 426 million dollars in the remaining eight months of 2020, which will bring liquidity to the cashier the prosecutor, the new withholding percentages have been established through Resolution No. NAC-DGERCG20-00000020 issued by the Director General of the Internal Revenue Service.

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In relation to the treatment of affected taxpayers:

The Internal Revenue Service (SRI) has promoted its online services, so that citizens do not need to physically approach their tax procedures and do so on the SRI website. In turn, by Resolution No. NAC-DGERCG20-0000022, the Director General of the SRI resolved to suspend the terms and terms of all the tax administrative processes and the statutes of limitations of the collection action, from March 16 to 31 March 2020. Said resolution is available at the following link:

<https://www.sri.gob.ec/BibliotecaPortlet/descargar/5e9aa15d-9ceb-4978-99ae-1e1c04d5ab48/NAC-DGERCGC20-0000022.pdf>

The Government has announced the possibility of extending the payment of taxes corresponding to the months of April, May and June of this year for up to 6 months. Currently, the SRI is evaluating the possibility of extending the term for the presentation of tax returns whose maturity corresponds to March 2020 for SMEs.

Regulation on the "Prevention and protection measures COVID-19"

Section 2.1: Biosecurity measures for Employees of the SRI Service Centers.

- The security guard at the Service Center must have a mask and mono-goggles; which, must be coordinated with the contracted security company.
- The collaborator who is in the information / reception / shift assignment station must have an antibacterial gel or antiseptic alcohol dispenser to place it in the taxpayer's hands, prior to their attention.
- Each Tax Agent must have a cloth and antiseptic alcohol for the permanent disinfection of their workstation (keyboard, telephone, mouse, service qualifier, Q Matic, among others).
- Maintain a distance of at least one meter between the collaborator who serves and the chair where the taxpayer is placed to receive care. To do this, a limit line must be drawn on the floor, above which the taxpayer's seat must be kept. All the mobile brigades, fiscal support nuclei and training offered by the SRI are suspended, accepting the government recommendation.
- Regarding the treatment of suspicious cases, compulsory home isolation must be followed.

Section 2.2: Personal protective equipment and disinfection supplies for employees of the SRI Service Centers.

- Use of masks for people with symptoms of COVID-19.
- The use of masks is crucial for healthcare workers and caregivers (whether at home or in a healthcare facility).
- In order to protect the health of collaborators who are in direct contact with citizens and taxpayers, they must make use of: masks, mono-glasses, alcohol or gel,

Section 2.3. Biosecurity measures for citizens who visit the SRI facilities.

- Taxpayers should be reminded that it is the citizen's responsibility to apply biosecurity measures. Disseminate information so that taxpayers avoid physical contact when greeting, wear a mask, cover their mouth with their forearm or a tissue when coughing, frequently wash their hands, use antibacterial gel, avoid touching their eyes, nose and mouth.

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Ministerial No. MDT-2020-076 of March 12, 2020 - SRI implemented a home office modality, which may be requested by all SRI officials.

Since January 31, an educational communication plan and health campaigns were activated, which act in line with the official letter No. MSP-MSP-2020-0424-O dated March 1, which promote certain health measures to prevent the proliferation of this virus and safeguard the health of employees through actions such as; disseminate information from the Ministry of Public Health, educational training and awareness of staff at work sites, acquisition and installation of antibacterial gel dispensers in the facilities occupied by the SRI, activation of the SRI Committee on Safety and Health at Work, among others.

France

Information accessed on March 19, 2020.

Steps taken to address the impact of Covid-19 in the following areas:

- Tax policy
- Administrative procedures related to the treatment of affected taxpayers

Description and scope of the measures taken by the French Revenue Authorities (DGFiP):

- Payments of employee and employer contributions to the social security scheme (URSSAF) may be postponed for 3 months with no penalty applied.
- Social security payments for self-employed taxpayers may also be deferred over subsequent due dates from April to December with no interests or penalties applied. The amount to be paid may be adjusted depending on the taxpayer's estimated loss of income.
- Self-employed taxpayers may also defer the payment of withholding taxes on their professional income for up to three months.
- A postponement without penalty for the payment corporate taxes (including payroll taxes) may be requested.
- Monthly payments relating to the small business chamber of commerce tax (CFE) or property taxes may be suspended by contacting the Direct Debit Service Center.

Guatemala

Information received by CIAT on March 20th, 2020.

Steps taken to address the impact of Covid-19 in the following areas:

- Tax Policy
- Administrative procedures related to the treatment of affected taxpayers.
- Internal organization of the Tax Administration to avoid adverse health effects.

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Presidential Provision of March 17, 2020 for ensuring the continuity of tax collection and customs operations of the Guatemalan tax administration (SAT):

- Programming of the personnel who must report to work and who can carry out their tasks remotely, which will be communicated by the authority of each unit to the personnel under their charge. No overtime is paid, except for fully justified and approved hours.
- Personnel attending the facilities must leave at 16:00.
- Mothers of children under the age of 12 and / or people in the gestation or lactation period will be able to stay at home, even attending work.
- Staff over 65 years and / or with meticulously proven chronic diseases will be on leave with salary until March 31, 2020.
- Tax offices and agencies will attend during normal hours except those located in shopping centers.
- Avoid physical contact between co-workers.
- Temperature testing and disinfectant for taxpayers prior to entering the SAT facilities.
- Every worker who manifests symptoms must inform their boss and go to the clinics to be diagnosed.

In relation to the 'National Plan for Emergency and Economic Recovery' (Information received by CIAT on March 20 but ratified by Congress since March 12, 2020):

In the financial field, actions are contemplated for financial support to Micro, Small and Medium-sized Enterprises (MSMEs), which would contribute to the preservation of employment in this sector. Likewise, actions will be implemented aimed at facilitating bank credit to the private sector, monitoring the liquidity and solvency of the financial system and the fulfillment of the insurers' commitments.

In a joint action between the Superintendence of Tax Administration (SAT), the Ministry of Agriculture, Livestock and Food (MAGA), the Ministry of the Interior and the Ministry of Public Health and Social Assistance, mechanisms will be implemented to guarantee a prompt release (Fast Track) of imports of both medicines and prioritized food.

On the revenue side, SAT is urged to continue efforts to combat customs fraud and smuggling, which is of importance in the current situation. Also, to make the necessary efforts to expedite the return of the tax credit to exporters by at least Q1,500.0 million. In this sense, exporters are encouraged to use the electronic return mechanism, since it guarantees an expedited return, compared to other available mechanisms.

Agreement No. 3-2020 of March 17, 2020; Budgetary credits are assigned to acquire masks, gel alcohol, gloves, disinfectant, thermometers, etc.

Proposal for the next months:

- Urge the Congress of the Republic to establish the legal mechanism to exempt from the payment of the Value Added Tax, Import Duty Duties and any other tax on donations, assistance and humanitarian aid, whose purpose is to address the state of public calamity.

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- Urge the Congress of the Republic a percentage deferral for at least a quarter of the payment of the Solidarity Tax (ISO), conditioned on the fact that the Congress of the Republic previously approves the loans that finance the 2020 budget expansion.

In order to guarantee the transparency of the spending that is made during the crisis, an external control mechanism (oversight) and accountability may be used.

Italy

Information accessed on March 19, 2020.

Steps taken to address the impact of Covid-19 in the following areas:

- Tax policy
- Administrative procedures related to the treatment of affected taxpayers
- Internal organization of the Tax Administration to avoid adverse health effects.

Description and scope of the measures:

Relating to taxpayers:

- Tax and social security payments due in March have been suspended for businesses and self-employed taxpayers with a turnover below 2 million euros, as well as taxpayers belonging to sectors heavily hit by the emergency (e.g. tourism, transportation, restaurants and cafes, movie theaters, amusement parks, organization of fairs and events). Once resumed, these tax payments can be made in up to five instalments. In addition, withholding taxes on the remuneration paid to self-employed taxpayers with turnover below 400.000 euros and without employees have been suspended for the months of March and April.
- Tax credit for sanitation; All expenses for sanitation, protection of workers and containment of the contagion benefit from a tax credit of 50% of the expenses incurred (up to a tax credit of 20,000 euro per taxpayer).
- Tax credits and deductions for COVID-19 donations: All donations in cash or in kind to support the containment of the contagion are deductible for corporations and generate a 30% tax credit for individuals (up to a tax credit of 20,000 euro per taxpayer).
- Tax credit for commercial rents: Stores and small shops which are closed because of the emergency are granted a tax credit equal to 60% of the rent for March.

Relating to the tax administration:

- Tax controls, field audits, coercive collection, litigation and tax compliance obligations have been suspended until June. There are some exceptions, such as the information that intermediaries must file in their pre-filled tax return for the 2019 year and their related tax payments.

Regarding financing credit and liquidity challenges:

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- The Government will provide leverage for easier access to credits for professionals and firms, SMEs and Midcaps (SME Guarantee Fund).
- State guarantee for Cassa depositi e prestiti (CDP), which will itself provide additional guarantees and liquidity to banks in order to allow the expansion of financing and liquidity for medium to large enterprises that do not benefit from the SME Guarantee Fund.
- Moratorium on loan repayments for small and medium-sized businesses, including mortgages and overdrafts (increased liquidity by 220 billion euro).
- Incentives for financial and non-financial companies to transfer non-performing or stranded loans through the conversion of their Deferred Tax Activities into Tax Credits.

Panama

Information published by the Panamanian tax administration (DGI) on March 24, 2020.

Through Executive Decree No. 251 of March 24, 2020, the following measures have been taken:

- A term of 120 calendar days is granted from Law 134 of March 20, 2020 for the payment of taxes that become due during said period and that are at the competence of the DGI. Without implying the generation and payment of interest, surcharges and fines.
 - Includes: direct and indirect national taxes, rates, special contributions and any other debt, receivables and payables, as well as real estate taxes.
 - Exception: does not include income tax withheld from employees, taxes withheld from non-residents, VAT withheld by non-residents, VAT withheld by the state, VAT withheld by local withholding agents, dividend tax, property tax withheld by banks.
- Individuals have until May 30 to file their tax returns for the 2019 fiscal period.
- Taxpayers may determine for the year 2020, the estimated tax to be paid of an amount not less than 70% of the tax in the income statements of the fiscal period 2019, without said estimate being subject to an investigation or verification by the DGI. The estimated tax must be paid in two parts during the 2020 fiscal period, the first in September and the second in December.
- The DGI is authorized to take necessary measures (such as covenants, agreements, expeditions) to facilitate taxpayers' compliance with their obligations.
- The DGI can postpone the terms of presentation of the different tax compliance declarations and reports without this entailing the generation and payment of fines.

Paraguay

Information received on March 18, 2020.

Steps taken to address the impact of Covid-19 in the following areas:

- Tax policy
- Administrative procedures related to the treatment of affected taxpayers
- Internal organization of the Tax Administration to avoid adverse health effects.

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Presidential Decree No. 3457/2020 allows for the establishment of a special regime for facilitating the payment of personal income taxes, as well as the possibility to defer the fulfilment of other formal tax obligations.

Through General Resolution No. 43/2020 and Decree No. 3,442 / 2020

- Efforts are being taken to minimize opportunities for agglomeration of people, thus adopting measures that favor compliance with tax obligations using technological tools, suspending certain deadlines and simplifying certain procedures, in order to prevent taxpayers from visiting the SET offices.
- Tax administration officials have a new work schedule: Monday to Friday, 9:00 a.m. to 2:00 p.m., from March 13th to 26th, 2020.
- Public activities through the Taxpayer Attention Platform (PAC) have been suspended until March 26, 2020, pursuant to the provisions of Decree No. 3,442 / 2020.
- Officials are now using facial recognition software to mark their work hours instead of the fingerprint system in order to avoid physical contact.
- A protocol has been established for officials who present symptoms or in case of suspected COVID-19.
- The administration's medical insurer has set up a specialized contact number to attend to officials with respiratory symptoms.
- Officials who are over 60 years of age, pregnant, with a previous history of illness or who find themselves in otherwise vulnerable situations are given permission to remain in their homes.

Presidential Decree 3442/2020 allows for other general measures to be taken in relation to the economy and the COVID-19 pandemic. These include:

- The Central Bank of Paraguay implemented mechanisms that enable refinancing for all economic sectors without affecting the credit ratings.
- Easing of restrictions to allow financing entities to sell movable or immovable property.
- Reduction of tariffs for goods related to the health field.
- The monetary policy interest rate was reduced to 3.25%.

Portugal

Information received on March 17, 2020.

Steps taken to address the impact of Covid-19 in the following areas:

- Tax policy.
- Administrative procedures related to the treatment of affected taxpayers.
- Internal organization of the Tax Administration to avoid adverse health effects.

Description and scope of the measures:

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- The time period for the declaration of taxes has been lengthened.
- Restricted access to personal assistance, promotion of remote channels such as telephone or internet.
- Some tax administration officials have been allowed to work from home.
- Reduction in the payment of social security contributions.
- Extension of VAT payment deadlines for three to six months.

Spain

Information received on March 19 ,2020. Update received on March 20th.

Steps taken to address the impact of Covid-19 in the following areas:

- Tax policy
- Administrative procedures related to the treatment of affected taxpayers
- Internal organization of the Tax Administration to avoid adverse health effects.

Description and scope of the measures:

The Tax Agency offers detailed information on the measures adopted in tax matters in a specific banner included on its website supplemented with important notices, models and instructions for submitting applications and frequently asked questions about the measures adopted (https://www.agenciatributaria.es/AEAT.internet/Inicio/La_Agencia_Tributaria/Campanas/_Campanas_/Medidas_Tributaria_COVID_19/Medidas_Tributaria_COVID_19.shtml).

In relation to the operational performance of the Spanish tax administration (AEAT):

- The AEAT offices have been closed by royal decree 463/2020.
- Whenever possible, home office work is facilitated in shifts to allow safe and efficient access to systems.

In relation to those taxpayers whose electronic certificate is expired or about to expire, the AEAT informs that the use of expired certificates is allowed through digital means.

In relation to tax procedures:

- The suspension of the computation of the term of the procedures processed by the State Tax Administration Agency, from March 18, 2020 to April 30, 2020.
- Suspension of the computation of the expiration terms and the statute of limitations of article 66 of the General Tax Law, from March 18, 2020 to April 30, 2020.
- Extension until April 30, 2020 of certain periods opened prior to March 18, 2020 and that were not concluded by that date.
- Within the enforcement procedure, non-execution of guarantees that fall on real estate from March 18 to April 30, 2020.
- Extension until May 20, 2020 or, if later, until the date granted by the general rule, of certain periods that open from March 18, 2020.

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- Beginning on May 1, 2020 of the term to file economic-administrative appeals or claims or start from the date determined by the general rule if the notification of the act to appeal had occurred after April 30, 2020.

The deadlines for submission and entry of self-assessments and the deadlines for submission of informative returns are not affected by the suspension of deadlines regulated in Royal Decree-Law 8/2020.

Measures to enable the request for deferrals in accordance with the liquidity facilitation rules for SMEs and the self-employed:

- Deferral of the income tax due that corresponds to assessments that became due from March 13, 2020 to May 30, 2020 will be granted.
- The requirements of the General Tax Law must be met, which establishes that tax debts that are less than 30,000 euros may be postponed with total or partial waiver of guarantees.
- The postponement of debts that are usually excluded from this possibility will be allowed. Specifically, the debts derived from withholdings and payments on account, passed on taxes and fractional payments of Corporation Tax.
- Only persons or entities with a volume of operations not exceeding 6,010,121.04 euros in 2019 will be eligible for this measure.
- The postponement will be granted for six months.
- No interest will be accrued for late payment during the first three months of the deferment.

4- Further Information Available on KSP and other Public Sources

Links for further information, the sources used to make this report, and the date on which the information was collected can be found in the following table:

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Country	Date of access to the information used in this report	Relevant links
Angola	18-Mar	https://agt.minfin.gov.ao/PortalAGT#!// https://agt.minfin.gov.ao/PortalAGT#!/sala-de-imprensa/noticias/7371/limitacao-de-acesso-as-reparticoes-fiscais-e-estancias-aduaneiras-covid-19
Argentina	March 18, updated on March 20.	https://www.argentina.gob.ar/noticias/los-ministros-de-economia-y-de-desarrollo-productivo-anunciaron-un-paquete-de-medidas-para https://www.boletinoficial.gob.ar/detalleAviso/primera/226948/20200318
Bolivia	19-Mar	http://www.gacetaoficialdebolivia.gob.bo/normas/listadonor/11
Brazil	19-Mar	https://receita.economia.gov.br/covid-19/covid-19/ http://www.economia.gov.br/noticias/2020/marco/camex-zera-imposto-de-importacao-de-50-produtos-para-combate-ao-coronavirus http://receita.economia.gov.br/noticias/ascom/2020/marco/aprovada-resolucao-no-152-2020-que-prorroga-o-prazo-para-pagamento-dos-tributos-federais-no-ambito-do-simples-nacional
Canada	19-Mar	https://www.canada.ca/en/department-finance/economic-response-plan.html
Chile	19-Mar	https://www.bcentral.cl/web/banco-central/inicio https://www.hacienda.cl/sala-de-prensa/noticias/historico/ministro-de-hacienda-e-impacto.html
Colombia	18-Mar	https://id.presidencia.gov.co/Paginas/prensa/2020/Gobierno-Nacional-medidas-economicas-sociales-Estado-Emergencia-200318.aspx https://dapre.presidencia.gov.co/normativa/normativa/DECRETO%20410%20DEL%2016%20DE%20MARZO%20DE%202020.pdf https://dapre.presidencia.gov.co/normativa/normativa/DECRETO%20401%20DEL%2013%20DE%20MARZO%20DE%202020.pdf https://www.dian.gov.co/normatividad/Normatividad/Resoluci%C3%B3n%2000002%20de%2018-03-2020.pdf
Costa Rica	17-Mar	https://www.ministeriodesalud.go.cr/index.php/centro-de-prensa/noticias/741-noticias-2020/1532-lineamientos-nacionales-para-la-vigilancia-de-la-infeccion-por-coronavirus-2019-ncov
Cuba	22-Mar	http://www.mfp.gob.cu/inicio/noticia.php?&id=464 http://www.mfp.gob.cu/inicio/portada.php
Dominican Republic	March 17, updated on March 23.	https://presidencia.gob.do/noticias/familias-dominicanas-no-están-solas-gobierno-protégela-la-población-y-trabaja-para https://presidencia.gob.do/coronavirusrd#capitulo-35

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		https://ciatorg-my.sharepoint.com/:w:/g/personal/acalderoni_ciat_org/Ecs5nTqI9i9PpGHZr36jB6wBgsJEWdhWJNdVf_cNgSyBRw?e=4ePOBV
France	19-Mar	https://www.impots.gouv.fr/portail/node/9751 https://www.economie.gouv.fr/mesures-exceptionnelles-urssaf-et-services-impots-entreprises
Guatemala	20-Mar	https://ciatorg-my.sharepoint.com/:b:/g/personal/acalderoni_ciat_org/EcJTPowUpXVlryAkxckxU9YBales6rY-UHCtgfj_yal7tA?e=thuw97 https://ciatorg-my.sharepoint.com/:b:/g/personal/acalderoni_ciat_org/EVbDC6dUPIBFi7pd1DyIVQB_Ot9_ST7iBUIAkq5jm-KEg?e=m1Gep1 https://ciatorg-my.sharepoint.com/:w:/g/personal/acalderoni_ciat_org/EdKhHDyFbQBAsONSyig4u5MBswmdT8NJH0bVSou4OQYfTg?e=ah4J9w
Italy	19-Mar	http://www.mef.gov.it/en/inevidenza/Protect-health-support-the-economy-preserve-employment-levels-and-incomes-00001/
Paraguay	18-Mar	https://www.set.gov.py/portal/PARAGUAY-SET/detail?folder-id=repository:collaboration/sites/PARAGUAY-SET/categories/SET/Normativas/resoluciones/2020&content-id=/repository/collaboration/sites/PARAGUAY-SET/documents/2020/normativas/resoluciones/Resoluci%C3%B3n%20General%20%C2%BA%2043-20
Portugal	17-Mar	https://www.mtess.gov.py/documentos/resolucion-mtess-n-432020 https://www.portugal.gov.pt/pt/gc22 https://www.portugal.gov.pt/pt/gc22/comunicacao/noticia?i=governo-define-limitacoes-de-deslocacao-e-iniciativa-economica https://www.portugal.gov.pt/pt/gc22/comunicacao/noticia?i=governo-apresenta-medidas-economicas-para-o-segundo-trimestre-de-2020
Spain	March 17, updated on March 20.	https://www.agenciatributaria.es/AEAT.internet/Inicio/La_Agencia_Tributaria/Campanas/Campanas_Medidas_Tributarias_COVID_19/Medidas_Tributarias_COVID_19.shtml https://www.agenciatributaria.es/AEAT.internet/Inicio/componentes/Le_interesa_conocer/Instrucciones_provisionales_para_solicitar_aplazamientos_conforme_al_Real_Decreto_ley_7_2020_de_12_de_marzo.shtml https://www.boe.es/buscar/pdf/2020/BOE-A-2020-3580-consolidado.pdf https://www.agenciatributaria.es/AEAT.internet/Inicio/Novedades/2020/Marzo/Se_suspenden_los_plazos_administrativos_debido_al_estado_de_alarma_pero_no_se_interrumpen_los_plazos_para_la_presentacion_de_nes_tributarias.shtml