

TAX DEFERMENT AT TENERIFE'S CITY COUNCILS IN VIEW OF ROYAL DECREE 463/2020 OF 14TH MARCH.

In the following we summarize the information obtained from the different official publications made by several City Councils of Tenerife during the last weeks, with regard to the deferment of certain taxes, as well as some other measures that they have announced through their official information channels.

In the course of the following days it is most likely that some local authorities will adopt some new measures, by adjusting the already existing ones and deciding on their implementation.

TAX CONSORTIUM ("CONSORCIO DE TRIBUTOS")

It must be stated that there are some City Councils where the tax collection is carried out by the Tax Consortium which has extended its payment terms within the voluntary period for different receipts to be paid.

In this sense, the new terms of the end of the voluntary period shall be duly announced and published depending on the development of the current situation.

For this reason, the Tax Consortium would like to inform the citizens that, as usual, they will shortly receive by ordinary post the payment letters for the TAX ON MOTOR VEHICLES.

It shall be highlighted that although the payment deadline stated on these letters, 22nd May 2020, will also be extended in accordance with the foregoing, these documents received may be used to pay this tax, from 20th March, on the website www.tributostenerife.es, through the electronic platform, and through the usual payment methods, including the payment gateways provided by the collaborating entities.

ARONA CITY COUNCIL

The taxes on waste collection, no-parking signs and motor vehicles are managed by the City Council.

1st semester, the payment term is extended to 30/11/2020:

- Waste collection
- No-parking signs
- Motor vehicles

2nd semester, the payment term is extended to the beginning of 2021, exact date still to be determined

- Waste collection
- No-parking signs

With regard to the Property Tax (IBI) and the Trade Tax (IAE): These taxes are managed by the Tax Consortium which, as already has been informed, will extend the terms for the payment of the receipts within the voluntary period and the new terms will be announced and published according to the further development of the current situation.

Other economic measures to support companies which are currently being analyzed and will be issued in the following weeks:

- The debt deferments granted will not be collected, which will be reactivated once this situation has come to an end, and the established terms will be extended.
- Reduction of the table and chair occupancy fee, being even considered its exemption.
- Aid lines for SMEs as well as the reduction of the self-employed quota of the second semester, and for the companies affected by the temporary suspension of activities.

ADEJE CITY COUNCIL

The fiscal timetable of this municipality regarding property tax, waste collection fees, no-parking signs fees and motor vehicles taxes will be deferred until the end of the year, an exact date has not been established yet.

The council will continue evaluating the development of the situation in order to implement, if necessary, other support and action measures against the impact of the economic crisis.

SAN MIGUEL DE ABONA CITY COUNCIL

The tax collection is managed by the Tax Consortium, which, as already has been informed, will extend the terms for the payment of the receipts within the voluntary period and the new terms will be announced and published according to the further development of the current situation.

GRANADILLA DE ABONA CITY COUNCIL

The collection of all taxes of this municipality are deferred, both the taxes that are managed directly by the municipal Administration and the ones that are managed by the Tax Consortium of Tenerife. The date will be established according to the further development of the current situation.

GUÍA DE ISORA CITY COUNCIL

The tax collection is managed by the Tax Consortium, which, as already has been informed, will extend the terms for the payment of the receipts within the voluntary period and the new terms will be announced and published according to the further development of the current situation.

SANTIAGO DEL TEIDE CITY COUNCIL

The tax collection is managed by the Tax Consortium, which, as already has been informed, will extend the terms for the payment of the receipts within the voluntary period and the new terms will be announced and published according to the further development of the current situation.

SANTA CRUZ DE TENERIFE CITY COUNCIL

Instalment payments:

- No direct debits will be sent for instalment payments within the deadlines set on the following dates: 20/03/2020, 05/04/2020, 20/04/2020.
- These deadlines will be sent as the last or penultimate payment of the respective instalment files.
- A direct debit will be sent on 05/05/2020, unless the Government decides to extend the period of quarantine state.

Payment enforcement orders and attachment proceedings:

- No notifications of payment enforcement orders or attachment proceedings will be sent during the period of the alarm state.
- Payment enforcement orders sent before 14 March: the period to appeal indicated in the notification is extended for the duration of the alarm state.
- All current account attachments carried out during the month of March have been released.

Payment letters:

- The payment periods notified before 18/03/2020, either for voluntary or over-due periods, are extended until 30/04/2020.

Other economic measures

Some of the measures that are being studied and will be coming out soon are:

-Subsidy lines for direct aid to small businesses and self-employed workers.

-The collection of rent from companies that are part of the business incubators managed by “Sociedad y Desarrollo” (Society and Development), is suspended.

LA LAGUNA CITY COUNCIL

Property Tax (IBI), waste collection and taxes for the occupation of public spaces: the period of collection is from 1 June to 15 September 2020.

Other economic measures

A 30% reduction in the salaries of the mayor, councillors, advisors, managers and trusted staff, as long as the alarm state is valid. It will come into force immediately.

PUERTO DE LA CRUZ CITY COUNCIL

Deferment of municipal taxes and fees:

- Regular collection taxes are deferred (IBI, second quarter waste collection and No-parking signs)
- The payment periods are extended on a general basis (Motor Vehicles).
- The periods for instalment payments of municipal taxes are extended and facilitated.
- No settlement, invoices or municipal tax procedures will be notified during the Alarm State.
- Capital gains tax (IIVTNU) and ICIO (Construction, Installation and Works Tax) will not be settled, except for those requested by the taxpayer.
- No enforcement action shall be initiated for the collection of any tax.

The new dates when payments must be made have not been established yet.

Other economic measures

They are being studied and will be out soon:

- Tax for the occupation of public spaces. The procedure has been initiated to deal especially with those businesses that have not been able to carry out their activity during all year round.
- Leases and municipal ownership public prices are suspended.
- Payment to suppliers has been prioritised by simplifying procedures to ensure their liquidity.
- The remainder will be used for purposes associated with the promotion of employment, such as aids to SMEs and the business community.

OROTAVA CITY COUNCIL

The tax collection is managed by the Tax Consortium, which, as mentioned above, has announced that the periods for the payment of the receipts within the voluntary period and the new terms will be announced and published according to the further development of the current situation.

Other economic measures

- They request to the Government of the Canary Islands and the Government of Spain to use the surplus and the municipal remainder to invest in aids for entrepreneurs, self-employed workers and neighbours in general.
- The tax for the occupation of the public space is eliminated this year.
- They are studying the possibility of suspending the collection of rent from municipal properties, kiosks and cafeterias.
- The Cadastre Department is urged to paralyse and review the current Urban General Plan

LOS REALEJOS CITY COUNCIL

The voluntary periods for different receipts to be paid are extended, the new terms of the end of the voluntary period will be duly announced and published according to the development of the current situation.

Regular charges for receipts, which are to be collected during the alarm state, will have their due date extended by at least the same amount of time as the duration of the alarm state.

The payment of the TAX ON MOTOR VEHICLES, whose originally payment deadline was 22 May 2020, is extended in the sense described above.



EL ROSARIO CITY COUNCIL

The tax collection (Water, Waste, No-parking signs, Motor Vehicles, IBI, IAE) is managed by the Tax Consortium, which has informed that the terms for the payment of the receipts within the voluntary period are extended. The new terms will be announced and published according to the further development of the current situation.

6th April 2020