

**URGENT MEASURES ON IRPF AND IN THE FIELD OF TAX ON STAYS IN
TOURIST VENUES. GENERALITAT DE CATALUNYA**

Continuing with the exceptional measures applied to mitigate the effects of the pandemic, on November 3rd, 2020, the Government of the Generalitat publishes Decree Law 36/2020, which approves two new tax measures.

On the one hand, it is postponed until June 1st, 2021, the entry into force of the modification of the rates corresponding to the tax on stays in tourist establishments, and the surcharge applicable to the city of Barcelona, which in a initially, it was expected to enter into force on January 1st, 2021.

On the other hand, with regard to personal income tax (IRPF), a new deduction is created, which will be applicable to people required to file a tax return, as a result of having two or more payers.

The reason for this new deduction is that many people have lost their jobs and are receiving unemployment benefits, so they have had two payers in 2020; the company with which they have or had the employment relationship and the State Public Employment Service (SEPE). As a result, it may be the case that people who until now were not required to file an income tax return to have a single payer, are required to file due to having more than one payer.

In this sense, with effect from January 1st, 2020, taxpayers who, as a result of having more than one payer, are required to file a tax return, a deduction may be applied in the full regional quota, for the amount resulting from subtracting the full state quota from the regional full quota, provided that the difference is positive.

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