

# Postponement Procedures of Tax Liabilities

Postponement Modality	"NORMAL" POSTPONEMENT	"RDL COVID - 19" POSTPONEMENT
Postponable Debts - Models:	100, 130, 131, 200, 210 303: if VAT has not been collected.	100, 130, 131, 200, 210... 111, 123, 115, 202, 303, 216, 180...
Maximum term	12 months: Self-employed 6 months: Companys	6 months.
Periodicity	YES	" DOESN'T PROCEED" After 3 months: can pay debt w/o interest.
Interests	YES	NO: 3 first months YES: From 3 months.
MOTIVATION of application	<i>"Transitory liquidity problems"</i> Mod 303: <i>"VAT Reversed On Charge"</i> .	<i>"RDL" Postponement</i>
Need for Guarantee (Max 30.000 TOTAL DEBTS)	NO: less than 30.000€ YES: more than 30.000€	NO: less than 30.000€ YES: more than 30.000€
Select checkbox:	-	<i>Request under RDL 7/2020, adopting urgent measures to respond to the economic impact of COVID-19</i>