Courtesy days: a taxpayer option whose effects should be properly understood

The option to designate specific periods during which the Spanish State Tax Administration Agency (AEAT) **will not make electronic notifications available to a taxpayer** is particularly useful for reconciling compliance with tax obligations with periods of absence or reduced activity, as commonly occurs during holiday periods.

However, although courtesy days are often associated with the idea of a general suspension of administrative activity, their actual effects are considerably more limited.

The applicable regulations allow, taxpayers included in the electronic notification system, to designate **up to thirty calendar days per year**, whether consecutive or otherwise, during which the **AEAT will not make any new electronic notifications available**. The request must be submitted **at least seven calendar days before the first requested day begins**.

Nevertheless, requesting courtesy days does **not bring tax proceedings to a halt or suspend any deadlines that are already running.**

Accordingly, where a notification **was made available to the taxpayer before the courtesy period began, the time limit for accessing it will continue to run as usual**. The notification may therefore be deemed rejected if ten calendar days elapse without the taxpayer accessing its contents.

It should also be borne in mind that courtesy days **only apply to electronic notifications issued by the AEAT.** They do not prevent other public authorities from continuing to use their own notification systems.

There is also a less widely known procedural consequence. As a general rule, courtesy periods are treated as **delays not attributable to the tax authorities**. This may affect the calculation of the maximum **duration of certain tax proceedings and, consequently, other matters** linked to that calculation.

In conclusion, courtesy days are an effective tool for avoiding the receipt of new electronic notifications during certain periods, but their use does not amount to a suspension of the legal and tax relationship with the authorities. For this reason, requests for courtesy days should form part of the company's tax-management planning, taking into account both the benefits they provide and the procedural consequences that may arise from their use.