

On 27 December 2022, **Royal Decree Law 20/2022** has been published, which provides for the extension of the following tax reductions related to the economic and social consequences of the Ukrainian War and other situations of vulnerability:

- Extension of **electricity tax reduction** from 5.11269632% to 0.5% until 31 December 2023.
- Extension of VAT reduction from 21% to **5%** for supplies of up to **10 kW of contracted power**, until 31 December 2023.

Link: <https://www.boe.es/buscar/act.php?id=BOE-A-2022-22685>