



energia

Update RDL 08/2023
of 27 December 2023

On December 27, **Royal Decree-Law 8/2023** was published, adopting measures to address the economic and social consequences arising from conflicts in Ukraine and the Middle East, as well as to alleviate the effects of drought. This document establishes:

- Modification of the reduced VAT from 5% **to 10%** for supplies **up to 10 kW** of contracted power until December 31, 2024, when the arithmetic average price of the daily market corresponding to the last natural month prior to the last day of the billing period exceeds 45 euros/MWh.
- Modification of the reduction of the **electricity tax**, increasing it from 0.5% to 2.5% until March 31, 2024, and to 3.8% until June 30, 2024. Afterwards, it is expected to return to the previous value of 5.11269632%.

Link: <https://www.boe.es/boe/dias/2023/12/28/pdfs/BOE-A-2023-26452.pdf>

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