



OPINION REGARDING THE CORONAVIRUS

60% of citizens believe that the Covid has affected his personal life

86% of respondents believe that people are complying with the measures decreed in the country

People are concerned about the state of the health care system and the closure of borders

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The Third Observatory of 2020 prepared by the Center of Sociological Research (CRES) reveals that 59% of the population believes that the context of the global pandemic has affected them a lot or quite a bit in their personal lives. Going into the details of the data, the youngest, aged 18 to 24, were the most considered, in 65% of cases. The impact figure is declining with age, which is why, on the opposite side of the scale, 43% of people over the age of 55 said the situation was affecting them little or nothing.

Regarding the aspects that they considered were affecting them, the most common was the distancing of family or friends in 21% of cases, followed by the work or economic aspect -20% -, and the mood -19% -, although, again, a different point of view can be distinguished depending on the age group. Thus, the youngest, aged between 18 and 24, considered that the aspect that most affected them was in relation to the state of mind, in 25% of cases, followed by about 24% that voted for the distancing of loved ones. The next age group, aged 25 to 39, placed work and money in first place (20%), followed by distance from family and friends (19%). The group of 40 to 54 years was very affected by the labor and economic question, being the most chosen answer in 31% of cases; and secondly, they were psychologically affected by 22.5%. Finally, respondents over the age of 55 admitted to feeling affected first by the distancing of family and friends -24.5% -, followed by mood -18%.

On the other hand, another of the conclusions of the survey is that 86% considered that the population of Andorra is setting an example of civility and solidarity towards compliance with the measures decreed to curb the Covid. However, again there is a generational difference with respect to this opinion, and while from the age of 25, the population considers over 85% that people are fulfilling correctly - the highest figure is 88% of people between



► People walking down in Charlemagne Avenue during the Christmas festivities.

Younger people recognize a greater impact on personal life; and on the contrary, for the older ones, it is smaller

40 and 54 years old who believe it - young people aged 18 to 24 have a figure of 76% in this sense. Also, this age group is the one that considered the population to be undisciplined, in 12% of cases. Even on this issue, the difference in opinion between men and women is also noteworthy, where they believe more that the rules are being followed - 89% - and they believe in more volume that people are being uncivil - 11% -.

CONCERN ABOUT THE CLOSURE // The Third Observatory of the CRES also wanted to make a point about the various elements that generated concern in the population of the country for the situation created as a result of the Covid-19. Specifically,

it offered a total of eight answers to choose, and where the most voted was that of restrictions on borders, which prevent the entry and exit of the country from both tourists and residents themselves, with a 87% of votes. The second aspect that generated the most anxiety among respondents was the saturation of health services, mentioned in 84% of cases. And thirdly, also 84% of people were concerned about people who do not comply with the safety rules against the Covid-19 decreed by the Government.

The other items collected in the survey were, in descending order of concern: losing a job (72%); the entry of tourists once the border restrictions end, in relation to the he-

alth aspect (68%); not being able to pay the bills (67%); their state of physical and mental health (65%); and go out to the streets (72%).

In this respect, and looking at the age groups, the elements voted on most occasions coincide with the three that lead the classification but distributed differently. Thus, the older ones, over the age of 55, were more concerned about people breaking the rules, with 85% of responses; the two middle groups, comprising the ages of 25 to 39 and 40 to 54, opted mostly for border restrictions, at 91% and 92% respectively; and finally, 91% of 18-year-olds considered that the element that most bothered them was the state of the health system. ≡

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TAXES

Tax advisers see 'legitimate and normal' that youtubers come

Tax professionals see it as important to check that they live here, «to avoid possible scandals»

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The emigration of youtubers to Andorra is a phenomenon to which more and more content creators are joining. This is due to the fact that Andorran taxation is more attractive to them. This was commented on by Marc Vilallonga, lawyer and professor of Taxation at the University of Andorra, as well as being vice-president of the Association of Tax and Fiscal Advisers. «Because of the characteristics and type of activity that youtubers do, settling in Andorra is interesting, because they can find a moderate but attractive tax framework, which has many advantages compared to Spain.» In this sense, he states that it is a «legitimate and normal» practice.

Referring to the tax comparison between Andorra and Spain, Vilallonga quantified the great contrast: «the difference is important, the types of direct taxation in Andorra, whether the activity is self-employed, ie as a person physical, or through a company at the maximum and nominal rate is 10%. In the Spanish case, youtubers who carry out a personal activity end up taxing personal income tax at a high marginal rate of 43% and depending on the autonomy in which they reside it can reach 56% depending on the level of income.

According to Vilallonga, this is not an isolated phenomenon, but there are other types of groups that also emigrate to the Principality such as «athletes or other professions linked to the technology sector». Vilallonga also described the phenomenon from the most economic point of view: «Finding new companies in Andorra and people coming to live there is a way to diversify the economy and it's good», but he also acknowledged that it could have effects on the communication scene negative in the Principality. «In Andorra we have to manage the reputational flow very well because we are approved in the tax environment and the youtuber group is very media and they make a lot of noise in the networks and it is not good to go out like that in the media.»



► Image of resident 'youtuber' The Grefg.

The maximum and nominal taxation in Andorra is 10% while in Spain it can reach 56%

Regarding the requirements that youtubers must meet to settle in the country, Vilallonga explained that «these youtubers or influencers who want to settle in Andorra if they do not want to generate fiscal contingencies in Spain, must comply with a number of requirements and one of the best known is that of permanence. They have to be in Andorra for 183 days, but above all they have to stop being in Spain for 183 days. Another important requirement is that Andorra become the core of its new economic activities. The Andorran and Spanish tax rules when defining tax residence are similar, if not identical. « He also stressed the importance of enforcing the requirements in the Principality: «If people say they come here

The 'influencers' must be in Andorra for 183 days and become the core of their economic activities

to Andorra, we must make sure that they are really here, so that scandals like the past can happen to us in the future. »

Referring to possible residency disputes that residents may have, the tax advisor made it clear that there are mechanisms in place to clarify what a resident's tax residence is in case of doubt. «These residents will be subject to tax checks, because it is a legitimate power of the tax administrations and in the event of a conflict of double tax residence, ie Andorra considers that an individual resides for tax purposes in its territory and Spain consider that he continues to reside in the country, there is a tiebreaker mechanism that provides for an agreement signed by both parties and that contains clause four, which establishes a rules for resolving these conflicts of residence.

Although the media focus is taken by Spanish youtubers who emigrate to Andorra, there is also this migratory phenomenon in France to the Principality, but it is lower due to the many possibilities they have. This is how Vilallonga explained it: «there is also a movement of French youtubers who consider settling in the country, but the French can go to Luxembourg a country with attractive tax characteristics, just like Hungary, Poland or Ireland which are also fiscally interesting ».

Related to this, Vilallonga added that there are practices of the administrations to tax according to the origin of the views of the videos. «There is a practice in the Spanish tax administration, which consists in the fact that although a youtuber leaves Spain, if the corresponding tax administration has ways of being able to link that the views made in their videos come from followers who are in Spain, can be taxed for the income tax of non-residents in Spain which is 24% in those countries that are not in the European Union, as is the case of Andorra.

Finally, Vilallonga wanted to make it clear that Andorra can no longer be considered a tax haven: «in Andorra between indirect and direct taxes, the tax burden is around 25%, because Andorra is no longer a tax haven.»

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