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## Measures and policies put in place by the Spanish Government in response to the COVID-19 crisis

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## Introduction

The present document summarises, in chronological order, the measures and policies put in place by the Spanish Government in response to the COVID-19 crisis.

A short introduction to the evolution of the Spanish economy prior to the COVID-19 crisis and to the macroeconomic forecasts at the time will help set the context. Thereafter, an analysis will be made on how the economic environment has evolved since the government declared the state of emergency.

### 1. Economic context prior to the COVID-19 crisis

The global economy recorded in 2019 its lowest economic growth rate since 2009 (3.2%). The slowdown was particularly steep in the first semester, but was partly offset by an improved performance in the last months of 2019 resulting from greater economic stability as uncertainty around Brexit diminished, commercial tensions appeared and fiscal stimulus programmes (specially by China) started to kick in.

The Spanish economy continued to grow in 2019 along the trend marked by a progressive slowdown since the economic cycle peaked in 2015. In 2019, Spain's GDP grew by 2.0%, forty basis points slower than a year earlier. The last quarter of the year saw economic growth accelerate in ten basis points with regard to the 0.4% rate registered in the two previous quarters, largely thanks to the positive performance of exports in the final months of the year, on the back of a more stable international context.

Spain's labour market registered in 2019 its sixth consecutive year of job creation. The Spanish economy closed 2019 having reached 19.42 million employed, a figure only slightly lower than the all-time high registered in July 2019, and with an unemployment rate of 14.1%.

The macroeconomic scenario at the beginning of 2020 was that economic growth would maintain the path marked by the second half of 2019. The Government's forecasts (February 2020) estimated GDP growth for 2020 at 1.6%, and for 2021 and 2022, at 1.5% and 1.6%, respectively. Despite the economic slowdown, employment was expected to grow at a yearly rate of 1.4% in 2020-2022, while the unemployment rate was foreseen to fall to 13.6% in 2020 and 12.6% in 2022.

### 2. Economic environment following the state of emergency

Financial markets were the first to anticipate the significant worsening of the macroeconomic outlook. While stock markets opened the year on a positive note, the outbreak of the COVID-19 crisis in China and its propagation to other regions prompted a global stock market plunge end of February on a scale not seen since the collapse of Lehman Brothers. Sovereign debt markets also suffered distress, with spreads increasing as long-term yields fell for best quality issuers (which, however, partly recovered in the following weeks) and country risk premiums rising for certain Eurozone countries (also partly reversed since the ECB announced its Pandemic Emergency Purchase Programme).

Between February 19 and March 18, the Spanish benchmark stock market index (IBEX 35) lost nearly 40% of its value, while in that same period the country risk premium (vs the German bund) surged by 80 basis points, to reach 148 basis points.

The spread of the COVID-19 in Spain required the Government to adopt extraordinary measures to increase social distancing and reduce mobility, which has brought a large portion of the productive capacity to a standstill. Sectors like accommodation and food services, entertainment or retail have practically ceased their activity, while certain manufacturing sectors have seen their production halt as a result of the disruption of supply chains and the sharp decline in demand.



All this has led to a contraction of the GDP in the first quarter of 2020 that has no precedent in recent history, with an inter-quarterly fall of -5.2%, which has placed inter-annual GDP growth at -4.1%. At the same time, labour market data made available end of March 2020 also offers an indication of the difficulties faced by companies and workers. In March, unemployment grew by over 9%, with a total 302,265 new unemployed that brought the total number of registered unemployed up to 3,548,312. As a result, the quarter closed with 18,445,436 registered workers with Social Security, that is, 816,200 less than at the end of the previous quarter.

The data for the first quarter of 2020, nevertheless, only reflects the impact of two weeks of economic standstill, and the severity of the impact of the pandemic on economic activity is rather expected to be reflected in the second quarter figures.

For the time being, the first data available for the second quarter is that relating to the evolution of the labour market, which confirms the trend of end of March, with 282,891 new registered unemployed in the month of April that brought the total number of unemployed to 3,831,203. Still, these figures can hardly be taken as an accurate reflection of the current reality of the labour market, considering they don't take into account the high number of workers affected by on-going temporary labour force adjustment plans (ERTE, by its Spanish acronym) –that the Social Security estimates at 3.4 million workers –. While these workers are not computed as unemployed for statistical purposes, as they will presumably take back their jobs once the economic activity picks up again, they are in the meantime entitled to unemployment benefits. As a result, the total number of unemployment benefit recipients grew from 2,109,487 at the end of March to almost 5,197,451 at the end of April.

On the other hand, the first indicators of monthly frequency available for the second quarter show the sharp deterioration of the economic context. The main confidence indices have evolved very unfavourably, while vehicle registrations have collapsed and energy consumption has fallen drastically.

### **3. Macroeconomic forecasts**

The latest update of the Stability Programme 2020 (April 2020) includes in its macroeconomic scenario the forecast of a pronounced impact of the crisis in the second quarter, followed by a gradual return to normality over the second half of the year. Accordingly, the government forecasts GDP growth for 2020 and 2021 at -9.2% and +6.8%, respectively, together with a rise in the unemployment rate to 19% in 2020 and its gradual reduction as of the second half of 2020 to figures close to 17% in 2021. These forecasts seem prudent, being more pessimistic than those by the IMF, the Central Bank of Spain and FUNCAS (a renowned think tank dedicated to economic research) for 2020, while somewhat more optimistic about the recovery in 2021.

The extent of the economic shock and the magnitude of the fiscal policy measures deployed in response to it will move the administration away from the fiscal consolidation path it was on, bringing the general government deficit to an estimated 10.3% in 2020. As a result, public debt is projected to reach 115.5% of GDP in 2020.

Both the macroeconomic scenario presented in the Stability Programme and the forecasts by the different organisations rely heavily on the assumptions made regarding the evolution of the pandemic, and the de-escalation of confinement and activity restriction measures. As a result, they are subject to a high degree of uncertainty and in any case, as various international organisations have pointed out, the speed and robustness of the economic recovery will largely depend on the effectiveness of the economic policy measures that have been and are still to be put in place.



## **I. Royal Decree-Law 6/2020, of March 10, adopting certain urgent measures in the economic field and for the protection of public health<sup>1,2</sup>**

*Spanish Official State Gazette (BOE, by its Spanish acronym) of March 11, 2020. Entry into force on the day following its publication in the BOE.*

### **1. Measures of social nature**

Law 1/2013, on the protection of mortgage debtors, the restructuring of debt and social leasing, is amended to extend the deadline on the suspension of the launch of eviction proceedings for an additional four year (until May 2024) and to enlarge the definition of “vulnerable group”.

### **2. Measures for the protection of public health**

Organic Law 3/1986, on special measures concerning public health, is amended to empower the State administration to establish the temporary central supply of medical devices or products necessary to protect public health, in cases of shortage.

### **3. Work-related measures**

Recognition of periods of isolation or contagion by the COVID-19 as situations assimilated to accidents at work for the purposes of the economic benefit to personnel under the General Social Security Scheme.

### **4. Other measures**

SAREB (Spanish divestment company founded in 2012 to manage and sell the assets transferred from the banks that received state aid) is exempted from complying with Art. 363.1.e) of the Ley de Sociedades de Capital (Corporate Enterprises Act) that requires the dissolution of a company when corporate net assets represent less than half of the capital stock.

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<sup>1</sup> <https://www.boe.es/buscar/pdf/2020/BOE-A-2020-3434-consolidado.pdf>

<sup>2</sup> Validated by the Congress of Deputies in its session dated March 25, 2020



## II. Royal Decree-Law 7/2020, of March 12, adopting urgent measures to respond to the economic impact of COVID-19<sup>3,4</sup>

*BOE of March 13, 2020. Entry into force on the day following its publication in the BOE.*

### 1. Measures in support of the health system

1.1. Granting of an extraordinary credit to the Ministry of Health for a total amount of 1,000 million euros, to attend extraordinary expenditure by the national healthcare system.

1.2. Updating of the payments on account to the Autonomous Regions and advance payment of 2,867.08 million euros to ensure the availability of funds for their health systems to face immediate needs resulting from the sanitary crisis.

1.3. Empowering of the government to regulate the prices of certain medicines and health products that are not subject to medical prescription, as well as those of certain products necessary for the protection of public health. Thus, in the event of extraordinary health circumstances, the Interministerial Commission on the Price of Medicines (Comisión Interministerial de Precios de los Medicamentos) could set, for the duration of the extraordinary circumstances, maximum retail prices for certain medicines and products.

### 2. Measures of social nature

2.1. Granting of the basic right to food to children in situation of vulnerability that have been affected by the closure of education centres; granting of a credit extension of 25 million euros in the budget of the Ministry of Social Rights and 2030 Agenda to help finance the social services programmes of the Autonomous Regions.

2.2. Recognition of periods of isolation or contagion by the COVID-19 as situations assimilated to accidents at work for the purposes of the economic benefit to personnel under the Special Schemes for civil servants. This represents the extension to civil servants of such assimilation, as adopted for the General Social Security Scheme by Royal Decree-Law 6/2020, of March 10.

2.3. Education authorities may adjust the minimum number of school days foreseen by the Organic Law on Education for the on-going school year depending on the needs that may result from contention measures requiring the interruption of onsite activities, when these are replaced by other modalities of educational support to students.

### 3. Measures in support of the tourism sector

3.1. Top up to 400 million euros of the specific Thomas Cook funding line (managed by the Instituto de Crédito Oficial (state-owned bank)) in support of companies established in Spain and providing services in the tourism and related activities sectors.

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<sup>3</sup> <https://www.boe.es/boe/dias/2020/03/13/pdfs/BOE-A-2020-3580.pdf>

<sup>4</sup> Validated by the Congress of Deputies in its session dated March 25, 2020



3.2. Entitlement to the reduction of 50% of the Social Security contributions to companies providing services in the tourism and related activities sectors that extend the period of activity of workers with discontinuous permanent contracts.

#### **4. Tax policy measures**

Granting upon request of a six month deferral of tax debts resulting from tax declarations and settlements with presentation and payment deadlines falling between the date of entry into force of the Royal Decree-Law and May 30, 2020 (both inclusive), when conditions laid down in Art 82.2.a) of the General Taxation Law are met, and it concerns self-employed workers or SMEs. No interests will accrue during the first 3 months.

#### **5. Economic policy measures**

Beneficiaries of loans in support of industrial projects granted by the Secretaría General de Industria y de la Pequeña y Mediana Empresa (Secretariat-General of Industry and SMEs) will be entitled to request the deferral of the payments of the principal or interests for the on-going year, provided the maturity is under six months as of the entry into force of the Royal Decree-Law and when as a result of the sanitary crisis the beneficiary has suffered periods of inactivity, a reduction in the volumes of sales or disruptions in the supply chain that hinder his ability to service the debt.

#### **6. Measures to promote the efficient management by public administrations**

6.1. Possibility for the General State Administration to resort to the emergency procedure in relation to contracts by the General State Administration, its public bodies and public-law entities for the procurement of goods and services required for the protection of the population and in relation to measures adopted by the Council of Ministers to face the COVID-19 crisis.

6.2. Disbursement of funds to attend expenditure related to the adoption of measures for the protection of human health from COVID-19 will be carried out upon justification.

6.3. On an exceptional basis, and until the entry into force of the General Budget Act, the Government may authorise credit transfers between different budget sections to attend inescapable needs.

#### **7. Functioning of collegiate Government bodies**

In exceptional circumstances, the Council of Ministers, Government Delegated Committees, and the General Committee of Secretaries of State and Assistant Secretaries may hold meetings, pass resolutions and approve minutes of meetings by electronic means (audio and videoconferences), provided all participants are in Spanish territory, their identities can be accredited, real-time communication can be ensured and the secrecy of deliberations can be preserved.



### **III. Royal Decree 463/2020, of March 14, declaring the state of emergency for the management of the sanitary crisis caused by COVID-19<sup>5</sup>**

*BOE of March 14, 2020. Entry into force on the day of its publication in the BOE.*

#### **1. Declaration of the state of emergency**

- The state of emergency is declared across the Spanish territory for a period of 15 calendar days.
- The state of emergency will be managed under the authority of the Government. Under the leadership of the President, the following will be competent delegated authorities in their respective areas of responsibility:
  - Minister of Defence
  - Minister for Home Affairs
  - Minister of Transport, Mobility and Urban Agenda
  - Minister of Health
- Members of the State security forces and police forces of the Autonomous Regions and Local Entities will serve under the direct command of the Minister for Home Affairs whenever necessary for the protection of people, property and places.
- Each administration will retain the competences conferred on it, by virtue of existing legislation with regard to the day-to-day management of its services, to adopt measures deemed necessary, within the scope of direct orders by the competent authority.

#### **2. Limitations to the free movement of people**

Throughout the duration of the state of emergency, people will only be allowed to walk or drive in public spaces when performing specific activities:

- a) To purchase food, essential non-food items and pharmaceutical products;
- b) To attend health centres, services and establishments;
- c) To travel to ones workplace;
- d) To return to ones place of residence;
- e) To assist and care for the elderly, minors, dependent persons, disabled persons and particularly vulnerable persons;
- f) To attend financial or insurance institutions;
- g) Due to force majeure or situation of need;
- h) Any other activity of similar nature, to be done individually unless when accompanying disabled persons or for justified cause.

#### **3. Temporary requisitions and personal services**

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<sup>5</sup> <https://www.boe.es/boe/dias/2020/03/14/pdfs/BOE-A-2020-3692.pdf>



Authorities may agree, ex officio or on request of the Autonomous Regions or Local Entities, to the temporary requisition of all kinds of goods necessary to fulfil the objectives of the Royal Decree, particularly those related to the provision of security services or services provided by critical and essential operators. The provision of essential personal services may be imposed.

#### **4. Contention measures**

##### **4.1. In the field of education and training**

On site educational activities have been suspended in all centres, educational stages, degrees, courses and levels, including university education and all other education and training activities.

##### **4.2. In the field of retail services, cultural and recreational services, hotel and restaurant services and others**

The following have been suspended:

- The opening to the public of all retail establishments and premises, except those selling food, beverages, essential non-food items, pet food, fuel for vehicles, technology and telecommunication equipment, as well as pharmacies, establishments providing medical services, opticians, orthopaedics, hairdressers, press and stationery shops, tobacconists, dry cleaners, laundries and sales online, by phone or by correspondence;
- The opening to the public of museums, archives, libraries, monuments, establishments and premises for public shows, and recreational and sport activities;
- Hospitality and restaurant services, except for home delivery services; and
- Parades, street parties and festivals.

##### **4.3. In the field of worship**

The attendance to places of worship and civil and religious ceremonies (including funeral services) is conditioned upon the adoption of organisational measures that guarantee attendees respect a minimum distance between each other of at least one metre.

#### **5. Measures in support of the National Health System throughout the country**

- Civil health authorities, civil servants and employees of the public administrations in the national territory will remain under the direct command of the Minister of Health whenever necessary for the protection of people, property and places, and may be required to deliver extraordinary services, in nature or duration.
- Public administrations of the Autonomous Regions and Local Entities will retain the management of the health services falling within their field of competence. The Minister of Health reserves itself the power to adopt any measure necessary to ensure the cohesion and equity in the provision of the said services.

#### **6. Measures to ensure the supply of necessary goods and services**

The Minister of Health may:

- Issue orders necessary to ensure market supply and the functioning of services;



- Intervene and take temporary control of industries, factories, workshops, holdings or premises of any type, including privately owned health centres, services and establishments, as well as those engaged in activities in the pharmaceutical sector.
- Order the temporary requisition of all kinds of goods and impose mandatory essential personal services.

## **7. Measures in the field of transport**

- The Minister of Transport, Mobility and Urban Agenda is empowered to issue, ex officio or on request of the Autonomous Regions or Local Entities, acts and provisions necessary to set conditions to the ordinary and extraordinary mobility services by all means of transportation, as to ensure the protection of people, property and places.
- The supply of road, rail, air and maritime passenger transport services is reduced.

## **8. Measures to ensure the supply of food and essential non-food items**

Competent authorities will adopt the necessary measures to ensure:

- The supply of food and the functioning of services in the production centres, to allow for their distribution and, if necessary, establishing corridors to allow for the entry and exit of people, raw materials and goods. To this regard, authorities may agree to the intervention of enterprises or services, as well as to the mobilisation of the security forces.
- Customs transit in ports and airports, giving priority to essential goods.

## **9. Supplies, critical operators and media**

- Authorities may adopt the necessary measures to ensure the supply of electricity, petroleum products and natural gas.
- Critical operators of essential services will adopt the necessary measures to ensure the supply of essential services within their very field. This requirement will also apply to enterprises and service providers that, while not considered critical operators, are essential to ensure the supply to the population and to the essential services themselves.
- Public and privately owned media are obliged to insert the messages, advertisements and communications that the competent delegated authorities, as well as the regional and local administrations, may consider necessary.

## **10. Suspension of procedural and administrative deadlines**

### **10.1. Procedural**

- For all court orders under procedural laws, the time limits have been suspended and the time periods have been interrupted. Nevertheless, the judge or tribunal may agree to whatever judicial proceedings are necessary to avoid irreparable harm to the legitimate rights and interests of the parties to the proceedings.
- Time periods will resume when the Royal Decree or any of its extensions cease to be in force.



- In the criminal jurisdiction, the said interruption of time periods will not apply to habeas corpus proceedings, activities of on-call or duty services, proceedings with detainees, urgent prison and correctional facilities surveillance actions, protection orders and precautionary measures with regard to domestic violence.
- With regard to the remaining jurisdictions, the Royal Decree details the proceedings to which the interruption will not apply, like for instance proceedings related to the protection of fundamental rights or to the adoption of measures for child protection.

#### 10.2. Administrative<sup>6</sup>

- Time limits have been suspended and the time periods have been interrupted for proceedings by public sector entities. Nevertheless, the competent body may agree, on a reasoned basis, to the adoption of measures considered strictly necessary to avoid severe prejudice to the legitimate rights and interests of the interested party in the proceedings, provided the party states its acceptance of the said measures.
- Time periods will resume when the Royal Decree or any of its extensions cease to be in force.

#### 10.3. Statute of limitations and time bars<sup>7</sup>

The statute of limitations periods and time bars for any type of action or right have been suspended for as long as the state of emergency or any of its extensions remains in force.

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<sup>6</sup> Not applicable to tax or social security proceedings

<sup>7</sup> Not applicable to tax or social security proceedings



#### **IV. Royal Decree 465/2020, of March 17, amending Royal Decree 463/2020, of March 14, declaring the state of emergency for the management of the sanitary crisis caused by COVID-19<sup>8</sup>**

*BOE of March 18, 2020. Entry into force on the day of its publication in the BOE.*

The following amendments are introduced:

1. The movement of persons is further restricted, and is to be done individually unless when accompanying disabled persons, minors, elderly persons or for justified cause;
2. Hairdressing services are restricted to those delivered at home;
3. Regarding the suspension of procedural and administrative deadlines:
  - public entities may agree, on a reasoned basis, to the continuation of proceedings referred to situations closely related to the circumstances justifying the state of emergency, or that are indispensable to protect the general interest or the basic operation of services.
  - the suspension of procedural and administrative deadlines will not apply to:
    - administrative proceedings of the Social Security (affiliation, liquidation y contribution)
    - tax proceedings that are subject to special regulation. In particular, it will not apply to deadlines for the submission of tax declarations and self-assessments.

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<sup>8</sup> <https://www.boe.es/boe/dias/2020/03/18/pdfs/BOE-A-2020-3828.pdf>



## V. Royal Decree-Law 8/2020, of March 17, adopting urgent and extraordinary measures to respond to the economic and social impact of COVID-19<sup>9,10</sup>

*BOE of March 18, 2020. Entry into force on the day of its publication in the BOE.*

### 1. Economic policy measures

#### 1.1. Measures of social nature in support of families and vulnerable groups

1.1.1. Financing from the Contingency Fund and granting of a credit supplement of 300 million euros to the Ministry of Social Rights and 2030 Agenda.

Funding will be transferred to the Autonomous Regions to finance basic social service benefits with the exclusive aim to confront the extraordinary situations derived from COVID-19 through the funding of the programmes and recruitment necessary for the implementation of the following benefits:

- a) to strengthen door-to-door proximity services to ensure the care, support, social environment linkage, security and feeding, especially when directed to the elderly, the disabled or dependent persons, and so as to compensate for the closure of social canteens, day-care centres, occupational centres and other analogous services.
- b) to increase and strengthen the functioning of social alarm devices.
- c) to consider for domiciliary care, when necessary, services such as rehabilitation services, occupational therapy or hygiene services.
- d) to strengthen programmes for the homeless.
- e) to enhance the workforce of social services centres and day centres, in the event substitutions are required, out of precaution, or as the result of contagion, the provision of new services or a surge in the workload.
- f) purchase of personal protective equipment (EPI, by its Spanish acronym).
- g) to increase the funding of budget lines intended to guarantee minimum income levels to families to cover their basic needs, be them a matter of urgency or for their social integration.
- h) strengthen, with adequate services and devices, respite care services and reconciliation measures for low-income families (especially single-parent families) that need to attend their workplace or leave their homes for justified or urgent reasons.
- i) other measures that Autonomous Regions, in collaboration with the social services of Local Entities, consider, on a duly justified basis, indispensable and urgent to attend those who are particularly vulnerable as a result of the crisis

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<sup>9</sup> <https://www.boe.es/buscar/pdf/2020/BOE-A-2020-3824-consolidado.pdf>

<sup>10</sup> Validated by the Congress of Deputies in its session dated March 25, 2020



The distribution of funding for the strengthening of the social services related with COVID-19 will be done on the basis of the following variables and criteria:

<b>Distribution variable</b>	<b>Weight</b>
Population .....	90,0 %
Sparsity of population.....	1,5 %
Large cities (above 500,000 inhabitants).....	0,7 %
Dependent persons (above 65 and below 16) .....	2,3 %
Surface.....	5,0 %
Insularity .....	0,5 %

In addition, the Autonomous Region of La Rioja is guaranteed 1.5% of funding and the Autonomous Cities of Ceuta and Melilla 0.5%. Funding is increased by 100,000 euros for each of the two cities.

#### 1.1.2. Softening of spending rules for Local Entities

The 2019 budgetary surplus of the Local Entities may be used to finance the 2020 spending in social services and social aims.

### 1.2. Financial measures in support of companies and self-employed persons

1.2.1 Approval of a guarantee line: the Ministry of Economic Affairs and Digital Transformation will grant up to 100,000 million euros in guarantees for funding provided by credit institutions, specialised credit finance companies, electronic money institutions and payment institutions, to companies and self-employed persons to address their basic needs arising from invoice management, need for working capital, due financial or tax obligations, and other possible liquidity needs. The said guarantees will fully comply EU regulations.

1.2.2. The net indebtedness limit for the Official Credit Institute (ICO, by its Spanish acronym) is raised by 10,000 million euros to allow for the strengthening of ICO funding lines for companies and self-employed persons.

1.2.3. Approval of an extraordinary insurance cover facility of up to 2,000 million euros for the working capital credit facilities needed for export companies out of the reserve funds for risks in international trade, for certain SMEs encountering liquidity problems (but not in an insolvency or pre-insolvency state) resulting from the COVID-19 crisis. The insurance cover will be provided by CESCE (Spanish Export Credit Agency) in its own name and on account of the State, and always in compliance with EU limits on state aid.

1.2.4. Financial measures targeted at agricultural holdings that have taken out a loan as a result of the 2017 drought, which will be entitled to enter into agreements with financial institutions to extend the repayment period by up to a year (possibly as a one-year grace).

1.2.5. The technical provisions Fund associated to the R&D “Red Cervera” programme is modified as to allow for the financing of R&D projects by SMEs via loans managed by the Centro para el Desarrollo Tecnológico e Industrial (CDTI).

1.2.6. The Government, through the public business entity Red.es, will immediately launch the Acelera Programme in the field of SMEs with the objective to articulate, in cooperation with the private sector, a series of initiatives in support of SMEs in the short and medium term.



### 1.3. Tax Measures

#### 1.3.1. Suspension and extension of tax filing deadlines:

- a) Extension until April 30, 2020 of the following deadlines, when they would have started before March 18 and would not have ended by that date:

a.1) The payment deadline of tax debts provided for in Art. 62, sections 2 and 5 of the LGT: payment in a voluntary period of tax debts resulting from liquidations made by the administration, and payment once the executive period has begun and the enforcement order has been notified.

a.2) The expiration of terms and fractions of the deferment and instalment agreements granted.

a.3) The deadlines related to auctions and the adjudication of goods referred to in Art. 104.2 and 104 bis of the General Collection Regulation: electronic bids once the auctions are open and the adjudication of goods or lots when the bidding phase has ended.

a.4) The deadlines to meet requirements, seizure proceedings and requests for information with tax significance.

a.5) The deadlines to formulate allegations before the opening acts of said procedure or hearing in the following procedures:

- Tax application procedures
- Sanctioning procedures
- Nullity declaration procedures
- Procedures for refund of undue income
- Material error rectification procedures
- Revocation procedures

a.6) In the enforcement procedure, the term of execution of guarantees on real estate is suspended.

- b) The terms of section a), except the term of execution of guarantees on real estate, will be extended until May 20, 2020, when they are communicated from March 17, unless those granted by the general rule are older, in which case these will apply.

The provisions of a) and b) will not apply to customs procedures, and must be in the specialties of customs regulations.

c) Suspension of procedural deadlines. The period between March 18 and April 30, 2020 shall not be computed for the purposes of the maximum duration of the procedures for the application of taxes, penalties and review processed by the tax authority (AEAT, by its Spanish acronym), which may, however, promote, order and carry out the procedures that are considered essential.

d) Suspension of the limitation and expiration periods during the period between March 18 and April 30, 2020.

e) Suspension of the term to file economic-administrative appeals or claims and to appeal administratively to the resolutions issued in economic-administrative procedures. When the notifications of the acts or resolutions object of appeal or claim are received between March 17 and April 30, the term will not start until the first business day after April 30.



### 1.3.2. Procedures of the Directorate-General of Cadastre

The extension and suspension of terms provided for in section 1.2.1 above will apply, when appropriate, to the procedures of the Directorate-General of Cadastre.

### 1.3.3. Exemption in the Tax on Capital Transfers and Documented Legal Acts for mortgage operations

The deeds that formalize contractual novations of mortgage loans and credits made under the Royal Decree-Law will be exempt from the gradual quota of notarial documents in the form of documented legal acts.

## 1.4. Measures in the workplace

### 1.4.1. Suspensions of contracts and reduction of working hours due to force majeure<sup>11</sup> (temporary labour force adjustment plans, or ERTeEs, by its Spanish acronym)

Force majeure will be considered to be present when the suspension has its direct cause in loss of activity as a consequence of COVID-19, including the declaration of the state of emergency, which implies the suspension or cancellation of activities, the temporary closure of places of public influx, restrictions on public transport and, in general, on the mobility of people or goods, lack of supplies that seriously impede the continued development of the activity, or in urgent and extraordinary situations due to the possible infection of the workforce or the adoption of preventive isolation measures decreed by the health authority, which are duly accredited.

The provisions of the Workers' Statute and regulations will apply, with the following specialties:

- The procedure will begin at the request of the company, which will be accompanied by a report regarding the link of the loss of activity as a result of COVID-19, as well as, where appropriate, the corresponding supporting documentation.
- The company must communicate its request to the workers and transfer the previous report and supporting documentation, if any, to their representation.
- The labour authority must limit itself to verifying the concurrence of force majeure and issue a resolution within 5 days
- The resolution will take effect from the date of the act causing the force majeure.
- The measures will be subject to the company's commitment to maintain employment for a period of 6 months from the date of resumption of activity.

### 1.4.2. Suspensions of contracts and reduction of working hours for economic, technical, organizational and production reasons related to COVID-19.

The following specificities will apply:

- When there is no legal representation of the workers, the representative commission will be composed by the most representative unions in the sector, which are entitled to form part of the negotiating commission, and in another case, by three workers from the company itself chosen in accordance with the provisions of Art. 41.4 of the Workers' Statute.
- The representative commission must be constituted within the non-extendable period of 5 days.
- The consultation period should not exceed the maximum period of 7 days.

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<sup>11</sup> Royal Decree-Law 15/2020 has introduced the partial force majeure cause.



- The measures will be subject to the company's commitment to maintain employment for a period of 6 months from the date of resumption of activity.

1.4.3. Exemption from business contribution to Social Security in ERTes due to force majeure, when the company has less than 50 workers registered as of February 29, 2020. In other cases, Social Security will exempt 75% of the business contribution.

1.4.4. Right to contributory unemployment benefit until suspension ceases, even if the worker lacks the minimum period of paid employment necessary for this in the ERTes related to COVID-19. The time that the contributory unemployment benefit is received for the purposes of consuming the maximum periods of perception established will not be computed.

1.4.5. The unemployment benefit will be extended ex officio.

1.4.6. Extraordinary benefit for cessation of activity for the self-employed:

- Beneficiaries: self-employed individuals whose activities are suspended due to the state of emergency, or when their billing in the month prior to which the benefit is requested is reduced by at least 75% in relation to the average billing from the previous semester.

Notwithstanding the aforementioned:

- a) in the case of freelancers in performing arts activities, auxiliary activities to the performing arts, artistic and literary creation and management of show rooms, the reduction in billing will be calculated in relation to that made in the previous 12 months.
  - b) for seasonal agricultural productions, the requirement will be considered fulfilled when its average billing in the months of the production campaign prior to the one requested for the benefit is reduced by at least 75% in relation to the same months of the campaign of the previous year.
- Amount of the benefit: 70% of the regulatory base, or the minimum base if the minimum contribution period is not credited. During this time, self-employed individuals will not contribute to the special regimen for self-employed workers (RETA, by its Spanish acronym).
  - Term: one month or until the state of emergency ends.
  - In the event of suspension of activity, the contribution corresponding to the days of activity in the month of March 2020 not covered by the provision that was not paid within the statutory entry period will not be subject to surcharge.

1.4.7. Discontinuous permanent workers and seasonal workers.

Unemployment benefits received by discontinuous permanent workers and by those performing permanent and periodic jobs that are repeated on certain dates, who have seen their employment contracts suspended as a result of the impact of COVID-19 during periods that in the absence of these extraordinary circumstances would have been active, they may be received again, with a maximum limit of 90 days, when they are again in a legal situation of unemployment.

1.5. Foreign investment control measures

The liberalization regime for foreign direct investments in Spain is suspended, considering such investments made by residents of countries outside the European Union and the European Free Trade Association, when the investor



has a participation equal to or greater than ten percent of the share capital of the Spanish company, or when as a consequence of the corporate operation, act or legal business, the company effectively participates in the management or control of said company, in the following cases:

- a) that they be carried out in certain sectors that affect public order, public security and public health
- b) when the foreign investor:
  - is controlled directly or indirectly by the government, including public bodies or the armed forces, of a third country
  - has made investments or participated in activities in sectors that affect safety, public order and public health in another EU Member State
  - an administrative or judicial proceeding against the foreign investor has been opened

The realization of these investments will require obtaining prior authorization in the terms provided for in Law 19/2003, of July 4, on the legal regime of capital movements and economic transactions abroad.

## **2. Public procurement measures**

2.1. Automatic suspension of public contracts for services and supplies of successive provision and public contracts for works whose execution becomes impossible or impossible to continue, as a consequence of COVID-19 or the measures dictated by the State, the Autonomous Regions or the Local Entities.

2.2. The contracting entity whose contract has been suspended shall compensate the contractor for the damages caused by the following concepts: salary expenses, expenses for maintenance of the final guarantee, rentals or maintenance costs of machinery, installations and equipment, expense of insurance policies, insurance provided in the specifications. The contractor must request its payment, and will be limited to the expenses incurred during the suspension period.

2.3. The contracting authority may grant an extension of the term or the extension of public contracts that, not meeting the conditions to be suspended, have incurred a delay in compliance as a result of COVID-19 or of the measures adopted by the State, the Autonomous Regions or Local Entities. In addition, contractors will have certain rights to pay salary expenses with limits.

2.4. In public works concession and service concession contracts concluded by public sector entities, the factual situation generated by COVID-19 or the measures adopted by the State, the Autonomous Regions or the Local Entities will entitle the concessionaires to the economic rebalancing by extending its initial duration to a maximum of 15 percent, or to the modification of the clauses of economic content. In addition, the concessionaires will have certain rights to pay salary expenses with limits.

2.5. The above measures will apply to contracts in the water, energy, transport and postal services sectors and in the private insurance, pension plans and funds, tax and tax litigation sectors.

## **3. Extraordinary measures in the commercial field**

3.1. A series of extraordinary measures are established for private law legal entities during the state of emergency, among which the following may be highlighted:

- a) Companies, associations or foundations may, although not provided for in their bylaws:
  - Hold sessions of its governing bodies by videoconference with image and sound, with certain requirements.



- Adopt agreements of its governing bodies in writing and without a session, whenever the president decides or two of its members request it.
- b) In relation to the annual accounts:
- The term of three months from the closing of the fiscal year for the formulation is suspended, resuming for another three months from the end of said status.
  - In the case of annual accounts already prepared as of the date of the declaration of the state of emergency, the period for verification by auditors is extended, when this is mandatory, up to two months after the end of the state of emergency.
  - The general meetings for the approval of accounts must meet within three months from the date on which the period for formulating the accounts ends.
  - In the event of general meetings called before the publication of the state of emergency on a date following its publication, the place and time may be modified or the call may be revoked by means of an announcement on the website of the company, or in its absence on the BOE, 48 hours in advance. When it is revoked, the administrative body must proceed to the new call in the month following the end of the state of emergency.
- c) The exercise of the right of separation of partners is suspended, even if there is legal or statutory cause, until the end of the state of emergency.
- d) The dissolution of the company is deferred in certain circumstances.
- e) Administrators are exempt from liability for debts contracted during the term of the state of emergency, when the legal or statutory cause of dissolution takes place during this period.

3.2. Extraordinary measures are established for listed companies: the terms of certain obligations are extended and particularities are established for them regarding the holding, attendance and voting at the general meeting, as well as the non-face-to-face meeting of the board of directors and others.

3.3. The expiration period of all the entries of the Mercantile Registry is suspended during the state of emergency. The calculation of the terms will resume the day after the end of the state of emergency or its extensions.

3.4. In relation to bankruptcy:

- While the state of emergency is in force, an insolvent debtor will not be required to request the bankruptcy declaration.
- Nor will the person who had notified the court of the negotiation with the creditors (refinancing agreement, out-of-court settlement, adherence to an advance proposal for a creditors agreement), even if the term established in the Bankruptcy Law has expired.
- Only after two months have elapsed from the end of the state of emergency, will the judges admit for processing the necessary bankruptcy requests that have been submitted during the state of emergency period or that are submitted during those two months.
- If a voluntary bankruptcy application has been submitted, it will be admitted for processing in preference, even if it is of a later date.

#### **4. Non-economic measures related to employment**

##### **4.1. Promotion of teleworking**



The preferential nature of teleworking is established, guaranteeing the continuity of business activity and labour relations. Organizational systems that allow the activity to be maintained through alternative mechanisms, particularly working from home, will be prioritized, and appropriate measures must be provided to make this possible, and by activating grants and credits for SMEs within the company's ACELERA SME program by RED.ES.

#### 4.2. Adjustment of the work schedule and reduction of working hours

It will be applied to workers who request it and can proof having care duties regarding children, spouse or domestic partner, and family members up to the second degree of consanguinity, when there are exceptional circumstances related to the necessary actions to avoid community transmission of COVID-19, in particular the closure of educational centres.

The right to the adjustment of the working days may refer to the distribution of working time or to any other aspect of working conditions, which may consist of changing shifts, changing hours, flexible hours, split or continuous working hours, changing the centre of work, change of functions, change in the way of working provisions, including the possibility of working from home, or any other reasonable and appropriate measure, taking into account the temporary and exceptional nature of the situation.

### 5. Measures of social nature

#### 5.1. Ensuring the supply of water and energy

The supply of water and energy to vulnerable consumers will be guaranteed. During the month following the entry into force of the Royal Decree-Law, the suppliers of electricity, natural gas and water may not suspend the supply to consumers meeting the conditions of vulnerability, severe vulnerability or being at risk of social exclusion, in accordance with the provisions of Royal Decree 897/2017.

#### 5.2. Extension of the discount rate on social grounds

The validity of the discount rate on social grounds for electricity is automatically extended until September 15, 2020.

#### 5.3. Suspension of updating of maximum liquefied gas prices

The updating of the system for the automatic determination of maximum sales prices before taxes, for bottled liquefied petroleum gases, is suspended. Moreover, the system for the automatic determination of tariffs, before taxes, for liquefied petroleum gases channelling, for the following three two-month periods, unless the application of the automatic maximum price determination system had the effect of setting new lower prices.

#### 5.4. Ensuring communications and telecommunications

- The maintenance of electronic communications services and broadband connectivity will be guaranteed. Operators may not suspend or interrupt them.
- The provision of the universal telecommunications service will be guaranteed. Operators will maintain the quality of the service and the number of beneficiaries.
- The portability of electronic communications services is suspended when the presence of either the operators involved or their agents, or the user, is necessary except in exceptional cases of force majeure. During the time



that portability operations are suspended, operators may not increase the prices of the services included in the portability suspension.

### 5.5. Consumer protection

The deadline for the return of products is interrupted during the state of emergency.

### 5.6. Mortgage debt moratorium

- A moratorium on mortgage debt is established for the acquisition of a habitual residence, real estate subject to economic activity carried out by businessmen and professionals, and dwellings other than the habitual one in a rental situation, for those who suffer extraordinary difficulties in attending their payment as consequence of the COVID-19 crisis.
- The situation of economic vulnerability is defined (see Royal Decree-Law 11/2020).
- The moratorium is extended to guarantors, guarantor mortgages and non-debtor mortgages who are in a situation of economic vulnerability.
- Content of the moratorium: suspension of the mortgage debt for a period of 3 months and the consequent in application within this period, where appropriate, of the early maturity clause. The duration of the suspension may be extended by agreement of the Council of Ministers. The creditor entity may not demand the payment of the mortgage instalment, or of any of the concepts it comprises (amortization of the principal or payment of interest), either in full or in a percentage. Neither accrue interest nor the application of default interest will be allowed.
- The notarial and registry tariff rights derived from the formalization and registration of the legal mortgage moratorium and from the formalization and registration of the novation of the mortgage loan, will be satisfied in any case by the creditor and will be reduced by 50%.
- During the validity of the state of emergency and until freedom of movement is fully restored, public deeds cannot be formalized. However, this will not suspend the application of the moratorium.

## 6. Measures to support the investigation of COVID-19

### 6.1. Credit authorization

Extraordinary credits amounting to 30 million euros are authorized in the budget of the Ministry of Science and Innovation in relation to scientific research in the field of COVID-19, which will be transferred to the High Council for Scientific Research (CSIC, by its Spanish acronym) and the Carlos III Health Institute (ISC-III, by its Spanish acronym).

### 6.2. Exceptional labour measures

In the sphere of the public entities that are members of the Spanish System of Science, Technology and Innovation, extraordinary working hours may be established for their workers, which will be financially compensated through the productivity supplement or extraordinary bonuses, above what is established in the corresponding salary mass limits for the year.

### 6.3. Special rules on monetary contributions



- The provisions of the General Subsidies Law will not apply to the monetary contributions made by the Carlos III Health Institute and the High Council for Scientific Research for scientific and technical research derived from the health emergency caused by the COVID-19.
- They may be beneficiaries of donations without direct consideration of the beneficiaries, public or private, national or foreign persons, including organizations and entities of public law, universities and other entities that are members of the National Health System and the Spanish System of Science, Technology and Innovation.
- The Centre for Industrial Technological Development (CDTI, by its Spanish acronym) is included among the subjects that can streamline aid and contributions to the business sector.

### **7. Measures in the field of customs**

In order to streamline import customs procedures in the industrial sector, and to minimize the risk of the supply chain of goods from third countries being affected or the paralysis of exports due to the closure of units, due to the fact that their officials are affected by COVID-19, it is established that the head of the AEAT Customs and Excise Department may agree that the declaration procedure and customs clearance be carried out by any organ or official of the Customs and Excise Area.



## **VI. Royal Decree 476/2020, of March 27, extending the state of emergency declared by Royal Decree 463/2020<sup>12</sup>**

*BOE of March 28, 2020. Entry into force on the day of its publication in the BOE.*

- The state of emergency is extended until 00:00 on April 12, 2020.
- Royal Decree 463/2020 declaring the state of emergency is amended: The Government will send weekly structured documentary information to Congress on the execution of the different measures adopted and with an assessment on their effectiveness in containing the COVID-19 and mitigating its health, economic and social impact.

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<sup>12</sup> <https://www.boe.es/buscar/act.php?id=BOE-A-2020-4155>



## **VII. Royal Decree-Law 9/2020, of March 27, by which complementary measures are adopted, in the workplace, to mitigate the effects derived from COVID-19<sup>13,14</sup>**

*BOE of March 28, 2020. Entry into force on the day of its publication in the BOE.*

### **1. Labour measures**

#### **1.1. Protection of employment and workers affected by an ERTE**

1.1.1. Dismissals for reasons of force majeure and economic, technical, organizational and production causes that justify the ERTes provided for in Royal Decree-Law 8/2020 are prohibited.

1.1.2. The calculation of the maximum duration of temporary contracts (including training, relief and interim) of the workers affected by the ERTes provided for in Royal Decree-Law 8/2020 is interrupted.

1.1.3. Measures are established to speed up the processing and the payment of unemployment benefits for workers affected by ERTes:

- The workers will not have to request the benefit before the Public Service of State Employment (SEPE, by its Spanish acronym): the benefit will be immediately recognized upon the request of the company.
- The procedures for companies are simplified: they will only have to provide a collective application to the SEPE in a simplified model.

1.1.4. The maximum duration of ERTes authorized due to force majeure will be the same as the duration of the state of emergency and its extensions, whether authorized by express resolution or by administrative silence.

1.1.5. The date of effect of the recognition of the unemployment benefit will be:

- in cases of force majeure, the date of the act causing it
- where economic, technical, organizational and production causes concur, the date on which the company communicates to the labour authority the decision taken or later.

#### **1.2. Control measures and sanctions**

1.2.1. Applications from companies will be subject to sanctions when:

- presented with false or incorrect data
- they request measures that are not necessary or do not have sufficient connection with the cause, provided that they lead to the receipt of improper benefits.

In these cases, the company must pay the SEPE the amounts received by the worker, when this is not attributable to him, without prejudice to the administrative or criminal responsibilities that may apply.

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<sup>13</sup> <https://www.boe.es/buscar/act.php?id=BOE-A-2020-4152>

<sup>14</sup> Validated by the Congress of Deputies in its session dated April 9, 2020



1.2.2. Collaboration in case of fraud. If the SEPE has suspicions of fraud in the recognition of unemployment benefits, it will notify the Labour and Social Security Inspection which, together with the Spanish tax authority (AEAT, by its Spanish acronym) and the State security forces, will verify the existence of the causes alleged in the ERTEs associated to COVID-19.

### 1.3. Other measures

The approval of an ERTE that affects the working partners of the cooperatives may be agreed by the Governing Council when, due to absence of adequate or sufficient means, the General Assembly may not be called to be held through virtual means.

## 2. Measures related to public procurement

Royal Decree-Law 7/2020 is amended with regard to contracts that are formalized or executed, in whole or in part, abroad.

## 3. Measures for the protection of public health

Whatever the ownership (public or private) and the management regime, the following are considered essential services for the purposes of the state of emergency:

- the centres, services and sanitary establishments determined by the Ministry of Health
- social centres for the elderly, dependent people or people with disabilities, in the terms specified by the Ministry of Social Rights and the 2030 Agenda

This means that the abovementioned must maintain their activity and can only reduce it or partially suspend it in the terms allowed by the competent authorities.



## **VIII. Royal Decree-Law 10/2020, of March 29, which regulates a recoverable paid leave for employed persons who do not provide essential services, in order to reduce the mobility of the population in the context of fight against COVID-19<sup>15,16</sup>**

*BOE March 29, 2020. Entry into force the same day of its publication in the BOE.*

### **1. Labour measures**

A recoverable paid permit is established for employed persons, both from the private and public sectors, who do not provide essential services, in the following terms:

- a) The permit is mandatory and will take place between March 30 and April 9, 2020, both inclusive.
- b) Workers will retain the right to the remuneration that would have been due to them had they been providing ordinary services, including basic salary and salary supplements.
- c) Workers must recover the work hours included in the permit in the following way:
  - They may be recovered as of the day following the end of the state of emergency and until December 31, 2020.
  - They must be negotiated between the company and the legal representatives of the workers or a representative commission of the same during a consultation period.
  - The agreement may regulate the recovery of all or part of the hours, the minimum advance notice with which the worker must know the day and time of the work provision, and the reference period for recovery.
  - If no agreement is reached, the company will decide.
  - It may not imply non-compliance with the minimum daily and weekly rest periods, the establishment of a shorter notice period, or the exceeding of the maximum annual working day provided for in labour regulations and applicable collective agreements, or altering the rights of reconciliation of personal, work and family life recognized legally and conventionally.
- d) This will not be applicable to the workers that:
  - provide services in the sectors classified as essential
  - are included in an ERTE
  - are on sick leave due to temporary disability or whose contract is suspended for other legally established causes
  - can continue to carry out their activity normally by teleworking or similar
  - work for companies awarded public works, services and supplies contracts that are essential for the maintenance and safety of buildings and the adequate provision of public services
  - are self-employed

### **2. Economic policy measures**

Activities considered essential are laid down, with all other activities being prohibited from March 30 to April 9, 2020, both inclusive. However, a 24-hour moratorium is established in its application, to carry out the essential tasks in order not to irremediably or disproportionately harm the resumption of business activity.

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<sup>15</sup> <https://www.boe.es/buscar/act.php?id=BOE-A-2020-4166>

<sup>16</sup> Validated by the Congress of Deputies in its session dated April 9, 2020



### **3. Measures in the field of public services**

3.1. The Ministry for Territorial Policy and Public Administration and the competent bodies in the Autonomous Regions and Local Entities, may issue the instructions and resolutions that are necessary to regulate the provision of services by public employees, in order to maintain the operation of the services.

3.2. Instructions and resolutions for personnel having their own specific legislation will be issued by the competent authorities of the Congress, the other Constitutional Bodies of the State, by the Ministry of Defence, by the Ministry of the Interior Affairs, by the Ministry of Justice, by the National Intelligence Agency and by the (Central) Bank of Spain and the Deposit Guarantee Fund.

3.3. Essential services in the Administration of Justice: the judges, prosecutors, lawyers of the Administration of Justice and other personnel at the service of the same will continue attending to the procedural actions not suspended by the state of emergency and will fulfil the essential services established by consensus by the Ministry of Justice, the General Council of the Judiciary, the State Attorney General's Office and the Autonomous Regions with competences in the matter, according to the Resolution of the Secretary of State for Justice of March 14, 2020, with the appropriate adaptations.

3.4. The personnel of the Administration of Justice considered necessary for the provision of essential services by the Civil Registry will continue to provide their services in accordance with the Instructions of the Ministry of Justice.



## **IX. Royal Decree-Law 11/2020, of March 31, adopting urgent complementary measures in the social and economic field to deal with COVID-19<sup>17, 18</sup>**

*BOE of April 1, 2020. Entry into force on the day following its publication in the BOE, except art. 37 on measures to restrict commercial communications from entities that carry out gaming activities, which will come into force two days after the publication in the BOE.*

### **1. Social measures**

#### **1.1. Suspension of the eviction procedure**

The eviction procedures derived from housing lease contracts for vulnerable households without housing alternatives may be suspended as a consequence of the effects of the expansion of COVID-19, for a maximum period of 6 months from the entry into force of this Royal Decree-Law.

The lessee must prove that he is in one of the situations of economic vulnerability defined in the Royal Decree-Law.

The Lawyer of the Administration of Justice will decree the suspension for the strictly necessary period of time, taking into account the report issued by the social services.

When the lessor is also in a vulnerable situation as a consequence of COVID-19, such circumstance will be taken into consideration for the establishment of the extraordinary suspension period and the social protection measures to be adopted.

#### **1.2. Extraordinary extension of lease contracts of habitual residences**

In lease contracts of habitual residences subject to the Law of Urban Rents (LAU, by its Spanish acronym), when the minimum term or the extension of the contract expires between April 2 and two months following the end of the state of emergency, the tenant may request an extension of a maximum six months that will be of obliged acceptance by the lessor and during which the terms and conditions established for the contract in force will continue to apply.

#### **1.3. Moratorium on leasehold debt**

1.3.1. Automatic application of the moratorium on the rental debt in the case of large holders (owner of more than 10 urban properties, excluding garages and storage rooms, or a constructed area of more than 1,500 m<sup>2</sup>) and public housing companies or entities.

The tenant must be in a situation of economic vulnerability as defined by Royal Decree-Law, and must request the temporary and extraordinary deferment of rent payment, within one month from the entry into force of this Royal Decree-Law, unless there has been a previous agreement.

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<sup>17</sup> <https://www.boe.es/buscar/pdf/2020/BOE-A-2020-4208-consolidado.pdf>

<sup>18</sup> Validated by the Congress of Deputies in its session dated April 9, 2020



The lessor shall expressly notify the lessee, within a maximum period of seven working days, of his decision, which may be:

- a) A reduction of 50% of the rental income during the time of the state of emergency and the following monthly payments if that period were insufficient in relation to the situation of vulnerability caused by COVID-19, with a maximum of 4 months.
- b) A moratorium on the payment of the rent that will be applied automatically and that will cover the period of time the state of emergency is in force and the following monthly payments, extendable a month at a time, if that period is insufficient in relation to the situation of vulnerability caused by COVID-19, without it being able to exceed 4 months. Such rent will be deferred without interest or penalties by dividing the instalments for at least 3 years after the situation is exceeded or the end of the 4-month period mentioned above.

It will also apply to all leases corresponding to the Social Housing Fund derived from Royal Decree-Law 27/2012 of urgent measures to reinforce the protection of mortgage debtors.

The lessee may have access to the transitional financing aid program regulated in Art. 9 that lifts the moratorium and the corresponding division of payments into instalments.

#### 1.3.2. Exceptional and transitory modification of the contractual conditions of the lease in the case of lessors other than the above

The lessee must be in a situation of economic vulnerability as defined in this Royal Decree-Law, and must request the temporary and extraordinary deferment in the payment of rent, within one month from the entry into force of this Royal Decree-Law, unless a previous voluntary agreement has been mediated.

The lessor shall expressly communicate to the lessee, within a maximum period of 7 working days, the conditions of deferment or deferred fractionation of the debt that he accepts or, failing that, the possible alternatives that he raises in relation thereto.

If the lessor does not accept any agreement, the lessee may have access to the transitional financing aid program regulated in Art. 9 of the Royal Decree-Law.

#### 1.4. Moratorium on mortgage debt and non-mortgage loans

A) The situation of economic vulnerability is defined for the purposes of the moratorium on mortgage debt and non-mortgage credit, provided for in Royal Decree-Law 8/2020 and in this Royal Decree-Law:

- a) Being unemployed or self-employed and suffering a loss of income/turnover of at least 40%
- b) Income limit of the family unit according to the Public Income Indicator of Multiple Effects (IPREM, by its Spanish acronym) (3, 4 or 5 times) according to different parameters (number of children, number of over 65s, single-parent families, degrees and types of disability, situations of dependency or illness disabling for employment)
- c) The sum of the credit instalments and the expenses of basic supplies (electricity, gas, diesel for heating, water, telecommunications and community fees) must represent more than 35% of the family income
- d) The total mortgage burden on the family income must have been multiplied by at least 1.3 as a consequence of the health situation derived from COVID-19.
- e) In the case of loans without mortgage guarantee, in addition:
  - If the debtor has a mortgage debt, the amount is included as an additional expense when calculating the thresholds in c) and d), even when a moratorium is applied to it.



- If the debtor has an unsecured credit or is a tenant of a habitual residence or both, the amounts are included as additional expenses when calculating the thresholds in c) and d), even when there is a moratorium on rental income.

B) Debts and credits subject to moratorium:

a) The mortgage debt or the mortgage loans subject to a moratorium provided for in Royal Decree-Law 8/2020, will be those contracted for the acquisition of:

- The habitual residence
- The buildings affected by the economic activity developed by businessmen and professionals
- Dwellings in a rental situation, other than the habitual residence, when the mortgage debtor is a natural person, owner and lessor of such dwellings, and has ceased to receive the rent from the entry into force of the state of emergency or until one month after its ending.

b) Any loan or credit without mortgage guarantee that was in force on the date of entry into force of this Royal Decree-Law, when it is contracted by a natural person who is in a situation of economic vulnerability derived from the health crisis of COVID-19. It also applies to guarantors who are in a situation of economic vulnerability.

C) Content of the moratorium. Both, the moratorium on mortgage loans governed by Royal Decree-Law 8/2020 and on non-mortgage loans provided for in this Royal Decree-Law, have the following content:

- a) Debtors may request the creditor to suspend their obligations, up to one month after the end of the state of emergency.
- b) Once the moratorium has been requested and accredited, the creditor will automatically suspend the obligations, and an agreement between the parties is not necessary for it to take effect, nor is any contractual novation.
- c) The suspension will take effect from the request of the debtor to the creditor through any means.
- d) If the credit or loan is guaranteed by means of an inscribable right other than the mortgage, or is registered in the Registry of Personal Property Sale by Instalments, the registration of the term extension will be necessary.
- e) Once the suspension is effective, the creditor will notify the (Central) Bank of Spain of its existence and duration.
- f) The suspension will last for 3 months, but can be extended by means of a Council of Ministers Agreement, and the amounts that would be due will not be considered past due.
- g) The creditor will not be able to demand the payment of the quota (neither amortization of the capital nor payment of interests) neither totally nor partially.
- h) No interest will be accrued, neither ordinary nor on arrear.
- i) The same sanctions regime established by Royal Decree-Law 8/2020 is established for fraudulent action by the debtor.
- j) The lending institutions supervised by the (Central) Bank of Spain will send daily documentation on the activity that the debtor had been carrying out (number of applications, concessions, beneficiaries, suspended loans, outstanding balance and National Classification of Economic Activities (CNAE).

### 1.5. Guarantee of supply of electrical energy, petroleum products, natural gas and water

While the state of emergency remains in force, the supply of electricity, petroleum products, including manufactured gases and liquefied petroleum gases, natural gas and water to consumers, natural persons in their habitual residence, may not be suspended for reasons other than the security of supply, people and facilities, although this possibility is stated in the supply or access contracts signed by consumers in accordance with the sectorial regulations applicable to them in each case.



## 2. Economic policy measures

### 2.1. Approval of a guarantees line for the rental of housing

The Ministry of Transport, Mobility and Urban Agenda is authorized to develop a guarantees line with full State coverage, through an agreement with the Official Credit Institute (ICO, by its Spanish acronym), for a maximum period of 14 years, so that banks can offer temporary financing aid to people who are in a vulnerable situation, without interest or expenses, with a repayment period of up to 6 years, renewable for another 4.

The aid must be dedicated to the payment of the housing lease and may cover a maximum of 6 monthly payments.

Requirements are established by Order of the Ministry of Transport, Mobility and Urban Agenda, and will include, in any case and as a minimum, the situations of vulnerability defined in the Royal Decree-Law, and will comply in any case with EU state aid regulations.

### 2.2. Public aid and subsidies for rent

#### 2.2.1. New aid program to help minimize the economic and social impact of COVID-19 on habitual home rentals.

It is incorporated into the 2018-2021 State Housing Plan and will aim to grant rental aid, through direct awarding to people in vulnerable situations, as defined by Order of the Ministry of Transport, Mobility and Urban Agenda.

The amount of the aid will be up to 900 euros per month and up to 100% of the rental income or, where appropriate, up to 100% of the principal and interest of the loan that has been subscribed with which the payment of the rent of the habitual residence. Within these limits, the competent bodies of each Autonomous Region and Autonomous City will determine the exact amount of these grants.

2.2.2. Replacing the program to help people in a situation of eviction from their usual home with the new program to help victims of gender-based violence, people evicted from their habitual residence, homeless persons and other especially vulnerable.

It will be replaced by Ministerial Order of the Ministry of Transport, Mobility and Urban Agenda and will aim to provide an immediate housing solution for these people.

In addition to these people, public administrations, public companies and non-profit entities, collaborative economy or the like, always non-profit, whose purpose is to provide a housing solution to those people may be beneficiaries of the aid of this program.

#### 2.2.3. Modification of the program to promote the rental housing stock

It will be modified by Order of the Ministry of Transport, Mobility and Urban Agenda respecting in its entirety the current program, but incorporating a new assumption that makes it possible to allocate aid to the purchase of housing in order to increase the public housing stock.

Housing acquired by public administrations, public bodies and other entities governed by public law, as well as public companies and non-profit third sector entities, in order to increase the public housing stock for rental may benefit from the program.

2.2.4. Authorisation for the advanced transfer to the Autonomous Regions and Autonomous Cities of the funds committed by the Ministry of Transport, Mobility and Urban Agenda in the agreements signed for the execution of the 2018-2021 State Housing Plan.



100% of the funds committed for the year 2020 (346,637,200 euros under budget line 17.09.261N.753) may be transferred without waiting for the acquisition of the financial commitment by them or any other requirement demanded in the covenants.

Likewise, and with respect to the commitments for the year 2021 (354,255,600 euros), they may be transferred in the first quarter of 2021.

2.2.5. Authorization for the immediate disposition of funds not yet committed by the Autonomous Regions and Autonomous Cities for the granting of rental aid, through direct awarding, in application of the new aid program to help minimize the economic and social impact of COVID-19 in habitual residence rentals.

2.2.6. Non-subjection of the new aid program to contribute to minimizing the economic and social impact of COVID-19 on habitual residence rentals to the co-financing with Autonomous Regions established in Art. 6 of Royal Decree 106/2018 that regulates the State Plan for Housing 2018-2021.

2.2.7. Application of the surplus of Local Entities provided for in Art. 3 of Royal Decree-Law 8/2020. The amount that each Local Entity may allocate to the investment expense included in spending policy 23 "Social Services and social promotion" will be a maximum equivalent to 20% of the positive balance defined in additional provision 6<sup>a</sup>.2.c) of the Organic Law 2/2012 on Budgetary Stability and Financial Sustainability.

### 2.3. Social electric energy bonus for self-employed workers

Self-employed workers who have ceased their activity or have seen their turnover reduced as a result of COVID-19 by at least 75% in relation to the average turnover of the previous semester will be entitled to the social electric energy discount, under the terms established in Royal Decree-Law 8/2020, when they acquire the status of vulnerable consumer, on the basis of the relationship between the income of their family unit and the Public Income Indicator of Multiple Effects (IPREM, by its Spanish acronym).

The right to receive the social discount will expire when the circumstances referred to no longer exist, with a maximum of 6 months from its entitlement.

### 2.4. Spanish Company for Counterguarantees (CERSA) COVID-19 guarantee line

A credit supplement of 60 million euros is granted to expand the budget line of the Ministry of Industry, Commerce and Tourism, destined to endow the Technical Provision Fund of the Spanish Company for Reinforcement, S.M.E., S.A. (CERSA, by its Spanish acronym), in the concept 747.01 "to the Company of Counter-guarantee, CERSA" of the 433M program "Support for Small and Medium-sized Enterprises", financed in any of the ways established in Art. 55 of the General Budget Law.

### 2.5. Funds from the collection of the vocational training fee for the year 2020

The income derived from the contribution for vocational training for employment obtained in the financial year 2020 may be used to finance any of the benefits and actions of the unemployment protection system or to finance programs that promote the hiring of unemployed people or help them to recover employment.

### 2.6. Aid for international activities and events

Institute of Foreign Trade (ICEX, by its Spanish acronym) Spain Export and Investments is enabled to:



- a) Return to companies that have incurred unrecoverable expenses in this or future editions of the fees paid for participation in fairs, or other international trade promotion activities, that have been called by the entity, when these are cancelled, seriously affected or postponed by the organizer as a result of COVID-19. In the event of postponement, the company must justify its inability to attend the new edition.
- b) Grant and pay aid to companies that will participate in international events organized through ICEX collaborating entities and to the collaborating entities themselves, depending on the costs incurred that are not recoverable in this or future editions, when the activities are cancelled as a result of COVID-19.

## 2.7. Suspension of loan instalments for the Emprendetur program

The payment of interest and amortizations corresponding to loans granted by the Secretary of State for Tourism of the Emprendetur program (R&D+i, Young Entrepreneurs and Internationalization) is automatically suspended without the need for prior request and for a period of 1 year.

## 2.8. Foreign investment regime in Spain

- The scope of the suspension of the liberalization regime of certain foreign direct investments in Spain for reasons of public security, public order and public health in the main strategic sectors of Spain is expanded, so that it also extends to those made by investors residing in countries of the European Union and the European Free Trade Association, when they are controlled by entities resident outside that territorial area.
- A simplified authorization process is allowed for foreign investments when:
  - a) the existence of an agreement between the parties or a binding offer in which the price had been fixed, determined or determinable, prior to March 18, 2020, is accredited
  - b) their amount is equal to or greater than 1 million euros and less than 5 million euros.
- On a temporary basis and until the minimum amount is established by regulation, investment operations under 1 million euros will be understood to be exempt from the obligation of prior authorization.
- The empowerment of the Council of Ministers to agree to lift the suspension is terminated.
- The applications will be addressed to the person in charge of the Directorate-General for International Trade and Investments, who will resolve them after a report from the Foreign Investment Board, applying ex-officio the simplified procedure provided for in Art. 96 of Law 39/2015.

## 3. Labour measures

### 3.1. Extraordinary subsidy for domestic employees

a) Those registered in the Special System of Home Employees of the Social Security General Regime before the declaration of the state of emergency that are in any of the following situations due to the crisis, will be entitled to this subsidy of the COVID-19:

- They have stopped, totally or partially, providing services for reasons beyond their control, in one or more addresses.



- Their employment contract has been terminated due to dismissal or withdrawal.

b) The accreditation will be made by means of a responsible statement from the employer/s, a letter of dismissal, a communication of the withdrawal of the employer, or documentation accrediting the withdrawal from the Social Security system.

c) Amount of the subsidy: it will be the result of applying 70% to the regulatory base calculated in accordance with the provisions of this Royal Decree-Law, and may not be higher than the minimum wage (SMI, by its Spanish acronym), excluding the proportional part of the extraordinary payments. If it is the result of a partial loss of the activity, the amount will be proportional to the percentage of reduction in working hours.

d) It will be compatible with other activity income as long as the total does not exceed the SMI, and incompatible with the temporary disability subsidy and with the recoverable paid permit regulated in Royal Decree-Law 10/2020.

### 3.2. Exceptional unemployment benefit by end of temporary contract

a) Workers whose fixed-term contract (including interim, training and relief contracts) of at least 2 months' duration has expired after the declaration of the state of emergency and who do not have sufficient contributions to qualify for another unemployment benefit or allowance will be entitled to this subsidy.

b) It will be incompatible with the perception of any minimum income, inclusion income, social salary or similar aid granted by any public administration.

c) Amount of the subsidy: 80% of the current monthly Public Income Indicator of Multiple Effects (IPREM, by its Spanish acronym).

d) Duration: 1 month, which can be extended by Royal Decree-Law.

### 3.3. Moratorium on Social Security contributions

The General Treasury for the Social Security may grant moratoria without interest, upon request, to companies and self-employed workers included in any Social Security regime.

a) Maximum term: 6 months

b) Requirements and conditions: those established by Order of the Minister of Inclusion, Social Security and Migration, with the prior agreement of the Government's Delegate Commission for Economic Affairs.

c) Quotes that can qualify for the moratorium:

- In the case of companies, those whose accrual period is between April and June 2020
- In the case of self-employed workers, between May and July 2020, provided that the activities they carry out have not been suspended due to the state of emergency.

d) Term and form of request: within the first 10 calendar days of the regulatory deadlines for admission through the RED system (official platform for communication with Social Security).

e) It will not apply to:

- Overdue quotes
- Quotes for which exemptions have been obtained in the employer's contribution
- Joint collection fees provided for in Art. 24 of Royal Decree-Law 8/2020.



### 3.4. Postponement of Social Security contributions

The General Treasury for the Social Security may grant deferrals of quotas at an interest of 0.5%, upon request, to companies and self-employed workers included in any Social Security regime.

- a) Maximum term: 6 months
- b) Requirements and conditions: as established by Social Security regulations
- c) Fees that can be deferred: those with a statutory entry period between April and June 2020
- d) Term and form of request: within the first 10 calendar days of the regulatory deadline for admission through the RED system.

### 3.5. Provision of pension plans in case of unemployment or cessation of activity

Within six months from the entry into force of the state of emergency, the participants in the pension plans may, exceptionally, make effective their consolidated rights in the following cases:

- a) Being in a legal situation of unemployment as a consequence of a temporary labour force adjustment plans (ERTE, by its Spanish acronym).
- b) Being a business owner of a establishment whose opening to the public has been suspended by Royal Decree 463/2020.
- c) In the case of self-employed workers who have previously been integrated into a Social Security system as such and have ceased their activity.

The amount of the consolidated rights available may not exceed the estimated net wages and income that have been lost due to the health crisis of COVID-19, which must be credited by the participant.

It will be equally applicable to the insured of the insured social security plans, corporate social security plans and social security mutuals.

### 3.6. Temporary disability in exceptional situation of total confinement

Exceptionally, and with effect from the beginning of the situation of confinement, and through the corresponding certificate of leaving employment, this protection will be extended to those workers forced to move from town and who are obliged to provide essential services, provided they cannot carry out their work remotely for reasons not attributable to the company for which they provide their services or to the own worker and has no right to receive any other public benefit.

### 3.7. Compatibility child care subsidy and unemployment benefit or cessation of activity

While the state of emergency remains in force, the subsidy for the care of minors affected by cancer or other serious illness that employees would have been receiving on March 14, 2020, will not be affected by the suspension of the contract and reduction of working hours derived from ERTEs, therefore the receipt of the subsidy being compatible with the perception of unemployment benefits that the employee would be entitled to as a consequence of the reduction of the working day resulting from an ERTE.



While the state of emergency remains in force, there will be no obligation to contribute but the period will be considered as contributed for all purposes.

It will also apply to self-employed workers who have been receiving the childcare allowances for children affected by cancer or other serious illness as of March 14, 2020.

### 3.8. Teaching and research staff contracts concluded by the universities

The contracts of teaching assistants, teaching assistant professors, associate professors and visiting professors with a maximum duration scheduled to end during the term of the state of emergency, will be extended unless otherwise agreed, for an extension equivalent to the duration of the state of emergency.

Exceptionally and for justified reasons, prior to the end date of the contract, the parties may agree to an extension thereof of up to 3 additional months to the duration of the state of emergency.

The duration of the extended contracts may exceed the maximum limits established for them in the Organic Law of Universities.

### 3.9. Work contracts in the field of research in the National Health System

Entities that have signed fixed-term employment contracts financed through calls for human resources aid made by financing agents of the State System of Science, Technology and Innovation may extend their validity for the duration of the state of emergency, solely when a year or less remains for the completion of the corresponding employment contracts. For justified reasons, contracts may be extended for up to 3 additional months to the duration of the state of emergency.

### 3.10. Maintenance of employment in companies in the performing arts, music, film and audio-visual sectors

The commitment to maintaining employment established in Royal Decree-Law 8/2020 will be evaluated based on the specific characteristics of the different sectors and the applicable labour regulations, in particular, taking into account the specificities of those companies that have high variability or seasonality of employment or a direct relationship with specific events or shows.

In particular, in the case of temporary contracts, the commitment to maintaining employment shall not be deemed to have been breached when the contract is terminated due to the expiration of the agreed time or the performance of the work or service that constitutes its object, or when the activity under contract cannot be carried out immediately.

### 3.11. Compatibility of the retirement pension of health professionals

Retired medical professionals, nurses and emeritus personnel, who return to active service by the competent authority of the Autonomous Region, or by the National Institute of Health Management (INGESA, by its Spanish acronym) in the Autonomous Cities of Ceuta and Melilla, through the corresponding statutory appointment, will have the right to receive the amount of the retirement pension that they were receiving at the time of joining the job, in any of its modalities, including, where appropriate, the minimum supplement.

## 4. Consumer protection measures

### 4.1. Right to terminate certain contracts without penalty



Consumers and users may terminate contracts (for the sale of goods or the provision of services, including those for the successive tract) for a period of 14 days when they are impossible to fulfil due to the health crisis of COVID-19 and the proposals for review of the parties are not able to restore the reciprocity of interest of the contract. Proposals for review may consist, among others, on substitute vouchers.

It will be understood that a revision proposal cannot be obtained when a period of 60 days without an agreement between the parties has elapsed since the impossibility to execute the contract. The entrepreneur will be obliged to return the sums paid by the consumer or user, except for expenses incurred upon that are presented to the consumer in a duly itemized manner, in the same way that payment was made and within a maximum period of 14 days, unless express acceptance on the side of consumer and user of different conditions.

#### 4.2. Right of refund or compensation

a) In the contracts for the provision of services of successive tract, for periods in which the service could not be provided due to COVID-19, the company may offer options for recovery of the service afterwards. If the consumer does not accept it, the company will proceed to refund the amounts already paid for services not provided, or to reduce future fees if the consumer accepts it. The company will stop the collection of new monthly payments until the service can be provided normally, without this giving rise to the termination of the contract except by the will of both parties.

b) In the case of combined travel contracts that have been cancelled due to COVID-19, the consumer may choose to:

- Accept a voucher from the organizer or retailer to be used within 1 year from the end of the state of emergency, for an amount equal to the refund that would have been due. After the period of 1 year without having been used, the consumer may request a full refund of any payment made.
- Request the termination of the contract. The organizer or retailer must proceed to refund within 60 days if the service providers included in the travel package contract had fully returned the amount of their services. If this refund is partial, the user will be entitled to a partial refund, which will be deducted from the bonus regulated in the previous section.

#### 4.3. Ban on advertising and promotion of gambling activities

During the state of emergency, commercial communications that implicitly or explicitly refer to the exceptional situation that derives from the COVID-19 disease or challenge the consumption of gaming activities in this context are prohibited.

It applies to entities carrying out an activity included in Law 13/2011, on gambling regulation.

The term commercial communications comprises all forms of advertising activity spread by any means or medium, intended to promote, directly or indirectly, the gaming activities or the entities that carry them out.

### 5. Support measures for industrialization

#### 5.1. Facilities for access to loans granted by the Secretariat-General for Industry and Small and Medium Enterprises (SGIPYME)

For applications pending resolution at the time the state of emergency comes into force, guarantees may be provided after the resolution of the concession and prior to the payment of the loan, always until November 3, 2020. If not presented before this date, the beneficiary will lose the right to collect the loan.



## 5.2. Refinancing of loans granted by the SGIPYME

The beneficiaries of industrial project loan concessions granted by the SGIPYME may request modifications to the amortization table for a period of two and a half years from the entry into force of the state of emergency, when the COVID-19 health crisis has caused the beneficiary periods of inactivity, a reduction in the volume of its sales or interruptions in the supply in the value chain.

The said request must be expressly resolved within 6 months by the body that issued the concession resolution, otherwise being understood to have been rejected by administrative silence.

The programs to which this measure applies are: Reindustrialization, Competitiveness of Strategic Industrial Sectors, Competitiveness of the Automotive Sector, Reindustrialization and Strengthening of Industrial Competitiveness, Connected Industry 4.0 and R&D+i in the field of manufacturing industry.

## 5.3. Flexibility of electricity supply contracts for self-employed and companies

While the state of emergency remains in force, self-employed workers and companies may temporarily suspend or modify their supply contracts or their extensions to adapt them to their new consumption guidelines, without any penalty. The distributors will attend to the requests for change of power or access toll in any case.

Within 3 months following the termination of the state of emergency, consumers having requested the suspension of their supply contract may request their reactivation, and those having requested the modification of their contract or technical parameters, may request a new modification of the supply contract or new values of the technical parameters. Reactivations and modifications of contracts will be made within a maximum period of 5 calendar days without any cost impact on the consumer, with some exceptions provided in the Royal Decree-Law.

To compensate for the reduction in income, in the General State Budget Law approved following the entry into force of this Royal Decree-Law, a credit will be provided in the budget section of the Ministry for the Ecological Transition and the Demographic Challenge for the amount equivalent to the reduction in income.

## 5.4. Flexibility of natural gas supply contracts for self-employed workers and companies

While the state of emergency lasts, the self-employed and companies may temporarily suspend or request the marketer the modification of the contracted daily flow or the inclusion in a toll stage corresponding to a lower annual consumption, without any penalty.

The marketer may request the distributor or carrier to change the toll stage or reduce the contracted flow or cancel the contracted output capacity products and temporarily suspend access contracts of indefinite duration, without any restrictions.

Within 3 months following the end of the state of emergency, the owner of the supply point that has requested the modification of the contracted capacity or the access toll stage may request the increase in flow or change the toll stage of group 3 without any time limitation or cost. In case of temporary suspension of the access contract, the new activation of the contract will be made within a maximum period of five calendar days and will not entail the payment of registration or connection rights, unless it is necessary to carry out commissioning, as a consequence of prior closure and security of the installation.

To compensate for the reduction in income, in the General State Budget Law approved following the entry into force of this Royal Decree-Law, a credit will be provided in the budget section of the Ministry for the Ecological Transition and the Demographic Challenge for the amount equivalent to the reduction in income.



## 5.5. Suspension of bills for electricity, natural gas and petroleum products

While the state of emergency remains in force, self-employed workers and SMEs<sup>19</sup> may request, by means that do not imply physical displacement, their marketer or distributor, the suspension of the payment of invoices corresponding to billing periods that contain days integrated in the state of emergency for the supply of electricity, natural gas, manufactured gases and liquefied petroleum gases by pipeline.

The electricity marketers will be exempt from the obligation to pay the access toll to the transmission and distribution networks corresponding to the deferred bills and the natural gas marketers will be exempt from paying the term of conduction of the transport and distribution toll corresponding to the deferred invoices.

The electricity and natural gas marketers and the distributors of manufactured gases and liquefied petroleum gases by pipeline will also be exempt from VAT, the Special Electricity Tax, if applicable, and the Special Hydrocarbon Tax corresponding to the invoices postponed until the consumer has fully paid them, or 6 months have passed since the end of the state of emergency.

Following the end of the state of emergency, the amounts due will be regularized in equal parts in the invoices issued in the following 6 months. Self-employed workers and SMEs will not be able to change their marketers until said regularization has been completed.

The marketers and distributors whose income is reduced as a result of these measures may request the guarantees provided for in Royal Decree-Law 8/2020 or any other line of guarantees specifically created for this purpose, for the amount for which they have seen their income reduced.

## 5.6. Modification of the effect date of the gasoline specifications for the 2020 summer season

During the period from May 1 to June 30, the characteristics of gasoline to be used in vehicles equipped with spark ignition engines shall be understood to conform to specifications provided that they respect the minimum limit for summer and the maximum limit for winter established therein. This period may be modified by the Secretary of State for Energy.

## 5.7. Temporary compensation for certain expenses of compulsory population coverage of the state digital terrestrial television service

Aid amounting to 15 million euros is approved to offset part of the costs of providers of state-owned digital terrestrial television audio-visual communication service, derived from maintaining certain percentages of compulsory population coverage for a period of 6 months.

## 5.8. Extraordinary postponement of the repayment schedule in loans granted by Autonomous Regions and Local Entities

Companies and self-employed workers who are borrowers of financial credits or loans owned by an Autonomous Region or Local Entity may request the deferment of the payment of principal or interest due for the remainder of 2020.

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<sup>19</sup> Annex I of Regulation (EU) No. 651/2014 of the European Commission defines SMEs as those companies that have less than 50 workers, their turnover does not exceed 10 million euros and their volume of assets (balance) does not exceed 10 million euros.



They may opt for the deferment when the health crisis has caused them periods of inactivity, a significant reduction in the volume of sales or interruptions in supply in the value chain that makes it difficult or impossible to attend to the payment of the same. Such a request must always be made before the end of the voluntary payment period and must be expressly estimated by the body that issued the concession resolution in the terms established.

The postponement may be granted by the corresponding body of the lending administration, upon a favourable report from the Ministry or Department that has powers in matters of finance and budgets.

The maximum term for the resolution of the procedure and its notification is 1 month as of the presentation of the request, understanding it to be otherwise rejected.

The deferred instalments will accrue the interest rate set for the loan or credit subject to the deferment. Under no circumstance will financial expenses or costs be applied.

## **6. Budgetary measures**

### **6.1. Donations to support COVID-19**

Money donations made to contribute to the financing of the expenses caused by the health crisis of COVID-19 will be deposited in the account of the Public Treasury ES17 9000 0001 2002 5001 2346 or any other designated for this purpose and be destined to the Ministry of Health, budget application 26.09.313A.228 “Expenses originated in the National Health System derived from the public health emergency in relation to COVID-19 in Spain”, without the need for express acceptance.

Donations of movable property shall be deemed accepted by its mere receipt by the Ministry of Health or by the organ or body that it designates as the recipient.

Donations of real estate will be accepted by the Minister of Finance, and the donation either be employed directly in the fight against COVID-19 or be sold for the returns to be applied for this purpose.

The donations will be affected to the exclusive financing of the expenses derived from the sanitary crisis caused by the COVID-19.

### **6.2. Liquidity availabilities of autonomous organizations and other entities that are part of the state public sector**

In order to meet the expenses to combat the health crisis caused by the COVID-19, the transfer to the Public Treasury account that is determined, of the liquidity availability of the autonomous organizations and other entities that are part of the state public sector is provided.

Such an amount may generate credit in Section 35 “Contingency Fund” to exclusively cover expenses and actions that are necessary to face this health crisis.

The Minister of Finance may request these transfers and authorize the necessary budget modifications.

Until the entry into force of the new General State Budget Law, the amount of Section 35 “Contingency Fund” may exceed the limit provided in Art. 50.1 of the General Budget Law.

### **6.3. Extension of terms applicable to payments to be justified**



The deadlines provided for in Art. 79.4 of the General Budgetary Law, for the rendering of justifying accounts that expire during the period of duration of the state of emergency or partially pass within this period, will have an additional period of one month for its surrender, and in any case up to one month after the end of the state of emergency.

This extension will also entail that of the periods provided for in Art. 3.1 and 7.1 of Royal Decree 938/2005 on the monitoring and accounting application of the funds available in foreign services, relating to the obligation to remit the “management account” of the funds available in services abroad and the obligation to transfer to the Public Treasury, or to the account of the corresponding body or entity, those funds that could not be compensated within the period indicated in aforementioned Art. 7.1.

## **7. Tax measures**

### **7.1. Deferral of debts derived from customs declarations**

The postponement of the payment of customs and tax debts corresponding to customs declarations filed between the date of entry into force of this Royal Decree-Law and May 30, 2020, both inclusive, will be granted, provided that requests submitted until that date meet the requirements set forth in the General Tax Law (LGT, by its Spanish acronym) and the amount of the debt to be deferred is greater than 100 euros.

It is not applicable to VAT payments that are settled in accordance with the provisions of Art. 167. Two, second paragraph, of VAT Law 37/1992.

It will not apply when the recipient of the imported merchandise is a person or entity with a volume of operations equal to or greater than 6,010,121.04 euros in 2019.

The conditions of the postponement are:

- a) The term will be 6 months from the end of the corresponding payment period.
- b) No arrears interest will be accrued during the first 3 months of the deferment.

### **7.2. Suspension of terms in the Autonomous Regions and Local Entities**

The provisions of Art. 33 of Royal Decree-Law 8/2020 will be applied to the actions and procedures that are governed by the provisions of the General Tax Law (LGT, by its Spanish acronym) and its development regulations and that are carried out and processed by the tax administrations of the Autonomous Regions and Local Entities.

For Local Entities, it will also apply to the actions, procedures and formalities governed by the revised text of the Law Regulating Local Treasuries.

### **7.3. Extension of appeal deadlines**

In the tax field, from the entry into force of the state of emergency until April 30, 2020, the deadline to file replacement appeals or economic-administrative claims that are governed by the LGT and its implementing regulations will be computed as of 30 April 2020, and will be applied both in cases where the one month period to appeal following the notification of the contested act or resolution had been initiated but not finalised by March 13, 2020, as well as in cases where the administrative act or resolution object of appeal or claim has not yet been notified.

The same measure will be applicable to the resources for replacement and claims that are regulated in the tax field in the revised text of the Law Regulating Local Treasuries.



#### 7.4. Suspension of time limits for certain procedures and acts

- The period from the declaration of the state of emergency until April 30, 2020 will not count for the purposes of the maximum duration of the period for the execution of the resolutions of economic-administrative bodies.
- During the same period, the limitation and expiration periods of any actions and rights contemplated in the tax regulations are suspended.
- The foregoing shall apply to the procedures, actions and formalities within the scope of the tax authority (AEAT, by its Spanish acronym), the Ministry of Finance and the equivalent bodies of the Autonomous Regions and Local Entities.

### 8. Measures regarding subsidies and public aid

#### 8.1. Deadline extension

In the procedures for granting subsidies, the orders and resolutions to summon and grant subsidies and public aid provided for in Art. 22.1 of the General Law 38/2003 on Subsidies that had already been granted at the time of the entry into force of the Royal Decree 463/2020 may be modified to extend the deadlines for the execution of the subsidized activity and, where appropriate, for the justification and verification of the said execution, even if it had not been contemplated in the corresponding regulatory bases.

#### 8.2. Other amendments

The resolutions and agreements for granting subsidies provided for in Art. 22.2 of the General Law on Subsidies may also be modified, at the request of the beneficiary, without the need to modify, if applicable, the Royal Decree provided for in Art. 28.2 of the said Law, under the same conditions and with the same requirements set forth in the previous section. However, in the event that the object of the subsidy is the financing of the operating expenses of an entity, the execution period established initially cannot be modified.

### 9. Other measures

#### 9.1. Extension of the period for administrative appeals

The computation of the term to file appeals in administrative proceedings or to urge any other challenge, claim, conciliation, mediation and arbitration procedures that replace them in accordance with the provisions of the Laws, in any procedure from which unfavourable or lien effects may arise for the interested party, will be computed from the business day following the end date of the state of emergency, regardless of the time that would have elapsed since the notification of the administrative action being appealed or challenged prior to the declaration of the state of emergency. The foregoing is understood without prejudice to the effectiveness and enforceability of the administrative act that is the object of the appeal or challenge.

#### 9.2. Provisional measures for the issuance of qualified electronic certificates

While the state of emergency remains in force, the issuance of qualified electronic certificates will be allowed. To this end, the supervisory body will accept those methods of identification by videoconference based on the procedures authorized by the Executive Service of the Commission for the Prevention of Money Laundering and Monetary Offences or recognized for the issuance of certificates qualified by another EU Member State.



The certificates thus issued will be revoked by the service provider at the end of the state of emergency, and their use will be limited exclusively to relations between the holder and the public administrations.

### 9.3. Procedural streamlining

Once the declaration of the state of emergency has been withdrawn, the Government, at the proposal of the Ministry of Justice, will approve as soon as possible and in any case within a maximum period of 15 days, an Action Plan to expedite the judicial activity in the social and contentious-administrative jurisdictional orders as well as in the field of commercial Courts in order to contribute to the objective of a quick economic recovery after overcoming the crisis.

### 9.4. Provisions for bankruptcy proceedings

Regarding the ERTes provided for in Royal Decree-Law 8/2020 presented to the bankruptcy judge prior to the entry into force of Royal Decree-Law 11/2020:

- If they had already been approved by the bankruptcy judge, they will be maintained and have full effect for the recognition of the benefits provided for in Royal Decree-Law 8/2020.
- If they have not yet been approved, they will be forwarded to the labour authority so that the process can continue, maintaining the validity of the previously practiced actions.

Companies in bankruptcy may avail themselves of ERTes due to *force majeure* and for economic, technical, organizational and production reasons related to COVID-19, as provided for in Royal Decree-Law 8/2020. Access to both ERTes is conditional on the viability of the company in bankruptcy, which is credited with the presentation of a commitment to maintain employment for a period of 6 months from the date of resumption of activity.

### 9.5. Strengthening of obligations to supply economic and financial information

The Autonomous Regions and Local Entities will supply the Ministry of Finance, with the periodicity that it determines, the economic-financial information that is required on the effects derived from the actions undertaken in relation to the COVID-19 as well as all the information that may be necessary for compliance with the provisions of this Royal Decree-Law or to meet any other information required by regulations or institutions, both at EU and international level.

Annexes I, II and III gather the information that must be submitted by Autonomous Regions monthly and by Local Entities quarterly.

### 9.6. Formulation and reporting periods for the 2019 financial year

Regarding the entities of the state public sector, when the preparation of Annual Accounts and the remittance of the General Account of the State to the Court of Auditors is not possible in time, the periods provided for in the regulations that are applicable from the declaration of the state of emergency, resuming its computation when said circumstance disappears or extending the period foreseen in a period equivalent to the effective duration of the state of emergency.

It will also apply to the administration at local level, also affecting the deadlines for processing the General Account in the Local Entity, and may be supplemental to the administration at Autonomous Region level.

### 9.7. Verification of requirements for the granting of rental aid from the State Housing Plan 2018-2021



They may be verified by the Autonomous Regions and Cities following the resolution granting the aid, conditioned to the fulfilment of the same.

#### 9.8. Military housing

The measures provided for in this Royal Decree-Law will be applied to natural persons who are users of military housing subject to Law 26/1999 on measures to support the geographical mobility of members of the armed forces, and who are in situation of economic vulnerability.

#### 9.9. Authorization for RED System

Those authorized by the RED System will be empowered to carry out by electronic means any request or procedure corresponding to deferments in the payment of debts, moratoriums in the payment of contributions and the returns of undue income with Social Security, corresponding to the subjects responsible for the compliance with the obligation to list on whose behalf they act.

#### 9.10. Collaboration of public employees

Public employees in active service who request to collaborate both in the area of their home administration and in any other administration, in the areas of health, socio-health employment for the protection of vulnerable groups and other areas requiring personnel reinforcement as a consequence of the situation caused by COVID-19, will continue to earn their remuneration by the originating body, not implying modification of their administrative situation or employment contract while the state of emergency remains in force.

#### 9.11. Retroactive nature of the subsidy for domestic employees and the exceptional unemployment subsidy for the end of a temporary contract

The extraordinary subsidy for lack of activity of the people integrated in the Special System of Household Employees and the exceptional unemployment subsidy for the end of a temporary contract will be applied to the causal events defined therein, even if they occurred prior to their entry into force, provided that they had occurred after the entry into force of Royal Decree 463/2020.

#### 9.12. Modification of the Law regulating the bases of the local regime

The holding of sessions and the adoption of agreements are authorized by electronic and remote means, when justified by exceptional situations of force majeure, serious collective risk, or public catastrophes that prevent or disproportionately hinder the normal operation of the face-to-face system of sessions of the collegiate bodies of the Local Entities, provided that their participants are in Spanish territory and their identity is accredited. The public or secret nature of the same shall be guaranteed as legally applicable in each case.

#### 9.13 Modification of the Law on Collective Investment Institutions

Notice periods are established that allow, in extreme cases, the Management Companies of Collective Investment Institutions to manage in an orderly and equitable manner possible scenarios of accumulation of redemption requests that could affect stability and confidence in the financial system.

#### 9.14. Modification of the Electricity Sector Law

In order to provide legal certainty to the promoters of electricity generation projects in possession of permits that will expire if, prior to March 31, 2020, the operating authorization of the associated generation facility has not been obtained, as well as the managers of the electricity networks responsible for granting the aforementioned access



and connection permits, there is an additional term of validity of these permits of two months, counted from the end of the state of emergency, so that the affected parties have of a sufficient time of adaptation to the new situation.

#### 9.15. Banking foundations

The planned divestment period for banking foundations with majority participation in credit institutions is extended by 2 years.

#### 9.16. Modification of the Public Sector Contracts Law

Time periods for supply and service contracts are extended when so required by the recovery period of the investments directly related to the contract and when these are not susceptible of being used in the rest of the contractor's productive activity or their use is uneconomical, in exceptional cases.

#### 9.17. Own resources

“Hulleras del Norte S. A., S.M.E. (HUNOSA) (North Coalfield L.C.) and the National Coin and Stamp Factory (FNMT, by its Spanish acronym) are considered own resources.



## **X. Royal Decree-Law 12/2020, of March 31, on urgent measures in the field of protection and assistance to victims of gender-based violence<sup>20,21</sup>**

*BOE of April 1, 2020. Entry into force on the day following its publication in the BOE.*

### **1. Social measures**

#### **1.1. Declaration of essential services**

The following are considered to be essential services:

- a) 24-hour telephone and online information and legal advice services, as well as telecare and comprehensive social assistance services for victims of gender-based violence.
- b) Reception services for victims of gender violence and other forms of violence against women.
- c) The services of making available, installing and maintaining remote device equipment, of the system for monitoring by remote means of compliance with precautionary measures and penalties for prohibition of approach in matters of gender violence.

#### **1.2. Guarantee of provision of services**

1.2.1. Competent public administrations will adopt the necessary measures to guarantee the provision of the following services for victims of gender violence, with the same characteristics as those that had been provided prior to the declaration of the state of emergency and, where appropriate, adapting their provision to the exceptional needs derived from it:

- a) 24-hour information and legal advice, by phone and online
- b) Telephone Service for Attention and Protection (ATENPRO, by its Spanish acronym)
- c) comprehensive social assistance, consisting of legal, psychological and social orientation

The adaptation must take into account the situation of home stay and foresee alternatives to telephone attention, through means such as instant messaging for psychological assistance or geolocalisation alert for emergency communication to the State security forces.

1.2.2. Competent public administrations will adopt the necessary measures to guarantee the normal operation of the emergency centres, reception, supervised flats, and safe accommodation for victims of gender violence, sexual exploitation and trafficking for sexual exploitation purposes.

When the emergency response involves leaving the home to guarantee the protection of the victim and his/her children, they will be admitted to the centres referred to in the previous section, which will be equipped with individual protection equipment. They may provide for the use of tourist accommodation establishments, referred to in Order TMA/277/2020, of March 23, declaring essential services to certain tourist accommodation and adopting complementary provisions.

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<sup>20</sup> <https://www.boe.es/buscar/act.php?id=BOE-A-2020-4209>

<sup>21</sup> Validated by the Congress of Deputies in its session dated April 30, 2020



1.2.3. Competent public administrations will adopt the necessary measures to guarantee the normal operation and provision of the comprehensive service of the monitoring system by telematic means of compliance with the precautionary measures and penalties for prohibition of approaching in matters of gender violence.

### 1.3. Protection of personnel providing assistance services in person

The personnel providing comprehensive social assistance services to victims of gender violence, and other forms of violence against women that, due to their nature, must be provided in person must follow the protection measures recommended by the Ministry of Health, according to the level of risk to which they are exposed, and the competent public administrations, as well as the service provider companies, must provide them with individual protection equipment.

### 1.4. Institutional campaigns to prevent gender violence during the state of emergency

In order to prevent the impacts that home isolation may have on the increase in cases of gender-based violence and facilitate victims' access to comprehensive social assistance services, as well as raising awareness of their social and family environment, the competent public administration publics will prepare the appropriate awareness campaigns. The regional and local administrations may provide for the insertion of the campaigns, messages, advertisements and communications that are part of them, in the public and private-owned social media.

## 2. Economic policy measures

### 2.1. Urgent measures to promote the execution of the funds of the State Pact against Gender Violence by the Autonomous Regions

#### 2.1.1. Applicable regime to non-committed remnants affected by the State Pact on Gender Violence

Exceptionally and limited to the transfers contemplated in credit 25.03.232C.450 for the development of new or expanded powers reserved to the Autonomous Regions in the State Pact against Gender Violence or those that are equivalent in the Laws of General State Budgets, the provisions of the sixth rule of Art. 86.2 of the General Budgetary Law will not be applicable to the uncommitted remnants resulting at the end of the year.

If the expense or action to which the remainder corresponds is eliminated in the budget for the following year, the first one will be used to make the outstanding obligations effective at the end of the immediately previous year and the surplus that was not committed will be reimbursed to the State.

It will also be applied to the transfers contemplated in the credit 25.03.232C.450 for the development of new or expanded powers reserved to the Autonomous Regions in the State Pact against Gender Violence corresponding to the budget year of 2019.

#### 2.1.2. Projects or programs financed with funds from the State Pact against Gender Violence

The Autonomous Regions and Local Entities may allocate the corresponding funds from the State Pact against Gender Violence to implement all the preventive and healthcare projects or programs included in this Royal Decree-Law, as well as any other that, in the context of the state of emergency, aims at preventing, protecting and providing care in relation to all forms of violence against women.



## XI. Royal Decree-Law 13/2020, of April 7, adopting certain urgent measures in the field of agricultural employment<sup>22,23</sup>

*BOE of April 8, 2020. Entry into force on the day following its publication in the BOE. Valid until June 30, 2020 with exceptions<sup>24</sup>.*

### 1. Economic policy measures

#### 1.1. Compatibility of work benefits in agricultural activities with other benefits

A) Content of the measures. The remuneration of labour activities in the agricultural sector is made compatible with the following benefits:

- a) Unemployment subsidy for temporary workers included in the Social Security Special Agrarian Regime
- b) Agrarian income for temporary workers included in the Social Security Special Agrarian Regime of residents in the Autonomous Regions of Andalusia and Extremadura
- c) Unemployment benefits derived from ERTes for economic, technical, organizational or production reasons, except those that have their origin in the measures provided for in Royal Decree-Law 8/2020
- d) Any other unemployment benefits regulated in title III of the Social Security General Law
- e) Benefits for cessation of activity for the causes provided for in Art. 331 of the Social Security General Law, except those that have their origin in the measures provided for in Royal Decree-Law 8/2020
- f) Any other economic allowance, benefit or social aid, granted by any administration:
  - that is compatible with work
  - that is compatible with the work but entails an excess of the income threshold provided for in the concession which would result in the loss of the right to receive it

They will not be compatible in any case with the following Social Security benefits:

- temporary disability
- risk during pregnancy
- risk during breastfeeding
- permanent contributory disability, except in the cases of compatibility provided in the Social Security General Law
- birth benefit
- child care benefit.

The income obtained will not be taken into account for the purposes of the income limits established for contributory or non-contributory Social Security benefits, including the minimum supplements for contributory pensions.

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<sup>22</sup> <https://www.boe.es/boe/dias/2020/04/08/pdfs/BOE-A-2020-4332.pdf>

<sup>23</sup> Validated by the Congress of Deputies in its session dated April 22, 2020

<sup>24</sup> The measures foreseen in additional provisions 3<sup>a</sup> and 4<sup>a</sup>.1 will remain effective until the operation of the citizen information and attention offices of the different management entities of Social Security is normalized (by resolution of the Secretary of State for Security Social and Pensions) and SEPE (Public Service of State Employment) (by resolution of the person holding the General Directorate) respectively.



B) Contracts subject to the measures: temporary labour contracts for someone else in agricultural activities (any of the National Classification of Economic Activities (CNAE, by its Spanish acronym) codes specific to agricultural activity), regardless of the professional category or specific occupation of the employee

C) Beneficiaries of the measures:

- People in a situation of unemployment or cessation of activity
- Workers whose contracts have been temporarily suspended as a result of the temporary closure of the activity in accordance with the provisions of Art. 47 of the Workers' Statute, in the terms indicated in Art. 3.1.b)
- Migrant workers whose work permit ends in the period between the entry into force of Royal Decree 463/2020 and June 30, 2020, the extension of which will be determined through instructions from the Secretary of State for Migration.
- Young people between 18 and 21 years old, nationals of third countries who are in a regular situation.

D) Requirement: proximity of the residence to the places where the work is to be carried out.

- It will be understood that this circumstance occurs when the worker's address (or the place where he temporarily spends the night while the campaign is in progress) is in the same municipal area, or in neighbouring municipal terms, as the workplace.
- The Autonomous Regions may adjust this criteria depending on the territorial structure, taking into account the depopulation or dispersion of municipalities.

E) Obligations of the entrepreneur:

- to ensure at all times the availability of appropriate prevention measures against COVID-19.
- to pay the salary by bank transfer (account indicated by the worker in the contract).
- to pay the minimum remuneration (regardless of the sector where the worker comes from), which will be the one that corresponds according to the applicable Collective Agreement in force, and in any case, the minimum wage.

F) Duration: from the entry into force of the Royal Decree-Law until June 30, 2020.

## 1.2. Exemption from sanitary fees

During the health emergency situation, the following rates regulated in the Law on Guarantees and Rational Use of Medicines and Health Products, in the case of medicines, clinical trials, licenses and investigations related to COVID-19, will not apply:

- a) Those included in “Group V. Clinical Research” of Art. 123.1, in relation to the procedures for authorization of clinical trials for drug research, when there is no commercial intention or the promoter is a public administration.
- b) The one established in section 8.12 of Group VIII of Art. 123.1, in relation to the prior operating license procedures, with respect to those exceptional licenses granted by the Spanish Agency of Medicines and Health Products for the manufacture of the necessary health products and to guarantee their supply.
- c) That established in section 8.19 of Group VIII of Art. 123.1 in relation to the authorization procedures for clinical investigations with medical devices.

## 1.3. Allowance for cessation of activity



The benefit for cessation of activity regulated in Royal Decree-Law 8/2020 is extended to self-employed agricultural workers included in the Special System for Agricultural Self-Employed Workers.

## **2. Other measures**

2.1. Simplification of Social Security procedures.

2.2. Provisions regarding the disability benefit of officials.

2.3. Extension of protection for retired health professionals who have been appointed as statutory staff in the crisis situation.



**XII. Royal Decree 487/2020, of April 10, which extends the state of emergency declared by Royal Decree 463/2020, of March 14, which declares the state of emergency for the management of the situation of health crisis caused by COVID-19<sup>25</sup>**

*BOE of April 11, 2020. Entry into force on the day of its publication in the BOE.*

The state of emergency declared by Royal Decree 463/2020 is extended until 00:00 on April 26, 2020.

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<sup>25</sup> <https://www.boe.es/boe/dias/2020/04/11/pdfs/BOE-A-2020-4413.pdf>



### **XIII. Royal Decree-Law 14/2020, of April 14, which extends the term for the submission and entry of certain tax returns and self-assessments<sup>26,27</sup>**

*BOE of April 15, 2020. Entry into force on the day of its publication in the BOE.*

#### **1. Tax measures**

Extension of the term for presentation and entry of declarations and self-assessments

a) The filing and payment period for declarations and self-assessments of taxes of state competence whose expiration occurs between April 15 and May 20, 2020, is extended until May 20, when the following requirements are met:

- Companies and self-employed with operation volumes not exceeding 600,000 euros in 2019.
- Public administrations, including Social Security, whose last approved annual budget does not exceed the amount of 600,000 euros.

b) It will not be applicable in any case to:

- Fiscal groups under fiscal consolidation.
- Groups of entities that pay taxes under the special VAT group regime.
- Customs declarations.

c) The period for direct debit self-assessments is also extended until May 15, 2020.

#### **2. Budgetary measures**

Management of credits related to COVID-19

Extraordinary or supplementary credits that are exclusively intended to deal with extraordinary situations derived from COVID-19, that are referred to the financing of sectors, services, activities or matters with respect to which the Autonomous Regions have powers of execution, may be released once the final distribution between them has been approved.

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<sup>26</sup> <https://www.boe.es/boe/dias/2020/04/15/pdfs/BOE-A-2020-4448.pdf>

<sup>27</sup> Validated by the Congress of Deputies in its session dated April 29, 2020



## **XIV. Royal Decree-Law 15/2020, of April 21, of urgent complementary measures to support the economy and employment<sup>28, 29</sup>**

*BOE of 04/22/2020. Entry into force on the day following its publication in the BOE.*

### **1. Economic measures**

#### **1.1. Moratorium on local or industry tenant debt for self-employed workers and SMEs**

a) Beneficiaries: self-employed workers and SMEs lessees of a lease for use other than that of housing pursuant to Art. 3 of the LAU, or industry, that meet the following requirements:

- That it is a property affected by the economic activity carried out by the self-employed worker or SME.
- In the case of self-employed workers, to have been affiliated and registered in the RETA or substitute mutuality, or in the Social Security Special Regime for Sea Workers on March 14, 2020.
- In the case of SMEs, not to exceed the limits established in Art. 257.1 of the Capital Companies Law for the formulation of the balance sheet and statement of changes in equity in short:
  - Assets  $\leq$  4 million euros
  - Net amount of turnover  $\leq$  8 million euros
  - Average number of workers  $\leq$  50
- That the corresponding activity has been suspended as a direct result of the state of emergency, or when accrediting the reduction in the billing of the previous calendar month to which the postponement is requested by at least 75% with respect to the average monthly billing of the equivalent quarter of the previous year.

b) Form and duration: the self-employed person or SME must request the temporary and extraordinary postponement in the payment of the rent, within a period of 1 month from the entry into force of this Royal Decree-Law, unless previously agreed.

c) Content:

1. Moratorium in the case of large holders (owner of more than 10 urban properties, excluding garages and storage rooms, or a constructed area of more than 1,500 m<sup>2</sup>) and companies or public entities:
  - The moratorium will be applied automatically
  - It will affect the period of time that the state of emergency remains in force and the following monthly payments, extendable one by one, if that period is insufficient in relation to the impact caused by COVID-19, with a maximum of 4 months.
  - Division into instalments for at least 2 years after the situation is exceeded or the end of the previous 4-month term, and always within the term of the lease or any of its extensions.
  - No interest or penalties will be earned.
2. Moratorium in case of lessors other than the above

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<sup>28</sup> <https://www.boe.es/buscar/pdf/2020/BOE-A-2020-4554-consolidado.pdf>

<sup>29</sup> Validated by the Congress of Deputies in its session dated May 13, 2020



- The moratorium will be applied voluntarily by the landlord.
- The parties may freely dispose of the deposit, which may be used for the total or partial payment of one or more monthly payments of the rental income, in which case, the lessee must replace the deposit provided within a period of 1 year or the remainder validity of the contract if less.

d) Accreditation:

- Suspension of activity: by means of a certificate issued by the tax authority (AEAT, by its Spanish acronym) or the competent body of the Autonomous Region.
- Reduction of activity: by filing a responsible statement. When the lessor requires it, the lessee must show him his accounting books.

## 1.2. Loan deferrals from the Institute for Energy Diversification and Saving (IDAE)

a) Purpose: loan instalments derived from IDAE subsidy programs or repayable aid formalized under this modality.

The instalments that are pending payment and whose maturity takes place in the months of March to June 2020, both included, that have not been subject to previous deferment or fractionation or claimed judicially or extrajudicially by the IDAE, may be subject to deferment respecting the limits on State aid of the community regulations.

The postponement will be automatically extended to the successive instalments until 2 months after the end of the state of emergency, unless otherwise expressly requested by the interested party.

b) Beneficiaries: borrowers (excluding public administrations and entities of the state, regional and local public sector, as well as their related or dependent public bodies and entities) who prove by means of a responsible declaration:

- that the health crisis of the COVID-19 has caused them periods of inactivity or reduction of the volume of sales or invoicing that prevent or make it difficult to comply with the payment
- that at the time of the request for deferment they are not bankrupt and are up to date with all their obligations to the Public Treasury and the Social Security
- that upon the entry into force of the state of emergency they were up to date with the payment of the loan.

c) Form: upon request and presentation of a responsible supporting statement.

d) Content: the deferred instalments will not accrue new ordinary interests and must be paid before the end of the term of the loan.

e) Effects of default: the provision of false or biased data by the interested party that have been taken into account for the granting of the deferment, will produce the early maturity of the entire loan, without prejudice to other responsibilities.



### 1.3. Reinsurance of credit and surety risks by the Insurance Compensation Consortium

The Insurance Compensation Consortium, with the prior agreement of its Board of Directors, may accept as reinsurance the risks assumed by the private insurance entities authorized to operate in the credit insurance and surety branches, which so request, in order to contribute to provide security to economic transactions. The Consortium will establish the economic conditions, which will include the corresponding compensation for the management expenses incurred.

The coverage may be applied from January 1, 2020 to the operations of authorized insurers in the credit field with a significant volume of operations, and whose insured persons are domiciled in Spain, and its validity will be maintained as long as the reasons remain of general interest that justified its adoption and for a minimum period of 2 years.

The Consortium will carry out these operations with absolute financial and accounting separation from the rest, with integration, where appropriate, of the contributions that the State makes in order to maintain the adequate technical-financial balance of those operations.

### 1.4. Expanding the scope of the ICO line of guarantees for companies and the self-employed

Royal Decree-Law 8/2020 is amended to expand the scope of the Official Credit Institute (ICO, by its Spanish acronym) line of guarantees, promoting the maintenance of liquidity sources provided by the capital markets and not only through traditional banking channels (credit institutions, financial credit institutions, electronic money institutions and payment institutions):

a) Reinforcement of the re-endorsement granted by the Spanish Company of Cofinancing, Limited Company (CERSA, by its Spanish acronym), in order to increase the guarantee capacity of the Reciprocal Guarantee Societies.

b) The promissory notes incorporated into the Fixed Income Market of the Association of Financial Asset Intermediaries (AIAF, by its Spanish acronym) and the Alternative Fixed Income Market (MARF, by its Spanish acronym) may benefit from the guarantees.

In both cases, the conditions of the guarantees will be established by Agreement of the Council of Ministers.

The 100 billion euros line of guarantees can be released until December 31, 2020.

### 1.5. Maximum limit of the line of guarantees for financing tenants

The maximum limit of the line of guarantees for coverage by the State of financing to tenants in situations of social and economic vulnerability approved by Royal Decree Law 11/2020 will be 1,200 million euros.

### 1.6. Financial support for actions in science and technology parks

1.6.1. Postponement of loan instalments or advances granted to entities promoting science and technology parks managed exclusively by the Ministry of Science and Innovation (or the competent Ministry for R&D+i) since 2000:

a) Purpose: fees due in 2020.

b) Content: the instalments will be automatically deferred to the same due date of the year 2021.



1.6.2. Refinancing of loan instalments or advances granted to entities promoting science and technology parks managed exclusively by the Ministry of Science and Innovation (or the competent Ministry for R&D+i) since 2000:

- a) Purpose: instalments due in years prior to 2020.
- b) Form: by agreement of the Ministry of Science and Innovation, upon request of the promoting entities.
- c) Content: novation of the loan with a maximum repayment period equal to that of the original loan.

If the refinancing of quotas that are in the enforcement payment period and managed by the tax authority (AEAT, by its Spanish acronym) is agreed, the Ministry will proceed to issue the order to cancel the position in order to avoid the continuation of the enforcement procedure on them, and will imply the constitution of a new loan.

### 1.7. Novation of certain university loans

Persons having subscribed university loans specified in the Royal Decree-Law to carry out university Master's or Doctorate studies may opt, before July 31, 2020 for the novation of their respective contractual instruments. An initial grace period until December 31, 2020 is established for all loans qualifying for this novation.

### 1.8. Reduction of customs duties in moratoriums of contracts without mortgage guarantee

- a) The notarial tariff rights derived from the intervention of policies in which the moratorium of a loan or credit without mortgage guarantee established in Royal Decree-Law 11/2020 is formalized, will be reduced by 50%, with a minimum limit of 25 euros and a maximum of 50 euros, for all items, including copies and transfers.
- b) The tariff rights of the registrars derived from the registry record, will be in accordance with Art. 36.9.g of the Ordinance approved by Order of July 19, 1999, for the fixed amount of 6 euros.

In all cases, the notarial and registry tariff rights derived from the formalization and registration will be satisfied by the creditor.

## 2. Measures in the field of ports

### 2.1. Reduction of the minimum traffic required for the year 2020

The Port Authorities may in a motivated way reduce the minimum traffic required for the year 2020 provided for in the concession titles, and at the request of the concessionaire, in those cases in which it is not possible to reach them due to the COVID-19 crisis.

The penalties for breaches of activity or minimum traffic attributable to the COVID-19 crisis during the 2020 financial year will not be applied.

### 2.2. Port fees in the financial year 2020

2.2.1. Occupancy rate. The occupancy rate of concessions or authorizations that prove that they have experienced a negative impact on their activity as a consequence of the COVID-19 crisis may be reduced, for the 2020 liquidations notified after April 23, 2020.

The procedure will begin at the request of the interested party and the magnitude of the reduction, which may not exceed 60% of the full fee in the case of passenger terminals and 20% in all other cases, will be approved by the Board of Directors of each Port Authority.



2.2.2. Activity rate. At the request of the taxpayer, justifying the negative impact on their activity of the COVID-19 crisis, the Port Authorities may, for the financial year 2020:

- a) Waive the lower limit of the full annual fee quota.
- b) Modify, without requiring a guarantee, the chargeability of the rate established in the enabling title, suppressing, where appropriate, the advanced payment and deferring its payment at the end of the year according to the activity actually carried out.

2.2.3. Vessel fee:

a) Exemption: those vessels that have been forced to dock or anchor in a port as a consequence of an order of the competent authority due to the crisis of COVID-19, will be exempt from the tax, while this circumstance lasts.

b) Reduction of the rate:

- During the state of emergency, maritime service ships that cease to operate will be charged on the rate of the ship (T-1) the coefficient for prolonged stay in relation to inactive ships, from the first day of stay in port waters.
- During the state of emergency, for ships destined to provide port services, the coefficient provided in Art. 197.1.e). 8º of the Consolidated Text of the Law of State Ports and the Merchant Navy will be reduced to 1.16.
- For all calls registered since April 22, 2020 and for the duration of the state of emergency, a value of 1.08 euros is established for the basic amount S of the vessel tax, with the exception of vessels that are attached to a regular maritime service of passage or ro-ro cargo, in which case this value will be 0.60 euros.

2.3. Deferral of tax debts

Upon request, the Port Authorities may grant the deferment of the tax debt of the port fee settlements accrued between March 13, 2020 and June 30, 2020, both inclusive, with the following conditions:

- a) The maximum period of deferment will be 6 months.
- b) No default interest will be accrued.
- c) No guarantees will be required.

2.4. Distribution of the 2020 and 2021 Inter-port Compensation Fund

Losses of income resulting from the reduction in the full occupancy rate quota in Port Authorities whose passenger traffic has suffered a significant decrease as a consequence of the health crisis caused by COVID-19, preventing the entry of cruise ships with passengers in ports and reducing or eliminating regular passenger lines, will be taken into account as a criterion in the distribution of the 2020 and 2021 Inter-port Compensation Fund, prioritizing its allocation to those Port Authorities whose expected result for the year is negative without counting said distribution.

2.5. Services provided in passenger terminals



The provision of human resources in favour of the service during the state of emergency by the holders of licenses for the provision of port service to passengers, in passenger terminals serving regular maritime services, will be considered for all purposes as an emergency service in accordance with the provisions of the service's regulatory specifications.

### **3. Measures in the tax field**

#### **3.1. Reduction of VAT tax rates**

3.1.1. Effective between April 23, 2020 and July 31, 2020, a 0% VAT rate will be applied to intra-community deliveries, imports and acquisitions of goods necessary to combat the effects of COVID-19 that are included in the Annex of the Royal Decree-Law, whose recipients are entities of public law, clinics or hospital centres, or private entities of a social nature of Art. 20.Three of the VAT Law. These operations will be documented on the invoice as exempt operations, despite them not determining the limitation of the right to deduct the VAT paid by the taxpayer who performs the operation.

3.1.2. Effective April 23, 2020 a 4% VAT rate will be applied to digital books, newspapers and magazines.

#### **3.2. Extraordinary option for the modality of instalment payments of art. LIS 40.3**

Taxpayers of Corporation Tax whose tax period has started from January 1, 2020 may choose the modality of instalment payments provided for in Art. 40.3 of the LIS, according to which, the calculation of the fractional payment is made on the part of the tax base of the first 3, 9 or 11 months of the tax period.

The exercise of this option will bind exclusively with respect to the instalment payments corresponding to the same tax period, and will be carried out by presenting the instalment payment on time, applying this modality, distinguishing:

a) Option in the first instalment payment: for taxpayers whose filing period for the self-assessment of this first instalment payment has been extended until May 20, 2020 through Royal Decree-Law 14/2020, that is, those whose volume of operations have not exceeded 600,000 euros in the previous year.

b) Option in the second instalment payment (first 20 calendar days of October): for taxpayers who have not been entitled to the option in section a) above, and whose turnover did not exceed 6 million euros in the previous year.

The first instalment payment made in the first 20 calendar days of April will be deductible from the fee of the rest of instalment payments made.

It will not apply to tax groups that are taxed in the special tax consolidation regime.

#### **3.3. Limitation of the tacit resignation to the objective estimation method of the Personal Income Tax in 2020**

Personal income (IRPF, by its Spanish acronym) taxpayers who determine the net return on their economic activity by the objective estimation method, which, within the time limit for the submission of the split payment for the first quarter of 2020, waive its application (thus applying in 2020 the direct estimation method), may reapply the objective estimation method in 2021, provided that they meet the requirements for its application and revoke the waiver within the period of Art. 33.1. Personal Income Tax Regulations. The mandatory linkage to the waiver of the method for a period of 3 years is eliminated on an exceptional basis.



The waiver and subsequent revocation of the waiver shall have the same effects on the simplified special schemes and on the VAT and IGIC for agriculture, livestock and fisheries.

### 3.4. Fractional Personal Income Tax payments-objective estimate and quarterly VAT-simplified rate

The calendar days on which the state of emergency remains in force will not be computed as days of exercise of the activity in each corresponding calendar quarter of the 2020 financial year for the calculation:

(a) of split payments: Personal Income Tax taxpayers who determine their net return by the objective estimation method and who carry out economic activities included in Annex II to the Module Order by 2020

(b) income on account entry in 2020: taxable persons warranting the simplified special VAT regime who carry out business or professional activities listed in Annex II to the Module Order by 2020.

### 3.5. The executive period for certain financed tax debts will not start

It is established that the executive period for certain tax debts will not start in the case of granting the financing provided for in Royal Decree-Law 8/2020.

The declarations-settlements and the self-assessments falling within the scope of competence of the tax authority presented by a taxpayer within the term of Art. 62.1 of the General Tax Law (the one provided by the regulations of each tax) without paying the corresponding debt, will prevent the start of the executive period provided that the following requirements are met:

- a) That the taxpayer has requested within the term of art. 62.1 of the General Tax Law or before its beginning, the financing provided for in art. 29 of Royal Decree-Law 8/2020 (guaranteed by the Government), for at least the amount of said debt.
- b) That the taxpayer presents to the Tax Administration up to a maximum period of 5 days from the end of the period for the presentation of the declaration-settlement or self-assessment, a certificate issued by the financial institution proving that the financing request has been made, including the amount and the tax debts subject to it.
- c) That said request for financing be granted in at least the amount of the debts.
- d) That the debts are paid effectively, completely and immediately at the time of granting the financing, understanding that this requirement has been breached when 1 month has elapsed since the term of art. 62.1 of the General Tax Law and the payment has not been made.

In the event of non-compliance with any of these requirements, the start of the executive period will not have been understood as impeded.

It will also apply to declarations-settlements and self-assessments whose filing deadline ends between April 20, 2020 and May 30, 2020. If they had been filed prior to the entry into force of this Royal Decree-Law and the executive period had already begun, it will apply when the following circumstances occur:

- That the taxpayer provides the tax authority with the certificate issued by the financial institution proving that the request for financing has been made within a maximum period of 5 days from April 23, 2020.
- That the requirements established in c) and d) above are met.



Failure to comply will determine the start or continuation of collection actions in the executive period from the date on which said period began.

### 3.6. Extension of the periods of validity Royal Decree-Law 8/2020 and Royal Decree-Law 11/2020

The temporary references made to April 30 and May 20, 2020 provided for in Royal Decree-Law 8/2020 (art. 33) and in Royal Decree-Law 11/2020 (DA 8th and 9th), regarding the suspension and extension of tax deadlines, deadlines to appeal and statutes of limitations and expiration, shall be understood to have been carried out as of May 30, 2020.

### 3.7. Extension of deadlines in procedures for the disposal of assets of the AEAT

Royal Decree-Law 8/2020 is amended with regard to the deadlines related to conducting auctions and adjudication of goods, so that the bidder may request the cancellation of their bids and the release of deposits made and, if applicable, the price of the auction entered, provided that, as for the successful bidders, no certification of the act of awarding the goods or granting of a public deed of sale had been issued.

## 4. Measures in the field of employment

### 4.1. Extension of the preferential nature of remote work and the right to adapt the schedule and reduce the working day

The preferential nature of remote work is extended for 2 months, as is the right to adapt the hours and reduce the working hours provided for in Royal Decree-Law 8/2020. This right falls within the now called MECUIDA Plan. There will be additional extensions by the Government.

### 4.2. Termination of the employment relationship in the trial period

The termination of the employment relationship during the trial period at the request of the company, produced as of March 9, 2020 and while the state of emergency remains in force, will be considered a legal situation of unemployment regardless of the cause by which the previous labour relationship would have been terminated.

Workers who have voluntarily resolved their last employment relationship as of March 1, 2020, because they had a firm commitment to sign an employment contract by another company, will be in a legal situation of unemployment and in a situation assimilated to discharge, if the latter company desists from it as a consequence of the crisis derived from COVID-19.

### 4.3. Strengthening the protection of permanent, discontinuous and seasonal workers

The protection of permanent-discontinuous workers and those who perform permanent and seasonal jobs that are repeated on certain dates is reinforced, expanding the unemployment coverage regulated in Royal Decree-Law 8/2020 to those workers who have not been able to rejoin their activity on the dates scheduled as a result of COVID-19, and are in any of the following situations:

- have sufficient contribution periods but do not meet the requirement of being legally unemployed
- do not have periods of paid employment sufficient to access unemployment benefit.

### 4.4. Cause of partial force majeure for ERTES

Royal Decree-Law 8/2020 is amended in relation to the cause of force majeure envisaged for ERTES, with regard to essential activities in the situation of sanitary crisis caused by COVID19.



It will be understood that there is a partial force majeure, with respect to the ERTES applicable to the part of the activity not affected by the aforementioned maintenance conditions of the activity.

#### 4.5. Rules for the exceptional availability of pension plans

4.5.1. The participants in pension plans may request their consolidated rights to be effective in the cases provided for in Royal Decree-Law 11/2020:

- of the individual and associated system
- of the defined or mixed contribution system, for those defined contingencies in the defined contribution regime
- of the defined or mixed benefit employment system, when allowed by the pension commitment and provided in the plan specifications.

4.5.2. The concurrence of the circumstances that allow the disposition of the consolidated rights will be accredited to the managing entity of the pension fund, distinguishing:

- Worker affected by an ERTE: by company certificate
- Business owner of an establishment whose opening to the public has been suspended due to the state of emergency: by declaration of the participant
- Self-employed worker included in the Social Security Special Regime for Self-employed Workers (RETA, by its Spanish acronym) or alternative mutual fund that has ceased its activity: by means of a certificate from the State tax authority or the competent autonomous body.

In cases where it is not possible to provide it, it may be replaced by a responsible statement that in addition justifies the reasons that prevent such contribution. Following the termination of the state of emergency, there will be a 1-month period for such contribution.

4.5.3. The amount of the consolidated rights available will be justified by the participant to the pension fund management entity, with the maximum limit of the lesser of the following two amounts for the set of pension plans of which it is the holder, being the maximum computation period equal to the validity of the state of emergency plus 1 additional month:

a) According to assumptions, the following estimated amounts that have been lost:

- in the case of a worker affected by an ERTE: net wages, justified with the last payroll prior to this situation
- in the case of an entrepreneur or self-employed worker: net income, justified by the 2019 annual personal income tax declaration and, where appropriate, the fractional payment of personal income tax and VAT self-assessments for the fourth quarter of 2019. They must also provide a responsible statement quantifying the monthly amount of income reduction.

b) The result of prorating the annual Public Indicator of Multiple Effects Income (IPREM, by its Spanish acronym) 2020 of 12 payments (6,454.03 euros) multiplied by 3, in proportion to the duration of the ERTE, the suspension of the opening to the public of the establishment or the cessation of the activity

4.5.4. The participant will be responsible for the veracity of the supporting documentation and for the accuracy in quantifying the amount to be received.



4.5.5. Reimbursement must be made within a maximum period of 7 business days for individual and associated plans, and 30 business days for employment plans, starting from the time the participant submits the complete supporting documentation. The participant will be responsible for their veracity.

4.5.6. All of the above will be applicable to the people with social security insurance plans, corporate social security plans and a social security mutuality. In the case of mutual societies alternative to the Social Security Special Regime for Self-Employed Workers, the economic rights of the products or insurance used to fulfil said alternative function cannot be made effective.

#### 4.6. Inactivity in the Special System for Agricultural Employees

The contribution is established in a situation of inactivity in the Special System for Agricultural Self-Employed Workers: with effect from January 1, 2020, workers who have made a maximum of 55 actual days paid in 2019, a reduction of 19.11% will be applied to the resulting quotas, during the periods of inactivity in 2020.

#### 4.7. Option for a mutual collaborator for RETA workers and its effects

4.7.1. Option for a mutual. Workers included in the scope of the Special Regimen for Self-Employed Workers may choose a mutual collaborator with Social Security at the time of requesting the termination, within 3 months from the end of the state of emergency. Said option will take effect from the first day of the second month following the end of this 3-month period.

4.7.2. No exercise of choice. When the term to exercise the option ends without the worker having formalized the corresponding adhesion document, it will be understood that they have opted for the mutual with the largest number of self-employed associates in the province of the interested parties address, the adhesion automatically taking effect from the first day of the second month following the end of the 3-month period.

4.7.3. Effects. The option of making a mutual collaborator to cause the right to extraordinary benefit for cessation of activity regulated in Royal Decree-Law 8/2020, will result in the mutual assuming the protection and responsibility for payment:

- of the extraordinary benefit for cessation of activity
- of the rest of benefits derived from contingencies for which coverage has been formalized
- of the temporary disability subsidy whose medical leave is issued after the date of formalization of the protection with said mutual, when it derives from the relapse of a previous temporary disability process covered with the managing entity. It will not be applied to those derived from the processes that are in progress at the time of the date of formalization of the protection, which will continue to correspond to the managing entity.

#### 4.8. Extension of predoctoral contracts for research staff in training

- a) Objective: predoctoral contracts for research staff in training in the field of research that meet the following requirements:
- its financing does not come from calls for human resources aid made by financing agents of the State System of Science, Technology and Innovation
  - end from April 2, 2020
  - are within the last 12 months of the contract.



- b) Form: the extension may be agreed by the entities that have signed the contracts.
- c) Period of the extension: for the duration of the state of emergency. They can be extended for up to 3 additional months for justified reasons.
- d) Financing: the labour and social costs derived from the extension will be financed from the budgets of the contracting entity. The heads of the Superior bodies and managers, presidents and directors of these entities are authorized to carry out the necessary budget modifications and variations, as well as the re-updating of the corresponding spending files.

#### 4.9. New class of very serious infringement in relation to ERTes

The Law on Labour Infringements and Penalties is amended to class the presentation of applications containing falsehoods and inaccuracies in the data facilitated as a very serious infringement.

The direct responsibility of enterprises is established in relation to the recovery of benefits that have been unduly perceived by the workers, in the absence of fraud or fault on the worker's side.

Royal Decree-Law 9/2020 is amended to include the abovementioned infraction, and establishes that the concerned worker will retain the right to perceive the salary corresponding to the period of the temporary labour force adjustment plan that had been initially authorised, deducting from it the amounts perceived as unemployment benefits.

#### 4.10. Deferral of the payment of debts with the Social Security

Royal Decree-Law 11/2020 is amended to grant greater legal certainty in relation to administrative proceedings to be followed for the deferral of the payment of debts with the Social Security with a statutory repayment deadline between April and June 2020:

- applications shall be filed before the end of the ten calendar days period of each statutory repayment period;
- simplification of proceedings: the deferment will be granted by way of a single resolution, regardless of the number of monthly payments due;
- homogeneous criteria to determine the repayment period are laid down: the debt will be repaid in four monthly payments per deferred payment, without the total exceeding 12 monthly payments;
- the deferment is declared incompatible with the moratorium on social contributions governed by Art. 34 of the same Royal Decree-Law: applications for deferment for periods for which the moratorium has also been requested will be disregarded;
- the application for deferment will bring the suspension of the procedure for the collection of debts related to it, and the debtor will be considered up-to-date with its Social Security obligations until a decision is rendered.



#### 4.11. Suspension of deadlines in the sphere of action of the Labour and Social Security Inspectorate

4.11.1. The period that the state of emergency remains in force will not be taken into account with regard to the timeframe for evidence-seeking actions by the Labour and Social Security Inspectorate, nor will it with regard to the need for compliance with any requisition, except in relation to evidence-seeking actions, requisitions and standstill orders resulting from situations closely linked to facts justifying the state of emergency, or those that because of their seriousness or urgency are indispensable for the protection of public interest, in which case they shall be properly reasoned, and the reasoning be communicated to the interested party.

4.11.2. As long as the state of emergency remains in force, the periods of prescription of actions demanding accountability in the social order and Social Security are suspended.

4.11.3. Time limits relating to proceedings for the application of sanctions for infractions of social order and for Social Security contributions settlement files are covered by the suspension of administrative deadlines governed by Royal Decree 463/2020.

### 5. Measures in the field of sport

#### 5.1. Establishment of the Fundación España Deporte Global, F.S.P.

The Fundación España Deporte Global, F.S.P., (Spain Global Sport Foundation) is established as a not-for-profit organisation, with legal personality and full capacity to act and is endowed with its own assets to fulfil its objectives. It will be administratively attached to the State administration through the Consejo Superior de Deportes (High Council for Sports).

The institutional purposes of the Foundation are the promotion, encouragement and dissemination of associated, Olympic and Paralympic sport and the internationalisation of Spanish sport. Among its main activities is the management and marketing of the audio-visual rights of sport federations and competitions other than football, when these wish not to assume them. Under no circumstance will it exercise public powers.

The Chair of the Board of the Foundation will be held by the Presidency of the Consejo Superior de Deportes, and Board Members will include, among others, the Real Federación Española de Fútbol, La Liga de Fútbol Profesional (LaLiga) and the remaining Spanish sport federations and official and unofficial competitions.

#### 5.2. Marketing of the exploitation rights of audio-visual contents

Royal Decree-Law 5/2015, on urgent measures in relation to the marketing of the exploitation rights of audio-visual contents of professional football competitions, is amended to increase the percentages of revenues coming from the marketing of the audio-visual rights of professional football competitions allocated to the Real Federación Española de Fútbol (National Football Federation; RFEF by its Spanish acronym) and the Consejo Superior de Deportes:

- a) Revenues coming from the marketing of the audio-visual rights of the national football league:
- the percentage destined to the provision of the compensation fund of La Liga de Fútbol Profesional (LaLiga) is reduced from 3.5% to 2.5%;
  - the percentage destined to the RFEF as a solidarity contribution to the development of amateur football and federation infrastructures, as well as to the improvement of the competitiveness of non-professional categories, is increased from 1% to 2%; and
  - a newly conceived contribution of 1.5% is assigned to the Consejo Superior de Deportes for the promotion, encouragement and dissemination of associated, Olympic and Paralympic sport, and will be managed by the Fundación España Deporte Global.



b) Revenues coming from the marketing of the audio-visual rights of the Copa de S.M. El Rey (King's Cup), the Supercopa (Supercup) and the remaining competitions at national level organised by the RFEF:

- the percentage destined to the teams playing in LaLiga is reduced from 90% to 60%;
- the percentage destined to the promotion of amateur football and to the teams playing in other categories that are participating in the competition is increased from 10% to 40%.

Measures will apply to contracts on the marketing of the exploitation rights of audio-visual contents concluded after April 23, 2020, and their duration will comply with EU competition regulation.

### 5.3. Scope of Royal Decree-Law 5/2015

The scope of Royal Decree-Law 5/2015 is extended to the remaining competitions, both male and female, at national level organised by the RFEF.

## 6. Other measures

### 6.1. Use of the Promotion and Education Fund for Cooperatives

For the duration of the state of emergency, and until December 31, 2020, the Promotion and Education Fund for Cooperatives may be destined, in whole or in part, to the following purposes:

- as financial resource, to provide liquidity to the cooperative, though it should be returned by the cooperative with, at least, 30% of the annual free disposable income, until it is able to reach the amount the Fund had at the time and within a period of time not exceeding ten years. The applied Fund will not be considered as revenue by the cooperative.
- to any activity engaged in helping contain the COVID-19 sanitary crisis or mitigating its effects, either through own actions or through donations to other public or private entities.

The Governing Council will assume competence for approving the application of the Fund when the General Assembly cannot be held through virtual means.

### 6.2. Extension of the time limits for Sociedades Laborales (worker-owned firms)

The 36 month-long period envisaged for some of the requirements that allow public limited companies or limited liability companies to be considered as worker-owned firms is extended 12 months.

This extraordinary extension will be exclusively applicable to worker-owned firms established in 2017.

### 6.3. Extension of the terms and time limits for the presentation of information to the Directorate-General for Insurance and Pension Funds (DGSFP, by its Spanish acronym)

DGSFP is empowered to agree, by means of a resolution and on the basis of a report by the Junta Consultiva de Seguros y Fondos de Pensiones, to the extension of certain terms and time limits for the presentation of information by insurance and reinsurance companies, pension fund managing companies and depositories, as well as by insurance and reinsurance distributors.

### 6.4. Extension of the time limits for the execution of reconstruction works related to the earthquake that hit Lorca



Where the execution of reconstruction, housing rehabilitation or damage reparation works related to the earthquake that hit Lorca (Murcia) on May 11, 2011, have exceeded the required time limit, an interested party may request an extension of the time limit, under the conditions and effects determined by the Autonomous Region of Murcia.

#### 6.5. Normative adaptation of the legislation on civil service pensioners' regime

Regulatory amendments are introduced to effectively place the civil service pensioners' regime under the Ministry for Inclusion, Social Security and Migration, in conformity with the allocation of competences envisaged in Royal Decree 2/2020 on the restructuring of ministerial departments:

- The Law on the civil service pensioners' regime is amended with regard to competences for the recognition of passive rights, the granting and payment of pension benefits, including when in favour of a family member under certain circumstances, and the provision of information.
- While the adaptation process of the administrative, accounting, budgetary and financial management of pension benefits by the National Social Security Institute (INSS, by its Spanish acronym) remains incomplete, these will be managed by the Directorate-General of Planning for the Social Security. The authorisation of payments and the material payment of benefits on the side of the General Treasury for the Social Security will be transitorily carried out by the Directorate-General for the Treasury and Financial Policy under the Ministry of Economic Affairs and Digital Transformation.
- All references on matters related to the civil service pensioners' regime (ordinary, extraordinary, social compensations, widowhood, etc.) made to the Directorate-General for Personnel and State Pension Costs under the Ministry of Finance or the Directorate-General for Personnel under the Ministry of Defence will be considered made to the INSS.
- The Legal Service of the Social Security administration will provide legal assistance to the Directorate-General of Planning for the Social Security of the INSS.
- The State will transfer to the Social Security the amount required to cover the entirety of the expenditure for the management of the civil service pensioners' regime incurred by the INSS, the General Treasury for the Social Security, the General Intervention Board of the State Administration (IGAE, by its Spanish acronym), the Social Security Information Technology Management, and the Legal Service of the Social Security Administration.

#### 6.6. Indebtedness authorisation of the Consorcio Barcelona Supercomputing Centre-Centro Nacional de Supercomputación (BSC-CNS)

Its indebtedness for 2020 is authorised up to an amount of 47,888,247.62 euros. The interest rate will be that applicable to R&D policy loans and advances, as laid down in the relevant General Budget Act.

#### 6.7. Unilateral granting by the creditor of the notarial deeds in cases of a moratorium

The unilateral granting by the creditor of the notarial deeds formalising the extension of the time limits resulting from a legal moratorium of the loans or credits secured by a mortgage, or by means of other registrable rights:

- The recognition of the application of the moratorium on the mortgage debt for a period of three months envisaged in Royal Decree-Law 8/2020 will not be subject to the provisions of Law 5/2019, of March 15, on real estate credit.



- It will be the creditor's unilateral obligation to have the recognition of the suspension drawn up into a public deed, to formalise the policy or public deed documenting the recognition of the suspension, and to register, where applicable, in the Movable Property Registry, even if the creditor's request or even acceptance by the creditor entity was made prior to April 23, 2020 (entry into force of the Royal Decree-Law).

#### 6.8. Right of consumers and users to terminate certain contracts

Royal Decree-Law 11/2020 is amended in relation to the right of consumers and users to terminate certain contracts without penalty:

- the consumer and user will have the right to terminate a contract that is impossible to honour, for a period of 14 days following the impossibility to perform the contract.
- it shall be understood that no proposal for revision which restores the reciprocity of interests in the contract can be obtained when a period of 60 days has elapsed since the request by the consumer or user to terminate the contract in the absence of agreement between the parties on such a proposal for revision

#### 6.9. Special appeal in procurement procedures

Royal Decree-Law 11/2020 is amended in respect of procurement procedures whose continuation has been agreed by public sector entities, which will be open to special appeal, without the procedure being considered suspended, thus guaranteeing all tenderers taking part in these procedures the possibility of asserting their rights.



**XV. Royal Decree 492/2020, of April 24, extending the state of emergency declared by Royal Decree 463/2020, of March 14, declaring the state of emergency for the management of the sanitary crisis caused by COVID-19<sup>30</sup>**

*BOE of April 25, 2020. Entry into force on the day of its publication in the BOE.*

- The state of emergency is extended until 00:00 hours on May 10, 2020.
- Royal Decree 463/2020, declaring the state of emergency, is amended:
  - Children under 14 may accompany an adult responsible for their care when carrying out any of the activities set out in the previous section.
  - The Minister of Health is empowered to modify, extend or restrict the measures, places, establishments and activities listed in Royal Decree 463/2020, for justified public health reasons, with the scope and territorial area to be specifically determined.

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<sup>30</sup> <https://www.boe.es/buscar/pdf/2020/BOE-A-2020-4652-consolidado.pdf>



## **XVI. Royal Decree-Law 16/2020, of April 28, on procedural and organizational measures to deal with COVID-19 within the scope of the Administration of Justice<sup>31, 32</sup>**

*BOE of April 29, 2020. Entry into force on the day of its publication in the BOE.*

### **1. Procedural measures**

#### **1.1. Business days for procedural purposes**

With the exception of Saturdays, Sundays and holidays (unless these are considered business days in accordance with procedural laws), days 11 to 31 of August 2020, are considered business days in relation to all legal proceedings.

The General Council of the Judiciary (CGPJ, by its Spanish acronym), the State Attorney General, the Ministry of Justice and the Autonomous Regions with jurisdiction in matters of Justice will adopt the necessary measures for the distribution of vacations for Judges, Magistrates and other civil servants in the service of the Administration of Justice.

#### **1.2. Restarting the calculation of procedural deadlines**

The terms and deadlines provided for in the procedural laws that would have been suspended by DA (additional provision) 2<sup>a</sup> of Royal Decree 463/2020, will be re-computed from the start: the first day to be computed will be the first business day following the one on which the suspension of the corresponding procedure ceases to have effect.

#### **1.3. Extension of deadlines to appeal judgments and resolutions that end the procedure**

An extension of the time period for the announcement, preparation, formalization and filing of appeals is established for the same period established in the rules that regulate them, when the judgments and resolutions are notified:

- during the suspension of terms established in Royal Decree 463/2020
- within 20 business days after the suspension of said periods is lifted

It will not apply to procedures with deadlines that had been exempted from suspension by DA 2<sup>a</sup> of Royal Decree 463/2020.

#### **1.4. New special and summary procedure on family matters**

A new procedure is established for claims filed during the state of emergency and up to 3 months after its termination, which as a consequence of the health crisis caused by COVID-19, are aimed at:

- a) the restoration of the balance in the visitation or shared custody regime when one of the parents has not

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<sup>31</sup> <https://www.boe.es/buscar/pdf/2020/BOE-A-2020-4705-consolidado.pdf>

<sup>32</sup> Validated by the Congress of Deputies in its session dated May 13, 2020



- been able to attend in strict terms to the established regime
- b) review of the definitive measures on marriage charges, economic pensions between spouses and child support, when the economic circumstances of spouses and parents have changed substantially
- c) the establishment or revision of the obligation to provide maintenance, when the economic circumstances of the obligated relative have substantially changed.

#### 1.5. Processing of the challenge of ERTes

The ERTes provided for in Art. 23 of Royal Decree-Law 8/2020 will be processed in accordance with the procedural modality of collective conflict, when the suspensions and reductions in working hours affect more than 5 workers.

In addition to subjects legitimized according to art. 154 of Law 36/2011, regulating social jurisdiction, the representative commission will be entitled to promote the collective conflict.

#### 1.6. Preferential processing of certain procedures

During the period between the lifting of the suspension of the procedural deadlines declared by Royal Decree 463/2020, and until December 31, 2020, the following files and procedures will be processed in preference:

##### a) In the civil jurisdictional order:

- The processes or files of voluntary jurisdiction in which the measures of art. 158 of the Civil Code.
- The new special and summary procedure regarding family matters previously seen.
- The processes derived from the lack of recognition by the creditor entity of the legal moratorium on mortgages of habitual residence and real estate affected by economic activity.
- The processes derived from claims that tenants may raise due to the lack of application of the moratorium or the obligatory extension of the contract.
- The bankruptcy proceedings of non-business natural persons debtors.

b) In the contentious-administrative jurisdictional order: the appeals that are filed against the acts and resolutions of the public administrations that deny the application of aid and measures provided by law to mitigate the economic effects of the health crisis caused by COVID-19.

##### c) In the social jurisdictional order, the following shall be urgent and preferential:

- The processes for dismissal or termination of contract
- Those derived from the procedure to declare the duty and form for the recovery of hours of work not granted during the paid leave provided for in Royal Decree-Law 10/2020.
- The procedures for applying the MECUIDA plan.
- The procedures for individual, collective or ex officio challenge of ERTes.
- Those that are substantiated to make effective the remote working modality or the adequacy of the working conditions.

#### 1.7. Communication acts of the Public Prosecutor's Office

The application of the provisions of art. 151.2 of the Civil Procedure Law, in relation to the term of the communication acts of the Public Prosecutor, which will become 10 calendar days until December 31, 2020.

#### 1.8. Transitional regime of procedural actions



The rules of the Royal Decree-Law will apply to all procedural actions carried out from April 30, 2020, regardless of the initiation date of the process they are part of, and unless they have a certain period of duration, in which case they will be attached to it.

## **2. Technical and organizational measures in the judicial field**

The following measures will be applied while the state of emergency remains in force and up to 3 months after its termination.

### **2.1. Holding of procedural acts through telematic presence**

Once the court or tribunal is established at its headquarters, acts of trial, appearances, declarations and hearings and, in general, all procedural acts, as well as those practiced in the prosecutors' offices and the deliberations of the courts, will be carried out preferably by telematic presence, provided they have the necessary technical means, except in the criminal order, which will require the physical presence of the accused in serious crime trials.

### **2.2. Service to the public**

It will be carried out by telephone or by email enabled for this purpose, which must be published on the website of the corresponding Territorial Management of the Ministry of Justice or the body determined by the Autonomous Regions with jurisdiction over Justice or the Ministry of Defence, in the corresponding link.

When it is essential to go to the judicial or prosecution headquarters, it will be necessary to obtain a prior appointment according to protocols established by the competent administrations, and with the particularities that are appropriate for the guard and violence against women courts.

### **2.3. Modification of the Law regulating the use of information and communication technologies in the Administration of Justice**

The Law to facilitate remote access to the applications used for procedural management is modified, thus promoting teleworking, and the recognized identification and signature system is modified, dissociating one from the other, in the same terms as Law 39/2015.

This remote access, as well as the access of citizens to electronic services in the Administration of Justice, will imply that all organs, judicial offices and prosecutors equip themselves with the electronic means and instruments and with the necessary and sufficient information systems to be able to carry out their function efficiently.

### **2.4. Judicial bodies associated with COVID-19**

a) Following a report from the CGPJ (General Council of the Judiciary) and a mandatory hearing of the Autonomous Region affected, the Ministry of Justice may transform the judicial bodies that are pending operation as of April 30, 2020 into judicial bodies exclusively dealing with procedures associated with COVID -19.

b) The Ministry of Justice, after hearing the CGPJ, may anticipate the entry into operation of the judicial bodies scheduled for 2020, and all or some may dedicate themselves exclusively to the knowledge of procedures associated with COVID-19.

c) The judges of territorial assignment by designation of the President of the Superior Court of Justice, may exercise their jurisdictional functions, preferably, in judicial bodies that hear proceedings associated with COVID-19.

d) Within the same destination centre, municipality and jurisdictional order, the following changes may be made



by reasoned resolution, giving preference to voluntary access, and without this implying any variation in remuneration:

- The Provincial Coordinating Secretaries may assign the lawyers and other officials at the service of the Administration of Justice to carry out functions that, being proper to the corps to which they belong, are attributed to any other units.
- In judicial parties in which the corresponding job relations are not approved, the assignment of functions may be carried out among the personnel assigned to any single or collegiate body.

## 2.5. Substitution and reinforcement of Legal Administration Lawyers in practice

Until December 31, 2020 the practical teachings of the initial training courses for the Corps of Lawyers of the Administration of Justice may be carried out by performing substitution and reinforcement tasks with the same scope as that of the holders, when so determined by the Centre's Management of Legal Studies, which will guarantee their tutoring.

## 2.6. Working hours

Work sessions will be established in the morning and afternoon for the lawyers and the rest of the personnel at the service of the Administration of Justice, in accordance with the distribution of working hours and the setting of schedules established by the Ministry of Justice and the competent Autonomous Regions.

## 2.7. Other measures

2.7.1. Access to the hearing rooms. The judicial body will order public access to all oral proceedings to guarantee health.

2.7.2. Forensic medical examinations. Medical-forensic reports may be made based solely on the existing medical documentation at your disposal, whenever possible.

2.7.3. Waiver of the use of gowns. The parties that attend oral proceedings will be exempt from the use of gowns in public hearings.

## 3. Measures in the field of bankruptcy and company law

### 3.1. Renegotiation of insolvency agreements and extrajudicial payment agreements

During the year following the declaration of the state of emergency, the insolvent party may submit a proposal to modify the agreement that is in effect, which will be processed the same as the approval of the original agreement but always in writing, whatever the number of creditors.

The modification will not affect the credits accrued or contracted during the period of fulfilment of the original agreement or the privileged creditors, unless they express their agreement.

The judge will transfer to the insolvent party all requests for declaration of non-compliance with the agreement presented by creditors within 6 months of the declaration of the state of emergency, but will not admit them for processing until 3 months have elapsed from the end of that period.

The foregoing will apply to extrajudicial payment agreements.



### 3.2. Postponement of the duty to request the opening of the liquidation phase

During the year following the declaration of the state of emergency, the debtor will not be obliged to request the liquidation of the assets when he has knowledge of the impossibility of complying with the payments or obligations contracted after the approval of the agreement, if he presents a proposal to modify the agreement and it is accepted for processing. If during the validity of the state of emergency and until April 30, 2020, a debtor had submitted the request, the Judge will not provide on the same

The judge will not issue an order opening the liquidation phase even if the creditor proves the existence of any of the facts that may support the declaration of insolvency. If by April 30, 2020 any creditor had submitted a request to open the liquidation phase, the judge will not issue an order.

### 3.3. Breach of the agreement

In case of breach of the agreement approved or modified within a period of 2 years from the declaration of the state of emergency, the treasury income from loans, credits or similar or those derived from personal or real guarantees to the favour of the debtor (including persons specially related to him), will have the consideration of credits against the assets, provided that the identity of the obligor and the maximum amount of the financing or guarantee are stated in the agreement or its modification.

If by April 30, 2020 any creditor would have submitted a request for a declaration of non-compliance with the agreement, the Judge will not issue an order.

### 3.4. Refinancing agreements

During the year following the declaration of the state of emergency, the debtor who has approved a refinancing agreement may communicate to the court the commencement or intention to commence negotiations to modify the agreement or to reach a new one, even when one year has not elapsed since the previous application for approval.

During the 6 months following the declaration of the state of emergency, the judge will transmit to the debtor the requests for a declaration of non-compliance with the creditors' refinancing agreement, but will not admit them for processing until 1 month after the end of the 6-months period. In that month, the debtor may communicate to the court the commencement or intention to commence negotiations to modify the agreement or to reach a new one, even when one year has not elapsed since the previous application for approval. If in the 3 months following the communication, the debtor has not reached a modification agreement, the judge will admit the applications of the creditors to the proceedings.

### 3.5. Special regime for the application for bankruptcy declaration

Art. 43 of Royal Decree-Law 8/2020 that regulated the period for bankruptcy application duty is repealed, establishing that until December 31, 2020:

- the debtor who is insolvent will not have the duty to request the declaration of bankruptcy
- the judges will not admit the necessary bankruptcy applications for processing
- the judges will preferably process the request for a voluntary bankruptcy, even if it is later than the necessary bankruptcy request.

If while the state of emergency remains in force and until April 30, 2020 a necessary bankruptcy application has been filed, the judges will not admit it for processing.



### 3.6. Financing and payments by people especially related to the debtor

In relation to bankruptcies declared within 2 years of the declaration of the state of emergency, credits derived from treasury income from loans, credits or the like granted, since the declaration of the state of emergency, by persons especially related to the debtor, as well as credits in which said persons have been subrogated will all be considered ordinary credits.

### 3.7. Challenge of inventory and the list of creditors

Where the inventory and the list of creditors are challenged in competitions that have not yet been submitted provisionally or are declared within 2 years of the declaration of the state of emergency, the only eligible means of proof shall be documentary and expert evidence, without a hearing being necessary, unless a judge decides otherwise.

Failure to respond to the claim shall be considered to be tressed, unless they are creditors of public law.

### 3.8. Preferential processing in the insolvency field

During the year following the declaration of the state of emergency, the following shall be processed in preference:

- Incidents in labour matters.
- Disposal of production units or global sale of assets.
- Proposals and amendments to opposition agreements and incidents.
- Incidents of reintegration of the asset mass.
- Request for approval of a refinancing or modification agreement.
- The adoption of precautionary measures.
- Others that the judge may consider contribute to the maintenance and preservation of the asset mass.

### 3.9. Disposal of the asset mass

In relation to bankruptcies declared within 1 year of the declaration of the state of emergency and those pending on that date, the asset mass shall be settled by an out-of-court auction, even if the settlement plan provides otherwise, and except when it relates to the whole of the company or production units, which may be disposed of by any means provided for in the Bankruptcy Law.

When the judge has authorized the direct realization of the goods and rights affected by special privilege or the giving in payment or payment of such goods, the terms of the authorisation will be binding.

### 3.10. Streamlining of proceedings

The approval of liquidation plans and the processing of the out-of-court settlements is encouraged.

### 3.11. Suspension of the dissolution cause due to losses

To determine the concurrence of the cause of dissolution of Art. 363.1 e) of the Corporate Enterprise Act (losses that reduce net worth at less than half the share capital), the losses for financial year 2020 will not be taken into account.

If the abovementioned cause concurs in the financial year 2021, the General Meeting must be called to proceed with the dissolution of the company, unless the capital is increased or reduced, by the administrators or by any



partner within a period of 2 months from the closing of the financial year, without prejudice to the duty to request the declaration of bankruptcy.

The foregoing is understood without prejudice to the duty to request the declaration of insolvency agreement.

#### **4. Public Sector Measures**

##### **4.1. Suspension of the cause of dissolution of public bodies**

The application of the cause of dissolution due to financial imbalance during two consecutive years provided for in art 96.1.e) of Law 40/2015 will not be applicable to the annual accounts approved during the years 2020, 2021 and 2022.

##### **4.2. Modification of the Public Sector Contracts Law**

With indefinite validity and as of April 30, 2020, Art. 159.4(d) and (f) of the Law on Public Sector Contracts is amended to adapt it to the remote opening of tenders in the simplified open procedure introduced by Royal Decree-Law 15/2020, replacing references to the "public opening act" by the opening of the "electronic file".

#### **5. Other measures**

##### **5.1. Extension of deadlines in the field of the Civil Registry**

- a) In estimated marriage authorisation files, a 1-year period as of the end of the state of emergency will be automatically granted for their celebration. This will also apply to files where the 1-year period has not elapsed since the publication of edicts, their dispensation or the alternative proceedings.
- b) The 72-hour period for communicating births in health facilities is extended to 5 calendar days.

##### **5.2. Adequacy of certain provisions to military jurisdiction**

The provisions for the Lawyers of the Administration of Justice in the Royal Decree-Law shall be understood as referring to the Rapporteur Secretaries in the field of military jurisdiction.

The holding of procedural acts by means of a telematic presence shall not apply to military criminal proceedings.

##### **5.3. Extending application deadlines for a moratorium on housing leases**

Royal Decree-Law 11/2020 is amended to extend the deadlines in which the habitual housing tenant can make the request for temporary and extraordinary deferment of the payment of the rent, which will be 3 months from April 1, 2020, whether they are large holders, companies and public entities or landlords different from the previous ones.

##### **5.4. Boosting the processing of transitional financing aid for housing tenants**

Royal Decree-Law 11/2020 is amended as regards the line of guarantees that the Ministry of Transport, Mobility and Urban Agenda can develop by agreement with the ICO (Official Credit Institute), with full State coverage, so that credit institutions can offer transitional financing aid in the form of a loan without any expenses and interest for the applicant:

- In the same act of granting the loan by the credit institution, the grant of expenses and interest involving such



a loan shall be deemed to be granted, and therefore shall not require a grant decision by the Ministry of Transport, Mobility and Urban Agenda.

- The verification of compliance with the requirements of the beneficiaries of the grant shall be carried out "ex post" by the Ministry of Transport Mobility and Urban Agenda, in accordance with the implementing regulations.

#### 5.5. Expanding the availability of self-employed pension schemes

The possibility of having consolidated duties in pension plans regulated in Royal Decree-Law 11/2020 is extended for self-employed workers who have suffered a reduction of at least 75% in their turnover, as a result of the health crisis situation.

The justification for the reduction of the turnover before the pension fund management entity shall be established by a certificate from the tax authority or the competent body of the Autonomous Region, or by accounting information, on the same terms as those laid down in Art. 17.10 of Royal Decree-Law 8/2020 to justify the reduction of billing in the benefit for extraordinary cessation of activity. Where they are not required to carry the ledgers, they must prove that the billing is reduced by any means of proof admitted to the law.



## **XVII. Royal Decree-Law 17/2020, of May 5, approving measures to support the cultural sector and of a tax nature to face the economic and social impact of COVID-19<sup>33, 34</sup>**

*BOE of May 6, 2020. Entry into force on the day following its publication in the BOE.*

### **1. Measures in the field of culture**

#### **1.1. Direct granting of subsidies to the Reciprocal Guarantee Society Audiovisual Fianzas SGR**

The direct granting of the following subsidies is established to boost the financing of the cultural sector:

- a) 16,250,000 euros for the endowment of its technical provisions fund.
- b) 3,750,000 euros to finance the cost of the commission to open the guarantees for loans to companies in the cultural sector due to the COVID crisis 19.

They will be financed through the application of the Contingency Fund and the granting of extraordinary credits in the Ministry of Culture and Sport:

- 9,730,000 euros from contributions and transfers from the Ministry of Culture and Sports and its autonomous bodies.
- 10,270,000 euros charged to the contingency fund.

The granting of these subsidies will be implemented by resolution of the Minister of Culture and Sports, who may contemplate that their payment be made in a single advance payment.

The Reciprocal Guarantee Society Audiovisual Fianzas will promote, in collaboration with the financial entities that wish to participate, the following lines of financing aimed at companies in the cultural sector, for a total amount of 780,000,000 euros:

- Audiovisual Line.
- Performing Arts Line.
- Music Industry Line.
- Book Industry Line.
- Fine Arts Line.
- Line of other companies in the cultural sector.

Each line will finance projects in its own field and will receive a minimum amount of 40 million euros, without affecting the general liability regime of the technical provisions fund. In the event that the minimum amount of a line is not exhausted within the term determined, it may add to the others.

The cost of the guarantee opening commission to access the lines provided in the previous section will be 0.5%.

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<sup>33</sup> <https://www.boe.es/buscar/pdf/2020/BOE-A-2020-4832-consolidado.pdf>

<sup>34</sup> Validated by the Congress of Deputies in its session dated May 20, 2020.



## 1.2. Unemployment benefit for artists in public performances

An extraordinary aid system is approved for artists who are not subject to an ERTE in accordance with the provisions of Royal Decree-Law 8/2020 or by the coverage mechanisms established to date.

The protective action will include economic unemployment benefits, from the day following that on which the application is submitted. The benefit will be incompatible with any perception derived from activities for its own account or for someone else's account, or with any other benefit, minimum income, inclusion income, social salary or similar aid granted by any public administration.

The duration of the benefit will depend on the days of registration in social security with real provision of services in said activity in the year prior to the legal situation of unemployment, according to the following scale:

<b>Days of activity</b>	<b>Benefit period (days)</b>
From 20 to 54	120
From 55 onwards	180

The regulatory base will be made up of the minimum contribution base in force at any given time for common contingencies, corresponding to contribution group 7 of the general regime.

## 1.3. Extraordinary aid system for the performing arts and music

Aid will be granted once only in accordance with the competitive competition procedure, aimed at those situations that undoubtedly derive from the emergency caused by COVID-19.

Individuals registered in the RETA and legal entities, public or private, who are dedicated to the performing arts and music with permanent establishment in the EU and other States of the European Economic Area may request it. Those who have their tax residence in countries and territories considered tax havens and those in which any of the prohibitions provided for in art. 13 of the General Law on Subsidies.

The aid will be articulated through the following lines, included in the scope of action of the National Institute of Performing Arts and Music (INAEM):

- Support for the maintenance of the performing arts and musical structures.
- Aid for stage and musical activities and cultural projects.

The granting of an extraordinary loan in the amount of 23,700,000 euros is authorized for its financing.

## 1.4. Public Sector Contracts for artistic interpretation and shows suspended or resolved

When as a consequence of the health crisis derived from the COVID-19, and with respect to contracts for artistic interpretation and shows of a quantity not exceeding 50,000 euros concluded by entities belonging to the Public Sector:

- The contract has been modified or suspended: the contracting authority may agree an advance on account to the contractor of up to 30% of the contract price, without the need for the latter to provide a guarantee;
- The contract has been terminated: the contracting authority may agree to compensation in favour of the contractor, which may not be less than 3% or more than 6% of the contract price.



## 1.5. Support measures for cinematography and audiovisual arts

1.5.1. Certain deadlines are extended for the fulfilment of obligations imposed on films benefiting from aid granted in the period 2016 to 2019, which may be extended in cases especially justified by the Institute of Cinematography and Audiovisual Arts at the request of the companies benefiting from the aid.

1.5.2. Measures are established for compliance with certain obligations that must be carried out in 2020 (number of rooms required, enforceability of the obligation to start and report filming, etc.).

1.5.3. The payment of 50% of the general aid for the production of feature films on the project is provided without the need to notify the start of filming.

1.5.4. The eligible costs incurred by the companies benefiting from the production aid granted in 2019 and, where appropriate, in previous years, which as a consequence of the health crisis of COVID-19, will be recognized as the cost of the film, could not have been applied, totally or partially, to the project object of the received subsidy.

1.5.5. Commercial premiere of a film through certain communication services or program catalogs. Until August 31, 2020, a commercial premiere of a film will also be considered, without it losing its status as a cinematographic film, which is carried out through television audiovisual communication services, as well as electronic communication services that broadcast television channels or program catalog services.

1.5.6. Direct granting of subsidies for owners of cinematographic exhibition rooms to defray certain expenses. The Institute of Cinematography and Audiovisual Arts is authorized to create an Extraordinary Social Fund derived from the crisis of the coronavirus COVID-19, for an amount of 13,252,000 euros.

The maximum amount of aid will be given by the number of screens available to each showroom, according to the following criteria:

- 8,000 euros for rooms with a single screen.
- 14,000 euros for rooms with 2 screens.
- 20,000 euros for rooms with between 3 and 5 screens.
- 26,000 euros for rooms with between 6 and 8 screens.
- 32,000 euros for rooms with more than 8 screens.

## 1.6. Extraordinary aid system for the book sector

For the maintenance of the book's structures and supply chain, as a consequence of the negative impact of the COVID-19 health crisis, aid will be granted once.

Independent bookstores may apply for these grants, understanding as those businesses dedicated to the sale of books that have one or two establishments, regardless of their number of employees or their turnover figures, and whose editorial offer is not conditioned by a wholesaler or distributor, but the purchases will be a consequence of their autonomous decision.

Those applicants who have their tax residence in countries and territories considered tax havens and where any of the prohibitions provided for in Art. 13 of the General Law on Subsidies.

The application of the Contingency Fund and the granting of an extraordinary credit in the Ministry of Culture and Sport for the amount of 4,000,000 euros are authorized.

## 1.7. Extraordinary aid system for Spanish contemporary art



The aid will be articulated through the following lines, included in the scope of action of the General Directorate of Fine Arts:

- Grants for the promotion of Spanish contemporary art;
- Specific acquisition of Spanish contemporary art.

They may apply for grants for the promotion of Spanish contemporary art, art galleries based in Spanish territory or visual artists, critics and curators residing in that territory.

Those applicants who have their tax residence in countries and territories considered tax havens and in whom any of the prohibitions provided for in Art. 13 of the General Law on Subsidies.

The application of the Contingency Fund is authorized in the Budget of the Ministry of Culture and Sport for an amount of 1,000,000 euros.

#### 1.8. Subsidized cultural activities cancelled as a consequence of COVID-19

Those beneficiaries of subsidies and public aid granted for the realization of activities, objectives or cultural projects will be paid those duly accredited and non-recoverable eligible expenses incurred for the realization of the subsidized objective, project or activity, when they have not been able to be carried out, totally or partially, as a consequence of the health crisis caused by COVID-19.

## 2. Tax policy measures

### 2.2. Deductions for investments in film productions and others

The Corporation Tax Law is amended to boost investment in film and audio-visual series productions.

2.2.1. Spanish productions. For tax periods beginning on January 1, 2020, with respect to the deduction for investments in Spanish cinematographic productions and audio-visual fiction, animation or documentary series, which allow the preparation of a physical support prior to its industrial production serial:

- a) The investment in cinematographic short films is included as a deduction object.
- b) The deduction percentages are increased to 30% with respect to the first million deduction basis and to 25% for the remaining amount.
- c) The maximum deduction limit is increased to 10 million euros.
- d) The amount of this deduction, together with the rest of the aid received, may not exceed 50% of the production cost, although new percentages are established according to the particular circumstances of each production:
  - 85%: short films.
  - 80%: productions directed by a person who has not directed / co-directed more than 2 feature films qualified for commercial exploitation in movie theatres, whose budget does not exceed 1,500,000 euros.
  - 80%: productions shot entirely in any of the co-official languages other than Spanish that are screened in Spain in that co-official or subtitled language.
  - 80%: productions directed exclusively by people with a degree of disability equal to or greater than 33%.
  - 75%: productions made exclusively by female directors.



- 75%: productions with a special cultural and artistic value that need exceptional funding support determined by Order.
- 75%: documentaries.
- 75%: animation works whose production budget does not exceed 2,500,000 euros.
- 60%: cross-border productions financed by more than one Member State of the European Union and in which producers from more than one Member State participate.
- 60%: international co-productions with Ibero-American countries.

2.2.2. Foreign productions. For tax periods beginning on 01/01/2020, regarding the deduction for the execution of foreign productions in Spanish territory:

- a) The deduction percentage is increased to 30% with respect to the first million deduction base, and to 25% for the remaining amount.
- b) The maximum deduction limit is increased to 10,000,000 euros.
- c) The deduction will be applied to the pre-production and post-production expenses for animation and visual effects carried out in Spanish territory when they are, at least 200,000 euros.

### 2.3. Deduction for donations in the Personal Income Tax (IRPF)

The Law on the tax regime of non-profit entities and tax incentives for patronage is amended: with effect from January 1, 2020, IRPF taxpayers will have the right to deduct the result of applying to the base from the full tax of the deduction corresponding to the set of donations, donations and contributions with right to deduction, the following scale:

<b>Deduction basis: Amount up to</b>	<b>% deduction</b>
150 euros	80
Rest base of deduction 35	35

If donations or contributions with the right to deduction have been made in the 2 previous immediate tax periods in favour of the same entity for an amount equal to or greater, in each of them, than the previous year, the deduction percentage applicable to the base of the deduction in favour of that same entity that exceeds 150 euros, will be 40%.



## **XVIII. Royal Decree 514/2020, of May 8, extending the state of emergency declared by Royal Decree 463/2020, of March 14, declaring the state of emergency for the management of the sanitary crisis caused by COVID-19<sup>35</sup>**

*BOE of May 9, 2020. Entry into force on the day of its publication in the BOE.*

### **1. Extension of the state of emergency**

The state of emergency is extended until 00:00 on May 24, 2020.

### **2. Electoral processes**

Royal Decree 463/2020, declaring the state of emergency, is amended:

- The state of emergency will not pose any obstacle to the development and carrying out of the actions necessary to hold elections called for the Parliaments of certain Autonomous Regions.
- While the state of emergency remains in force, the Government will arrange for the public postal service, the notary public services and other services under its responsibility, to contribute to the proper development and conduct of said elections.

### **3. Procedure for de-escalation**

In application of the De-escalation Plan approved by Agreement of the Council of Ministers of April 28, 2020, the Minister of Health, at the proposal, where appropriate, of the Autonomous Regions and Cities, and in view of the evolution of certain health, epidemiological, social, economic and mobility indicators, may agree, within its competence, to the progression of the applicable measures in a certain territorial area, without prejudice to the authorizations conferred on the rest of the competent delegated authorities.

The regression of the measures to those provided for in Royal Decree 463/2020, will be done, where appropriate, following the same procedure.

In the framework of the decisions adopted on the progression of de-escalation measures, the population may move throughout the territory of the province, island or territorial unit of reference determined for the purposes of the de-escalation process, without prejudice to the exceptions that justify the displacement to another part of the national territory for health, labour, professional or business reasons, return to the place of family residence, assistance and care of the elderly, dependents or people with disabilities, cause of force majeure or situation of need or any other of a similar nature. In any case, displacements must abide by the instructions issued by the health authorities..

### **4. Agreements with the Autonomous Regions**

In the de-escalation process, the Government may agree with each Autonomous Region on the modification, expansion or restriction of the units of action and the limitations regarding the freedom of movement of persons,

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<sup>35</sup> <https://www.boe.es/buscar/pdf/2020/BOE-A-2020-4902-consolidado.pdf>



of the containment measures and of the insurance of goods, services, transport and supplies, in order to better adapt them to the evolution of the health emergency in each Autonomous Region. In case of agreement, these measures will be applied by the Presidency of the Autonomous Region in question, as ordinary representative of the State in the territory.

## **5. Enclaves**

During the health emergency caused by COVID-19, those municipalities that constitute enclaves will receive the proper treatment of the provinces that surround them, irrespective if these belong to a different Autonomous Region.



## **XIX. Royal Decree-Law 18/2020, of May 12, on social measures in defence of employment<sup>36, 37</sup>**

*BOE of May 13, 2020. Entry into force on the day of its publication in the BOE.*

### **1. Measures in the field of employment**

#### **1.1. Particularities with regard to ERTes due to force majeure**

1.1.1. Companies and entities that find themselves in an ERTE due to force majeure and are unable to resume their activity will be considered in a situation of ERTE due to total force majeure derived from COVID-19, with a deadline of June 30, 2020.

1.1.2. Companies and entities that find themselves in an ERTE due to force majeure will be considered in a situation of ERTE due to partial force majeure derived from COVID-19, from the moment they can partially resume their activity, with a deadline of June 30, 2020, and being obliged to:

- Reinstate workers to the extent necessary for the development of their activity, prioritizing adjustments in terms of shorter hours.
- Communicate to the labour authority their total resignation to ERTE within 15 days.
- Communicate to the SEPE those variations that refer to the completion of the application of the measure with respect to all or part of the affected workers (number or percentage of partial activity of their individual workday).

#### **1.2. Particularities with regard to ERTes for economic, technical, organizational and production reasons**

ERTes communicated between May 13, 2020 and June 30, 2020 will be subject to the provisions of Royal Decree-Law 8/2020 with the following particularities:

- The processing may begin while an ERTE due to force majeure is in force;
- The date of effect will be rolled back to the end date of the ERTE due to force majeure.

#### **1.3. Extraordinary measures regarding unemployment protection**

1.3.1. Unemployment protection measures provided for in Royal Decree-Law 8/2020 will be applicable until June 30, 2020, except for those referring to discontinuous permanent workers and those in relation to workers that perform fixed and periodic jobs repeated on certain dates, which will be applicable until December 12, 2020.

1.3.2. Royal Decree-Law 9/2020 is amended to extend the following employment protection measures until June 30, 2020:

- Prohibition of dismissals due to force majeure and economic, technical, organizational and production reasons of those ERTE provided for in Royal Decree-Law 8/2020.
- Interruption of the calculation of the maximum duration of the temporary contracts of the workers affected by an ERTE as provided for in Royal Decree-Law 8/2020.

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<sup>36</sup> <https://www.boe.es/buscar/pdf/2020/BOE-A-2020-4959-consolidado.pdf>

<sup>37</sup> Validated by the Congress of Deputies in its session dated May 27, 2020.



#### 1.4. Extraordinary contribution measures

Companies and entities that have applied an ERTE provided for in Royal Decree-Law 8/2020 will be totally or partially exempt from the payment of the business contribution for the contributions accrued in May and June 2020, upon request to the General Treasury for the Social Security, in the following percentages depending on the number of workers registered in the Social Security as of February 29, 2020:

- a) Companies and entities that have applied an ERTE due to total force majeure (May and June contributions), will be:
  - 100% exempt when they have less than 50 workers;
  - 75% partially exempt when they have 50 or more workers.
- b) Companies and entities that have applied an ERTE due to partial force majeure:
  - b.1) Regarding workers who resume their activity, in relation to the periods and percentages of hours worked since the resumption, the partial exemption will reach the following percentages:
    - 85% of the business contributions accrued in May and 70% of the accrued in June, when they had less than 50 workers;
    - 60% of the business contribution accrued in May and 45% of the accrued in June, when they had 50 or more workers.
  - b.2.) Regarding workers who remain in suspension of their activities, the partial exemption will reach the following percentages:
    - 60% of the business contribution accrued in May and 45% of the accrued in June, when they had less than 50 workers;
    - 45% of the business contribution accrued in May and 30% of the accrued in June, when they had 50 or more workers.

Exemptions from contributions will have no effect on workers, who will be, for all purposes, considered to have continued to pay their contributions.

The contributions will be at the charge of the Social Security budget in the case of the business contribution for common contingencies, of the mutual collaborators in the case of the business contribution for professional contingencies, of the SEPE in the case of the business contribution for unemployment and professional training, and of the Salary Guarantee Fund in the case of contributions that finance their benefits.

#### 1.7. Limits related to dividend distribution and fiscal transparency

1.7.1. Companies and entities that have their fiscal residence in countries or territories classified as tax havens, will not be able to avail of ERTes due to force majeure.

1.7.2. Commercial companies or other legal entities that avail themselves of ERTes due to force majeure, and who use public resources allocated to them, may not proceed to the distribution of dividends corresponding to the fiscal year in which these ERTes are applied, except if they previously pay the amount corresponding to the exemption applied to social security contributions. This limitation will not apply to those entities that as of February 29, 2020, had less than 50 workers registered in the Social Security.

The year in which the company does not distribute dividends for the purposes of the exercise of the right of separation of the partners provided for in Art. 348 bis.1 of the Capital Companies Law.



## **XX. Royal Decree 537/2020, of May 22, extending the state of emergency declared by Royal Decree 463/2020, of March 14, declaring the state of emergency for the management of the sanitary crisis caused by COVID-19<sup>38</sup>**

*BOE of May 23, 2020. Entry into force on the day of its publication in the BOE.*

### **1. Extension of the state of emergency**

The state of emergency is extended until 00:00 hours of June 7, 2020.

### **2. Loss of effect of measures resulting from the declaration of the state of emergency**

If all the phases provided for in the de-escalation plan approved by the Government are exceeded, the measures deriving from the declaration of the state of emergency in the corresponding provinces, islands or territorial units will be rendered ineffective.

### **3. Relaxation of measures in the field of non-university education and training**

During the period of validity of this extension, and in the event of an agreement to move to phase II or any subsequent phase in a given territorial area, the educational administrations may provide for the relaxation of containment measures and the resumption of face-to-face activities in the field of non-university education and training, with the implementation of these measures also corresponding to them, although educational activities may be maintained through remote and online means.

### **4. Lifting of the suspension of time limits pursuant to Royal Decree 463/2020**

- a) With effect from June 4, 2020, the suspension of procedural deadlines will be lifted.
- b) With effect from June 1, 2020, the calculation of the administrative periods that would have been suspended will be resumed or restarted, if so provided for in a regulation with the status of law approved during the state of emergency.
- c) With effect from June 4, 2020, the suspension of the period of prescription and limitation of rights and actions will be lifted.

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<sup>38</sup> <https://www.boe.es/buscar/pdf/2020/BOE-A-2020-5243-consolidado.pdf>



**XXI. Royal Decree 538/2020, of May 26, declaring official mourning for the deceased as a result of the COVID-19 pandemic<sup>39</sup>**

*BOE of May 26, 2020. Entry into force on the day of its publication in the BOE.*

Official mourning is declared from 00:00 hours on May 27, 2020 until 00:00 hours on June 6, 2020.

During this period, the national flag will be flown at half-mast when outdoors and with a crepe on the masthead when indoors, on all public buildings and Navy vessels.

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<sup>39</sup> <https://www.boe.es/boe/dias/2020/05/27/pdfs/BOE-A-2020-5316.pdf>



## **XXII. Royal Decree-Law 19/2020, of May 26, adopting supplementary measures in the agrarian, scientific, economic, employment and social security and tax fields to alleviate the effects of the COVID-19<sup>40,41</sup>**

*BOE of May 27, 2020. Entry into force on the day following its publication in the BOE.*

### **1. Measures in the agrarian field**

#### **1.1. Extension of the validity of measures to render agrarian employment more flexible**

The social and labour measures contained in Royal Decree-Law 13/2020 are extended until September 30, 2020.

Companies and employers must notify the regional public employment services, within 10 working days, of their agreement to extend the validity of any contract, indicating the new termination date.

#### **1.2. Recruitment of workers on family farms**

The revised text of the General Social Security Act is modified with respect to the hiring of workers on farms with two or more holders: an additional worker (with contribution on a monthly basis or 273 daily wages per year) may be hired for each new holder registered in the RETA special system for self-employed agricultural workers -in addition to the 2 workers allowed for the first holder-, thus allowing all holders to remain in the said special system.

### **2. Measures in the scientific field**

#### **2.1. Creation of the Consortium for the promotion of the construction in Spain of the International Fusion Materials Irradiation Facility-Demo Oriented Neutron Source**

The creation of a consortium to support the nomination and eventual construction in Spain of the International Fusion Materials Irradiation Facility - Demo Oriented Neutron Source (IFMIF-DONES) is authorized.

It aims to promote the Spanish nomination for the development in the city of Granada of the Project for the construction of the IFMIF-DONES, a high power particle accelerator within the framework of the European Union Programme for the development of Fusion as an energy source, in collaboration with China, Korea, the United States, India, Japan and Russia.

The nomination is expected to be extended to 2021, and in case of success, the consortium would be responsible for providing the support that would correspond to Spain, as the host country, to the international organization that would be constituted for the construction of IFMIF-DONES.

The State Administration (through the Ministry of Science and Innovation) and the Regional Government of Andalusia will participate in the Consortium and provide resources to sustain it.

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<sup>40</sup> <https://www.boe.es/buscar/pdf/2020/BOE-A-2020-5315-consolidado.pdf>

<sup>41</sup> Convalidado por el Congreso de los Diputados en su sesión de fecha 10/06/2020.



## 4. Economic policy measures

### 4.1. Authorisation to provide guarantees in favour of the European Commission under the SURE instrument

The State Administration is authorised to provide guarantees in favour of the European Commission for a maximum amount of 2,252,890,750 euros in 2020, within the framework of the provisions of Council Regulation (EU) 2020/672 of May 19, 2020 on the creation of a European Instrument for temporary support to mitigate unemployment risks in an emergency (SURE) following the COVID-19 outbreak.

The guarantees will be unconditional, irrevocable, at the first request of the European Commission and waive the benefit of exemption under Article 1.830 of the Civil Code.

The Minister of Economic Affairs and Digital Transformation is empowered to issue the necessary acts and to sign the agreement or agreements with the European Commission establishing the terms on which the guarantees are granted and the payment conditions, and the Directorate General of the Treasury and Financial Policy is authorised to make the payments corresponding to the execution of the guarantee.

The amounts corresponding to the executions of the guarantees granted will be dealt with through budget line "27.04.923O.351 Risk coverage in guarantees provided by the Treasury, including risks from previous years" of the Ministry of Economic Affairs and Digital Transformation. This credit is of an extendable nature.

### 4.3. Sectoral framework agreements on moratoria

Financial institutions that adhere to sectorial framework agreements for the granting of conventional moratoria with their debtors as a result of the health crisis arising from COVID-19, shall be subject to the provisions of this Royal Decree-Law when these agreements have been notified to the (Central) Bank of Spain for registration, which will then publish them on its website.

For these purposes, financial institutions are understood to include credit institutions, financial credit establishments, real estate credit lenders, payment institutions and electronic money institutions.

Rules included in this Royal Decree-Law shall be considered rules of order and discipline in accordance with Art. 2 of the Law on the Organisation, Supervision and Solvency of Credit Institutions.

Financial institutions that adhere to a sectoral framework agreement shall submit to the (Central) Bank of Spain every working day certain information referring to the preceding working day.

#### 4.3.1. General provisions

- a) The moratorium may cover all types of loans, credits and financial leases.
- b) The moratorium may provide for the amount of the deferral to be paid by:
  - Redistribution of the instalments without modifying the due date; or
  - The extension of the due date.
- c) The debtor and the financial institution may agree to extend payment protection insurance (contingencies of unemployment or temporary disability) or loan repayment insurance (contingencies of death or disability), which may have been taken out.
- d) The moratorium may not:



- Change the agreed interest rate;
  - Charge expenses or commissions, except when:
    - in relation to an interest-free loan and when the effect of the expense or commission does not increase the APR agreed in the initial contract;
    - they refer to the premium for the extension of the insurance contract.
  - Be marketed together with any other linked or combined product.
  - Establish other additional personal or real guarantees not included in the original contract.
- e) When the financial entity grants a legal moratorium and a conventional moratorium (successively or simultaneously), the conventional moratorium agreement will include the recognition of the legal moratorium, suspending the effects of the conventional moratorium until the termination of the legal moratorium. A legal moratorium shall be understood to be that regulated in Art. 13.3, 14 and 15 of Royal Decree-Law 8/2020 and in Articles 24.2 and 25 of Royal Decree-Law 11/2020.

## **5. Measures in the employment and social security fields**

### **5.1. Consideration of COVID-19 as an occupational contingency arising from an accident at work**

Illnesses suffered by the personnel providing services at health or social-health centres as a result of the contagion of the SARS-CoV2 virus in the exercise of their profession during the state of emergency and the month following its termination, will be considered as a professional contingency derived from an accident at work. This must be accredited by the occupational risk prevention and occupational health services.

In case of death, the cause will be considered to be an accident at work provided that the death is derived from the contagion and has occurred within 5 years of it.

### **5.2. Processing and administrative silence in wage guarantee proceedings**

The Statute on Workers' Rights is amended with respect to the proceedings for claiming wages and compensation regulated in Art. 33, which are processed by FOGASA:

- a) The processing time for wage guarantee procedures shall be three months.
- b) Where this period to elapse without an express decision having been taken, the applicant may consider the application for recognition of the obligations to be borne by FOGASA to have been granted by administrative silence. In no case may the recognition of obligations be obtained through silence when in favour of persons who may not be legal beneficiaries or for an amount greater than that resulting from the application of the limits provided for.

### **5.3. Extension of the term of the extraordinary benefit on cessation of activity**

Royal Decree-Law 8/2020 is amended to extend the duration of the extraordinary benefit on cessation of activity, if applicable, until the last day of the month in which the state of emergency ends.

Contributions for which there is no obligation will be charged to the Social Security budget when the contribution is for common contingencies, to the collaborating mutual companies or, where appropriate, the corresponding management entity, and when the contribution is for professional contingencies and cessation of activity; and charged to the budget of the corresponding entities in all remaining cases of contributions.



## 5.8. Restart of the deadlines within the scope of the Labour and Social Security Inspectorate

The following deadlines suspended by Royal Decree-Law 15/2020 are resumed from June 1, 2020:

- deadlines on the duration of the Labour and Social Security Inspectorate's verification actions, and for the fulfilment of any non-expected requirements;
- deadlines on actions to demand accountability in the Social Security and social orders;
- deadlines relating to proceedings for the imposition of sanctions and for the settlement of Social Security contributions.

## 6. Measures in the commercial field

### 6.1. Formulation and approval of annual accounts

Royal Decree Law 8/2020 (which modified the general regime for the formulation and approval of annual accounts) is amended:

- a) The three-month period for the formulation of the annual accounts, the management report and other business documents will begin on June 1, 2020. However, the formulation will only be valid throughout the state of emergency.
- b) The legally established period for the approval of the annual accounts is reduced from 3 to 2 months from their formulation.

## 7. Measures in the field of taxation

### 7.1. Amendment to the general regime for the filing of corporate income tax self-assessments

- a) Corporate taxpayers whose deadline for the preparation and approval of the annual accounts for the year is in accordance with the provisions of Art. 40 and 41 of Royal Decree-Law 8/2020, shall file the tax return within the period provided for in Art. 124.1 of the LIS (within 25 calendar days of the conclusion of the 6 months following the end of the tax period).

If the annual accounts have not been approved by the end of the mentioned period,, the tax return will be made with the available annual accounts, considering these to be:

- For listed companies: the audited annual accounts referred to in Art. 41.1.a) of Royal Decree-Law 8/2020.
  - For all other taxpayers, and in the following order:
    - the audited annual accounts;
    - the prepared annual accounts;
    - the available accounting.
- b) When, according to the approved annual accounts, the tax self-assessment differs from the one presented, the taxpayer will be required to present a new self-assessment until November 30, 2020, distinguishing two cases:
    - a) If the new self-settlement results in a higher amount to be paid or in a lower amount to be returned than that requested, it will be considered supplementary. If it results in payment, interest will be accrued for late payment from the day following the end of the general term of Art. 124.1 of the LIS, but no surcharges will be accrued for late declaration without the requirement of Art. 27 of the LGT.



- b) In the remaining cases, the new self-settlement will take effect from its presentation, and will have the character of a rectification of the earlier one without the need for a resolution of the Tax Administration on its validity. It may be subject to full verification, without the provisions of Art. 120.3 of the GLT and Art. 126 and following of Royal Decree 1065/2007 being applicable, nor the Administration's powers to verify or check the earlier and the new self-settlement being restricted.

The limitations on the rectification of the options in Art. 119.3 of the GLT shall not apply to the new self-settlement.

- c) In the case of a return of amounts due, Art. 127 of the LIS will be applied, calculating the period of 6 months from November 30, 2020. However, when an amount to be returned is the result of an effective payment in the earlier self-assessment, interest will be accrued from the day following the end of the general period of Art. 124.1 of the LIS, and until the date on which the payment of the return is ordered.
- d) Presented self-settlements may be subject to verification and checking by the Tax Administration, which will carry out, where appropriate, the corresponding settlement. In particular, no preclusive effect shall be derived from the corrections of section b), point b).

## 7.2 New exemption in the Tax on Capital Transfers and Documented Legal Acts

A new exemption is established in the Law on Capital Transfers and Documented Legal Acts Tax that is applicable to the deeds of formalization of the following moratoria:

- a) Legal moratorium on credits and mortgage loans provided for in Art. 13.3 of Royal Decree-Law 8/2020.  
b) Legal moratorium on credits and loans without mortgage guarantee provided for in Art. 24.2 of Royal Decree-Law 11/2020.  
c) Conventional moratorium under sectoral framework agreements provided for in Art. 7 of Royal Decree-Law 19/2020.

## 7.4. Extension of the period of non-accrual of interest on arrears for SMEs and self-employed persons

The period of non-accrual of interest on arrears for deferrals in Art. 14 of Royal Decree-Law 7/2020 is extended to 4 months.

## 7.5. Extension of the deadline for the non-accrual of interest on arrears for the deferment of customs debts

The period of non-accrual of interest on arrears for deferrals in Art. 52 of Royal Decree-Law 11/2020 is extended to 4 months.

## 8. Other measures

### 8.3. Extension of the moratorium of Royal Decree-Law 11/2020 to financial leasing contracts

Financial leasing contracts shall be understood to be included within the objective scope of the temporary suspension of contractual obligations derived from any loan or credit without mortgage guarantee in force at the entry into force of Royal Decree-Law 11/2020, when contracted by a natural person who is in a situation of economic vulnerability as a consequence of the health crisis caused by COVID-19.



## **XXIII. Royal Decree-Law 20/2020, of May 29, establishing the minimum vital income<sup>42, 43</sup>**

*BOE of June 1, 2020. Entry into force on the day of its publication in the BOE*

The minimum vital income is created as an economic benefit of Social Security in its non-contributory modality, with the objective to prevent the risk of poverty and social exclusion of people who are in a vulnerable situation due to lack of sufficient economic resources to cover their basic needs. Through this instrument, the aim is to guarantee an improvement of real opportunities for social and labour inclusion of the beneficiaries.

The Royal Decree-Law regulates comprehensively the provision of the instrument that has the following as its most relevant elements:

### A) Features:

- a) It guarantees a minimum level of income by covering the difference between the sum of economic resources of any nature and the amount of guaranteed income;
- b) It is articulated in its protective action, differentiating according to whether it is addressed to an individual beneficiary or to a coexistence unit, taking into account its structure and specific characteristics;
- c) Its duration will continue as long as the situation of economic vulnerability persists and the requirements that originated the right to its perception are maintained;
- d) It is configured as a protection network aimed at allowing transit from a situation of exclusion to one of participation in society. With this aim, it will contain incentives for employment and inclusion in its design, articulated through different formulas of cooperation between administrations.
- e) It is non-transferable and may not be offered as a guarantee of obligations, or be subject to total or partial transfer, compensation or discount, retention or embargo, except in the cases provided for in the General Social Security Law.

### B) Beneficiaries:

- a) People who are members of a coexistence unit under the terms established in the Royal Decree-Law.
- b) People who are at least 23 years old and under 65 who live alone, or who, while sharing a residence with a coexistence unit, do not integrate with it, provided that the following circumstances concur:
  - Are not attached to someone by marriage or as unmarried couple. Compliance with this circumstance will not be required when the separation or divorce proceedings have begun or other circumstances established by regulation concur.
  - Do not form part of another coexistence unit. .Compliance with these requirements will not be required in the cases of women that experience gender-based violence or are victims of human-trafficking or sexual exploitation.

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<sup>42</sup> <https://www.boe.es/buscar/pdf/2020/BOE-A-2020-5493-consolidado.pdf>

<sup>43</sup> Validated by the Congress of Deputies in its session dated June 10, 2020.



C) Holders:

The persons with full capacity to act who request and receive it, either in their own name or in the name of a coexistence unit, assuming in this case the representation of the aforementioned unit, are the holders of this benefit.

D) Requirements for access to the guaranteed minimum income:

- a) To have legal and actual residence in Spain and have had it continuously and uninterruptedly for at least the year immediately prior to the date of filing of the application. This requirement will not be applicable to minors, victims of human-trafficking or sexual exploitation, nor to women victims of gender violence, where circumstances are proven.
- b) To be in a situation of economic vulnerability in the terms established in the Royal Decree-Law regarding the income and wealth of the beneficiaries.
- c) To have applied for the pensions and benefits in force to which they may be entitled, except for social wages, minimum insertion income or similar social assistance grants settled by the Autonomous Regions.
- d) If the beneficiaries are not working and are of legal age or emancipated minors, they must be registered as jobseekers, except in the cases determined by regulation.

E) Guaranteed minimum income:

- a) In the case of an individual beneficiary: annual amount established in the General State Budget Law each year for non-contributory pensions, divided into 12 monthly instalments.
- b) In the case of a coexistence unit: the amount of letter a) will be increased by 30% for each additional member from the second, up to a maximum of 220%.
- c) In the case of a single-parent family: a single-parent supplement equivalent to 22% of the amount established in letter a) will be added.



**XXIV. Royal Decree 555/2020, of June 5, extending the state of emergency declared by Royal Decree 463/2020, of March 14, declaring the state of emergency for the management of the sanitary crisis caused by COVID-19<sup>44</sup>**

*BOE of June 6, 2020. Entry into force on the day of its publication in the BOE.*

- The state of emergency is extended until 00:00 on June 21, 2020.
- The de-escalation process is intended to be completed during this extension, so as to it being the last extension of the state of emergency.
- The Autonomous Regions will be competent to decide, according to sanitary and epidemiological criteria, the overcoming of phase III in the different provinces, islands or territorial units of their Autonomous Region and, therefore, their entry into the new normality.

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<sup>44</sup> <https://www.boe.es/boe/dias/2020/06/06/pdfs/BOE-A-2020-5767.pdf>



## **XXV. Royal Decree-Law 21/2020, of June 9, on urgent prevention, containment and coordination measures to face the sanitary crisis caused by COVID-19<sup>45, 46</sup>**

*BOE of June 10, 2020. Entry into force on the day following its publication in the BOE.*

### **1. Purpose, scope and competences**

The purpose of the Royal Decree-Law is to establish the urgent measures of prevention, containment and coordination necessary to deal with the sanitary crisis caused by COVID-19, as well as to prevent possible outbreaks, once phase III of the Plan for the Transition to a New Normality has been passed by given provinces, islands and territorial units, and the state of emergency has expired.

It will be applied throughout the national territory until the Government declares the end of the sanitary crisis caused by COVID-19.

Regarding the competences:

- The General State Administration, on an exceptional basis and for reasons of extraordinary gravity or urgency, will be responsible for the promotion, coordination and adoption of whatever measures are necessary to ensure compliance with the provisions of the Royal Decree-Law, in accordance with its competences and with the collaboration of the Autonomous Regions.
- The competent organs of the State administration, and the administrations of the Autonomous Regions and Local Entities, will be responsible, within the scope of their respective competence, of the surveillance, inspection and control of the proper compliance with the measures established in the Royal Decree-Law.

### **2. Action plans and strategies**

Plans and strategies of action to deal with sanitary emergencies will be adopted, through coordinated actions in public health in accordance with Art. 65 of Law 16/2003, on cohesion and quality of the National Health System.

### **3. Duty of caution and protection**

A duty of caution and protection of a general nature is established: all citizens and holders of any activity regulated in the Royal Decree-Law must adopt the necessary measures to avoid the generation of risks of spread of COVID-19, as well as the own exposure to such risks.

### **4. Prevention and hygiene measures**

#### **4.1. Mandatory use of masks**

Persons over 6 years old must wear masks on roads and public spaces when it is not possible to guarantee an interpersonal distance of at least 1.5 meters. Also, in public means of transport, and in private ones of up to 9 seats including the driver, when they do not live together at the same address.

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<sup>45</sup> <https://www.boe.es/buscar/pdf/2020/BOE-A-2020-5895-consolidado.pdf>

<sup>46</sup> Validated by the Congress of Deputies in its session dated June 25, 2020



Exceptions: illness, respiratory distress, disability or dependency as required, individual outdoor sport, cases of force majeure, or incompatibility of its use due to the nature of the activity.

#### 4.2. Working place

The holders of economic activities must adopt measures of ventilation, cleaning and disinfection, provide workers with soap and water or hydroalcoholic gels or disinfectants, adapt the working conditions of the workers (organization of workstations, shifts and use of common areas) so that the safety distance of 1.5 meters between workers is guaranteed, and otherwise, provide them with protective equipment.

They should also adopt measures to avoid massive overlapping of people and for the gradual return to work in person and promote teleworking, when possible.

Workers with symptoms matching the disease will not go to their work place.

Specific measures are established for the different centers, facilities, places and establishments:

- Health centers, services and establishments;
- Educational centers;
- Social service centers;
- Commercial establishments;
- Hotels and tourist accommodation;
- Hotels and restaurant activities;
- Cultural facilities, public shows and other recreational activities;
- Facilities for sports activities and competitions; and
- Other centers, places, establishments, premises or entities that carry out their activity in other sectors.

### 5. Transport measures

#### 5.1. Public Passenger transport

In rail and road transport under the responsibility of the State subject to a public contract or public service obligations, operators must adjust supply levels to the evolution of demand recovery. Crowds should be avoided and the measures on the volume of occupancy of vehicles and trains should as well be respected.

Interprovincial air and land transport operators with a pre-allocated seat number must collect passengers' contact information for record-keeping purposes for a minimum of four weeks after the trip.

#### 5.2. Maritime transport.

In the services of the regular lines of maritime passenger transport and passenger and roll-on/roll-off cargo, the head of the General Directorate of the Merchant Marine may modulate the levels of service provision.

Maritime transport operators whose ships and vessels have a preassigned seat number must collect contact information for all passengers and keep the lists a minimum of four weeks after the trip.



### 5.3. Specific controls

Specific measures are established in relation to sanitary and operational controls in airports managed by AENA (DA 1<sup>a</sup>), and in matters of foreign health in ports of general interest (DA 2<sup>a</sup>).

## 6. Measures in relation to medicines, medical devices and products necessary for the protection of health

### 6.1. Medicines

There is still an obligation to report on the availability stock, amounts supplied and forecasts for the distribution of essential medicines for the sanitary management of COVID-19. Supply must be ensured in health centers and services, and this requires a distribution capable of covering consumption with the necessary agility.

### 6.2. Medical devices and biocides

The essential measures are incorporated to ensure the manufacture and provision of surgical masks, surgical gowns, hydroalcoholic solutions and gels for hand disinfection and healthy skin antiseptics at an adequate rate to meet the considerable volume of existing demand.

## 7. Action regarding early detection, control of sources of infection and epidemiological surveillance

- a) Measures are foreseen for the early detection of the disease and the control of the sources of infection and for epidemiological surveillance.
- b) Status of COVID-19 as a disease that must be declared as matter of urgency.
- c) Continuity is given to a series of obligations of collection, treatment and remission of information, of the relevant epidemiological and sanitary data, always safeguarding the rights of protection of personal data, as well as the system established with the laboratories for the collection and remission of information with the result of diagnostic tests by PCR in Spain as a complement to the individualized surveillance system of COVID-19 cases.

## 8. Measures to ensure the health system's operability

- a) The competent administrations will ensure the sufficient availability of healthcare staff. In particular, a sufficient number of professionals involved in the prevention and control of the disease, its early diagnosis, case management and epidemiological surveillance.
- b) The health authorities of the Autonomous Regions must have contingency plans in place to guarantee their capacity to respond and the coordination between the public health, primary care and hospital care services. These plans must also include specific actions to return to normality.
- c) The Autonomous Regions must send to the Ministry of Health the information on the situation of the assistance capacity and the needs of human and material resources.

## 9. Penalty system

- a) Non-compliance with the prevention measures and obligations provided for in this Royal Decree-Law, when they constitute administrative infractions in public health, may be sanctioned under the terms of the General Law on Public Health.



- b) The surveillance, inspection and control of compliance with said measures, as well as the instruction and resolution of the appropriate sanctioning procedures, will correspond to the competent organs of the State, the Autonomous Regions and Local Entities within the scope of their respective competences.

## 10. Other measures

### 10.1. Guarantees from the Pan-European Guarantee Fund in response to the COVID-19 crisis

The General State Administration is authorized to grant guarantees maximum amounting to 2,817,500,000 euros in 2020 to cover the costs and losses in financing operations carried out by the European Investment Bank Group through the Pan-European Guarantee Fund in response to the COVID-19 crisis.

The guarantees shall be unconditional, irrevocable and at first demand from the European Investment Bank and waiving the benefit of excussion set out in Art. 1.830 of the Civil Code.

### 10.4. Extension of extraordinary measures for private law legal entities

The provisions of Royal Decree-Law 8/2020 allow for:

- a) The holding of general meetings and meetings by videoconference or by audioconference call of the governing and administrative bodies of associations, civil and commercial companies, the governing council of cooperative societies and the board of trustees of foundations, as well as the boards or assemblies of associates or partners.
- b) The holding of meetings or assemblies of associates or partners by videoconference or by audioconference call.
- c) The adoption of resolutions by the governing and administrative bodies of associations, civil and commercial societies, the governing council of cooperative societies and the board of trustees of foundations by written consent and without a meeting.

### 10.5. Consumer protection

- a) The provisions of Royal Decree-Law 11/2020 are amended with regard to the right of termination of certain contracts without penalty by consumers and users, in order to extend their application to those contracts that may be impossible to execute as a result of the measures imposed by the different administrations during the phases of de-escalation or new normality, once the state of emergency has ended.
- b) Its content is also adapted to the Recommendation of the European Commission (EU) 2020/648 of 13 May 2020 (post-Royal Decree-Law 11/2020), on the vouchers offered to passengers and travellers as an alternative to reimbursement for cancelled package travel and transport services in the context of the COVID-19 pandemic:
  - The possibility of issuing vouchers is limited to the voluntary prior acceptance by the passenger or traveller.
  - An automatic period of 14 days is established for the refund of the voucher amount at the end of its validity period, if it has not been redeemed.
- c) Restrictions on commercial communications of entities engaged in gambling activity are lifted.



## **XXVI. Royal Decree-Law 22/2020, of June 16, regulating the creation of the COVID-19 Fund and laying down the rules relating to its distribution and release<sup>47</sup>**

*BOE of June 17, 2020. Entry into force on the day of its publication in the BOE*

### **1. Creation of the COVID-19 Fund**

#### **1.1. Object and characters**

The COVID-19 Fund is created for an overall amount of 16,000,000,000 euros, established as an exceptional budgetary fund aimed at providing greater funding to the Autonomous Regions and Cities to address the budgetary impact of the crisis caused by COVID-19, by authorising an extraordinary credit in the General Secretariat of Autonomous and Local Funding (Program 941 O).

The Fund will be distributed in four tranches by transfers that will not be conditional, so it will be the responsibility of the Autonomous Regions and Cities to allocate these resources for the purpose for which they have been granted.

The amount of expenditure incurred by each Autonomous Region or City equivalent to the resources allocated in Tranches 1, 2 and 3 shall be considered expenditure financed from finalist funds from the State administration, for the purposes of Art. 12.2 of the Organic Law on Budgetary Stability and Financial Sustainability of Public Administrations.

### **2. Other measures**

#### **2.1. Actions of the Administration and taxable persons through digital systems**

The General Tax Law (Ley General Tributaria) is amended to incorporate the actions of the administration and taxable persons by videoconferencing and other similar electronic means in the procedures for the application of taxes, in order to promote the exercise of rights and the fulfilment of tax obligations, in particular in the context of the new normality following the sanitary crisis of COVID-19.

Systems should allow two-way and simultaneous communication of image and sound, and visual, auditory and verbal interaction between taxpayers and the acting body. They must ensure the safe transmission and reception of the documents resulting from the actions carried out, ensuring their authorship, authenticity and integrity.

The use of these systems will occur when determined by the Tax Administration and will require the conformity of the taxable person in relation to its use and the date and time of its development.

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<sup>47</sup> <https://www.boe.es/buscar/pdf/2020/BOE-A-2020-6232-consolidado.pdf>



## **XXVII. Royal Decree-Law 23/2020, of June 23, which approves measures in the field of energy and in other areas for economic recovery<sup>48</sup>**

*BOE of June 24, 2020. Entry into force the day after its publication in the BOE<sup>49</sup>.*

### **1. Measures in the field of energy<sup>50</sup>**

#### **1.1. Measures for the orderly development and promotion of renewable energy**

- a) Criteria are established to order access and connection to electricity transmission and distribution networks: the technical feasibility and soundness of the projects will be taken into account, depending on compliance with the different maximum terms established for certain administrative milestones, distinguishing four cohorts based on the date of granting the access permit.
- b) The orderly development of electrical energy production facilities from renewable energy sources is promoted: Law 24/2013 on the Electricity Sector is amended to establish a new mechanism for competitive competition for renewable energy projects, enabling the Government to establish another remuneration framework, alternative to the specific remuneration regime, in which the variable on which it will be offered will be the energy remuneration price. Mechanisms may be established in order to consider the particularities of the renewable energy communities and small-scale facilities and demonstration projects for the purposes of granting the new compensation framework.
- c) Administrative procedures are simplified for the development of transport, distribution, marketing and supply activities.

#### **1.2. Measures to promote new business models**

The Electricity Sector Law is modified in order to eliminate administrative barriers, implement a new legal framework that allows boosting economic activity, the sector's competitiveness, employment, digitization, decarbonisation and climate neutrality, in the context of the Transition Energy, as well as incorporating certain EU Directives, in particular, those related to:

- a) Energy storage.
- b) Independent aggregators.
- c) Renewable energy communities.
- d) Hybridization.

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<sup>48</sup> <https://www.boe.es/buscar/pdf/2020/BOE-A-2020-6621-consolidado.pdf>

<sup>49</sup> The provisions of AP 6<sup>a</sup> regarding the sanitary control of international passengers, will be in force until the Government declares the end of the health crisis situation caused by COVID-19.

<sup>50</sup> Through this Royal Decree-Law, the following Directives are partially incorporated into the Spanish legal system:

- Directive 2019/944 of the European Parliament and of the Council of 5 June 2019 on common rules for the internal market in electricity and amending Directive 2012/27 / EU.
- Directive (EU) 2018/2001 of the European Parliament and of the Council of 11/12/2018, regarding the promotion of the use of energy from renewable sources.
- Directive (EU) 2018/2002 of the European Parliament and of the Council of 11/12/2018 amending Directive 2012/27 / EU on energy efficiency.



- e) High capacity recharging infrastructures greater than 250 kW.
- f) Simplified authorization of R + D + i projects.
- g) Regulatory test banks.
- h) Simplified authorization of mobile network facilities.
- i) Optimization of the use of the granted access capacity.

### 1.3. Measures to promote energy efficiency

- Law 18/2014, on the approval of urgent measures for growth, competitiveness and efficiency, is amended to extend the validity of the national system of energy efficiency obligations until 2030, and to introduce modifications to the National Fund of Energy Efficiency
- The limits of investment in electricity transmission and distribution networks are modified (AP 2<sup>a</sup>)

### 1.4. Other measures

- a) The purpose of the Institute for Just Transition is modified O.A. (DF 2<sup>a</sup>), which will include the identification and adoption of measures that guarantee workers and territories affected by the transition to a greener, low-carbon economy, equitable and supportive treatment, minimizing the negative impacts on employment and the depopulation of these territories.
- b) The Minister for the Ecological Transition and the Demographic Challenge is empowered to use the surplus of income from the electricity system to cover the costs of the system of 2019 and 2020.
- c) Accompanying measures are established for the facilities under the specific remuneration regime whose operating costs depend essentially on the price of DA fuel (4th).
- d) A moratorium on new access permits is introduced, with exceptions, as long as the regulatory framework for access and connection is not developed.
- e) A moratorium is established on the obligations to contribute to the National Energy Efficiency Fund in 2020 for SMEs.
- f) The Electricity Sector Law is amended in order to specify as the cost of the electrical system the expenses caused by the accounts managed by the body in charge of the settlements to carry out the settlement of the regulated costs of the electricity sector.

## 2. Tax measures

### 2.1. Deduction in Corporation Tax for activities of technological innovation of production processes in the value chain of the automotive industry

With effect for the tax periods that begin within the years 2020 and 2021, the deduction percentage is increased to 25% for expenses incurred in carrying out technological innovation activities resulting in technological progress in obtaining new production processes in the automotive industry value chain, or substantial improvements from existing ones. For the application of the deduction it will be necessary for the entity to have obtained a reasoned report on the qualification of the activity as such.

### 2.2. Freedom of amortization in Corporation Tax for investments made in the value chain of electric, sustainable or connected mobility

With effect for the investments made in the year 2020, investments in new elements of property, plant and equipment (except real estate) that involve the sensorization and monitoring of the production chain, as well as the implementation of manufacturing systems based on modular platforms or that reduce the environmental impact, effects on the automotive industrial sector, and made available to the taxpayer within the year 2020, may be freely amortized as long as, during the 24 months following the start date of the tax period in which the acquired



elements come into operation, the entity's total average workforce is maintained compared to the 2019 average workforce.

The amount of the investment that can benefit will be a maximum of 500,000 euros.

Taxpayers must provide a reasoned report issued by the Ministry of Industry, Commerce and Tourism to qualify the taxpayer's investment as suitable.

### **3. Environmental measures**

#### **3.1. Streamlining environmental assessment procedures**

Law 21/2013, on environmental assessment, is amended to provide the environmental assessment procedure with greater agility and legal certainty, facilitating the processing of projects that promote economic reactivation while guaranteeing the protection of the environment.

#### **3.2. Extension of the validity of the impact statements**

The extension of the validity of the impact statements is regulated, thus avoiding the existing legal vacuum, speeding up the procedure for determining the scope of the environmental impact study and the one related to the simplified environmental evaluation, making it equal to the ordinary environmental evaluation procedure.

### **4. Other measures**

#### **4.1. Destination of the surplus of local entities corresponding to 2019 to finance vehicles with environmental label ZERO or ECO**

Local entities may allocate, in 2020, a maximum of 7% of the positive balance corresponding to the year 2019 that results from the application of the rules to the effect of the Organic Law of Budgetary Stability and Financial Sustainability, to finance investment expenses in electric vehicles with a ZERO environmental label, or failing that, with an ECO label, and in recharging infrastructures.

#### **4.2. Health control of international passengers**

Without prejudice to the preventive measures adopted in application of the EASA / ECDC Guidelines (European Aviation Safety Agency / European Centre for Disease Prevention and Control), the Ministry of Health will determine the necessary health controls to which passengers who must undergo arrive in Spain by air or sea, and the scope of these controls, being responsible for their execution. They may include taking the temperature, a documentary check (public health form) and a visual check on the passenger's condition.

#### **4.3. Modification of Law 14/2011, on Science, Technology and Innovation**

Law 14/2011 is amended to align Spanish regulations on subsidies and public aid in the field of scientific and technical research and innovation, with that of the other Member States of the European Union and the international environment, in order to guarantee equal opportunities for Spanish entities in the search for EU funds in competitive environments.



## **XXVIII. Royal Decree-Law 24/2020, of June 26, on social measures to reactivate employment and protect self-employment and competitiveness in the industrial sector**<sup>51</sup>

*BOE of June 27, 2020. Entry into force the same day of its publication in the BOE.*

### **1. Measures in the field of employment**

Social measures to reactivate employment are established within the framework of the II Social Agreement in Defence of Employment.

#### **1.1. ERTes due to force majeure provided for in Royal Decree-Law 8/2020**

ERTes may not be requested due to force majeure provided for in Royal Decree-Law 8/2020 as of 06/27/2020.

The validity of these ERTes requested prior to 06/27/2020 is extended until 09/30/2020.

Certain obligations are established for companies and entities in relation to these ERTes (reinstatement of workers, communication of the total resignation to the labour authority, communication to the Public Employment Service of variations in data contained in the initial request) and overtime, the outsourcing and new hires are prohibited, with exceptions, and in this case, the workers' representatives must be informed.

#### **1.2. ERTes for economic, technical, organizational and production reasons**

ERTes started from 06/27/2020 to 09/30/2020 will be subject to art. 23 of Royal Decree-Law 8/2020, with certain specialties, among which we highlight that they can be processed from an ERTE situation due to force majeure, without interruption between the two.

These ERTes also prohibit overtime, outsourcing, and new hires, with exceptions, and in this case the workers' representatives must be informed.

#### **1.3. Extraordinary measures regarding unemployment protection**

The unemployment protection measures provided for in sections 1 to 5 of art. 25 of Royal Decree-Law 8/2020 will be maintained, and they will be extended to workers of companies and entities that take up an ERTE as of 07/01/2020, as their activity is prevented by the adoption of new restrictions or containment measures that impose it. The measures provided for in art. 25.6 of Royal Decree-Law 8/2020 will apply until 12/31/2020.

The managing entity of unemployment benefits will extend until 09/30/2020 the maximum duration of the rights recognized under the ERTes of Royal Decree-Law 8/2020, for those whose start date is prior to 06/27/2020.

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<sup>51</sup> <https://www.boe.es/buscar/pdf/2020/BOE-A-2020-6838-consolidado.pdf>



#### 1.4. Exemption from listing in ERTes

Companies and entities will be exempt from the payment of the business contribution to the Social Security contribution and for concepts of joint collection, in certain percentages according to situations:

A) In the case of ERTes due to force majeure or for economic, technical, organizational or production reasons requested before 07/27/2020, with respect to the months of July, August and September: for active workers the exemption will be from 60% and for the inactive or with reduced working hours of 35%, if the company had had less than 50 workers registered in the Social Security on 02/29/2020. Otherwise, the percentages will be 40% and 25% respectively.

B) In the case of companies and entities that are in ERTE due to total force majeure as of 06/30/2020, with respect to registered workers who continue with their suspended activities as of 07/01/2020: the exemption will be 70%, 60% and 35% for the contributions accrued in June, August and September, respectively, if the company had had less than 50 workers registered in the Social Security on 02/29/2020. Otherwise, the percentages will be 50%, 40% and 25% respectively.

C) In the case of companies and entities that as of 07/01/2020, are prevented from carrying out their activity by the adoption of new restrictions or containment measures (prior authorization of an ERTE of force majeure based on the provisions in article 47.3 of the Workers Statute): 80% of the business contribution accrued during the closing period, and until 09/30/2020, if the company had had less than 50 workers registered in the Social Security on 02/29/2020. Otherwise, it will be 60% of the business contribution and the fees for joint collection.

These exemptions in the contribution will not have effects for the workers, maintaining the consideration of the period in which they are applied as effectively quoted to all intents and purposes.

#### 1.5. Limits related to dividend distribution and fiscal transparency

- Companies and entities that have their tax residence in countries or territories classified as tax havens will not be able to take advantage of the ERTes regulated in the Royal Decree-law.
- Commercial companies or other legal persons that avail themselves of the ERTes regulated in the Royal Decree-Law and that use public resources may not proceed to the distribution of dividends corresponding to the fiscal year in which these ERTes are applied, except if on 29 / 02/2020 they had less than 50 workers or assimilated registered under the Social Security System.

#### 1.6. Safeguarding employment

The commitment to maintain employment during the 6 months after the restart of activity (DA 6 of Royal Decree-Law 8/2020), will be extended to companies and entities that apply an ERTE for economic, organizational or production technical reasons and benefit from the above related exemptions.

#### 1.7. Extension of art. 2 and 5 of Royal Decree-Law 9/2020 on employment protection

The measures provided for the ERTes of Royal Decree-Law 8/2020 are extended until 09/30/2020:

- Force majeure and economic, technical, organizational and production causes cannot be understood as justification for termination of the employment contract or dismissal.



- The suspension of temporary contracts, including learning, relief and interim contracts, will interrupt the calculation of both the duration of these contracts and the reference periods equivalent to the suspended period, with respect to the affected workers.

## 1.8. Social dialogue and pact for employment

The Ministry of Labour and Social Economy will meet, as soon as possible, with the Spanish Confederation of Business Organizations (CEOE), the Spanish Confederation of Small and Medium-sized Enterprises (CEPYME), Workers' Commissions (CC.OO.) and the General Union of Workers (UGT) to address the issues related to the unemployment benefit recognized during the ERTes derived from the COVID-19 to people with various part-time contracts and possible solutions to consumption during the state of alarm of benefits and unemployment benefits for people not affected by ERTes.

The Government and the previous business and union organizations agree, through the four dialogue tables established with the Prime Minister, to incorporate measures aimed at job creation.

## 2. Support measures for self-employed workers

### 2.1 Exemption from the contribution of self-employed workers who cease to receive the extraordinary benefit of cessation of activity

As of 07/01/2020, the self-employed workers affiliated to or registered in the RETA or in the SS Special Regime for Sea Workers who had been receiving the extraordinary benefit on 06/30/2020 by cessation of activity of Royal Decree-Law 8/2020, when they cease to receive the benefit, they will be entitled to a 100% exemption from their contributions to Social Security and vocational training for July contributions, 50% for August and 25% for September.

### 2.2. Provision of cessation of activity and self-employment

Self-employed workers who have been receiving until 30/06/2020 the extraordinary benefit for cessation of activity, may request the benefit for cessation of activity provided for in art. 327 of the General Law of Social Security, when the requirements of art. 330.1 of the Law are fulfilled, and maximum until 09/30/2020.

Access to this benefit will require proof of a reduction in billing during the third quarter of 2020 of at least 75% in relation to the same period in 2019, as well as not having obtained higher net yields than 5,818.75 euros during the third quarter of 2020. To determine the right to the monthly benefit, the net income for the quarter will be prorated, not exceeding 1,939.58 euros per month.

### 2.3. Extraordinary benefit of cessation of activity for seasonal workers

An extraordinary benefit is established for cessation of activity for seasonal workers, considered for these purposes as those self-employed workers whose only job during the last 2 years had been carried out in the RETA or in the Special Regime of Sea Workers during the months of March to October, and have been registered for at least 5 months a year.

Certain requirements must be met to qualify, and the amount will be equivalent to 70% of the minimum contribution base that corresponds to the activity performed. It will have a maximum duration of 4 months, and during the receipt of the benefit there will be no obligation to contribute, the worker remains registered or assimilated to register.



#### 2.4. Follow-up Commission on support measures for the recovery of the activity of self-employed workers

A follow-up commission on support measures for the recovery of the activity of self-employed workers is created, which will be made up of the people designated for this purpose by:

- the Ministry of Inclusion, Social Security and Migration
- Autonomous Workers Association (ATA)
- the Union of Professionals and Self-Employed Workers (UPTA) and
- The Union of Associations of Autonomous Workers and Entrepreneurs (UATAE).

### 3. Protective measures for fishermen

The verbal employment contracts of the fishermen that were in force on 06/27/2020 will subsist and must be formalized in writing within 1 month from this date. The Statute of Workers is modified to establish the obligation that the fishermen's contracts be in writing.

Incorporates into the legal system of Council Directive (EU) 2017/159 of December 19, 2016, regarding the repatriation of fisheries crew: the owners of fishing vessels flying the Spanish flag and entering a foreign port are obliged to repatriation to their country of residence and must take out compulsory insurance or equivalent financial guarantee in order to guarantee the right of fishermen enrolled to repatriation to their country of residence, in certain cases.

### 4. Other measures

- The Spanish Reserve Fund for Guarantees of Electro-intensive Entities (FERGEI) is created, to cover on behalf of the State of the risks derived from medium and long-term purchase and sale operations of electricity supply between consumers of electrical energy that have the condition of electro-intensive consumers, and the different providers of electrical energy in the production market, promoting the development of renewable energy sources, in order to provide greater security and certainty to these contracts and favour the participants' investment.
- The Government, in view of the remote and insular nature of the Canary Islands that confer them the status of the outermost region of the European Union, will take into account its particularities until the resumption of international air traffic.