

Under these lines are listed the latest extraordinary measures as approved by the Government per the Royal Decree-Law 8/2020.

SUPPORT MEASURES FOR WORKERS, FAMILIES AND VULNERABLE GROUPS.

1. **Distance working** is established as a preference over temporary cessation or reduction of activity.

A programme will be launched to finance the corresponding material by activating aid and credits for SMEs within the ACELERA PYME programme of the public company RED.ES.

2. **Family reconciliation is** facilitated.

Employees who prove that they have a duty of care towards their spouse or partner, as well as towards family members by blood up to the second degree of the employee, will have the right to adapt their working day and/or reduce it, when there are exceptional circumstances related to the actions necessary to prevent the community transmission of the COVID-19.

The following are considered exceptional circumstances:

- When the presence of the employee is necessary for the care of such people for reasons of age, illness or disability and they need direct personal care.
- When there are decisions adopted by the Authorities that imply the closure of educational centres or of any other nature that provide care or attention to the person in need of them.
- When the person who has hitherto been responsible for the direct care or assistance of the working person's spouse or relative up to the second degree cannot continue to do so for justifiable reasons related to the COVID-19.

The right to adapt the working day may concern the distribution of working time or any other aspect of working conditions. It may consist of a change of shift, alteration of working hours, flexible working hours, split or continuous working hours, change of place of work, change of functions, change in the form of provision of work, including remote working, or any other change in conditions which is available in the undertaking or which can be reasonably and proportionately implemented, taking into account the temporary and exceptional nature of the measures provided for in the rule.

Working persons shall be entitled to a special reduction in working hours in the situations provided for in Article 37.6 of the Workers' Statute, with a proportional reduction in their salary. The special reduction in the working day must be notified to the company 24 hours in advance, and may reach 100% of the working day if necessary.

3. **Self-employed workers** whose activities are suspended, or, in other cases, when their turnover in the month prior to that for which the benefit is requested is reduced by at least 75% in relation to the average turnover for the previous six-month period, shall **be entitled to the extraordinary benefit for cessation of activity**, provided that they meet the following requirements:

- Be affiliated to and registered in the Special Social Security Regime for Self-Employed or Autonomous Workers on the date of the declaration of the state of alarm.
- In the event that your activity is not directly suspended, prove that your turnover has been reduced by at least 75% compared to the previous six months.
- Be up to date with the payment of social security contributions (if not, you will be invited to pay)

The **amount of** the benefit regulated in this article shall be determined by applying 70% to the regulatory base. Where the minimum contribution period for entitlement

to the benefit is not accredited, the amount of the benefit shall be equivalent to 70% of the minimum contribution base under the Special Social Security Scheme for Self-Employed Workers (944.35 euros) or, where appropriate, under the Special Social Security Scheme for Seafarers.

The extraordinary benefit for cessation of activity will have a duration of 1 month, which can be extended until the end of the state of alarm.

The time of their receipt shall be deemed to be the time of contribution and shall not reduce the periods of severance pay to which the beneficiary may be entitled in the future.

Such payment shall be incompatible with any other benefit under the social security system.

4. Measures are established to seek a **moratorium on the mortgage debt for the acquisition of the habitual residence** of those who suffer extraordinary difficulties in meeting their payment. They will be applied to loan or credit contracts secured by a real estate mortgage whose debtor is in a situation of economic vulnerability.

The application for the moratorium will lead to the suspension of the mortgage debt during the period stipulated for it and the consequent non-application of the early maturity clause in the mortgage loan contract during the period of the moratorium. During this period the payment of the mortgage instalment, or any of the concepts that make it up (amortization of the capital or payment of interest), may not be demanded, either in full or as a percentage. Nor will interest be accrued.

The same measures shall also apply to the principal debtor's guarantors and sureties.

5. Measures are established to make the temporary activity adjustment mechanisms more flexible in order to **avoid layoffs**. The procedure for carrying out RSTEs is speeded up.

Suspensions of contracts and reductions in working hours that have a direct cause in losses of activity as a result of COVID-19, which imply the suspension or cancellation of activities, temporary closure of premises of public affluence, restrictions on public transport and, in general, on the mobility of people and/or goods, Lack of supplies that seriously prevent the continuation of the ordinary development of the activity, or in urgent and extraordinary situations due to the infection of the staff or the adoption of preventive isolation measures decreed by the health authority, which are duly accredited, shall be considered as coming from a situation of force majeure.

In these cases:

- The right to contributory unemployment benefit is recognised for the workers concerned, even if they do not have the minimum period of contributory employment required to do so.
- The time in which the unemployment benefit is received at the contributory level that brings about the immediate cause of the aforementioned extraordinary circumstances, will not count for the purpose of consuming the maximum periods of receipt established.

In all cases it will be required that the start of the employment or corporate relationship had been prior to the date of entry into force of this royal decree law.

Unemployment benefits received by discontinuous permanent workers and by those who perform permanent and periodic work that is repeated on certain dates, who have had their employment contracts suspended as a result of the impact of the COVID-19 for periods which, had this extraordinary circumstance not occurred, would have been of activity, may be resumed, with a maximum limit of 90 days, when they are legally unemployed again.

Also, the deadlines are made more flexible in relation to the procedures for suspension and reduction of working hours for economic, technical, organizational and production reasons.

The submission of applications for initial registration or resumption of the benefit and unemployment benefit after the statutory deadlines does not reduce the duration of entitlement to the corresponding benefit.

6. In cases of suspension of contracts and reduction of working hours authorised on the basis of temporary force majeure linked to COVID-19, the Social Security Treasury **will exempt companies from payment of 75% of the company's social security contribution, with 100% exemption from the contribution in the case of companies with fewer than 50 employees.**

Such exemption shall have no effect on the employee.

Exemption from contributions will be applied by the General Treasury of Social Security at the request of the employer, after communication of the identification of the workers and the period of suspension or reduction of the working day.

The extraordinary measures approved in the field of employment provided for in this Royal Decree-Law shall be subject to a commitment by the company to maintain employment for a period of six months from the date of resumption of activity.

On the other hand, the specialities provided for in Article 22, sections 2 and 3, and Article 23 of the Royal Decree Law shall not be applied to employment regulation proceedings for the suspension of employment contracts or for the reduction of working hours initiated or communicated before the entry into force of this Royal Decree and based on the causes provided for therein.

The extraordinary measures regarding contributions and unemployment protection regulated in articles 24 to 27 will be applied to those affected by the procedures for the suspension of contracts and reduction of working hours notified, authorised or

initiated prior to the entry into force of this Royal Decree-Law, provided that they derive directly from the COVID-19.

7. Various **liquidity guarantee** measures are established to sustain economic activity in the face of the transitional difficulties resulting from the situation generated by COVID-19.

This regulation provides for the approval of a line of guarantees on behalf of the State for companies and self-employed persons of up to 100.000 million euros, covering both the renewal of loans and new financing by credit institutions, financial credit establishments, electronic money institutions and payment institutions, to meet their needs arising, among others, from the management of invoices, working capital requirements or other liquidity needs, including those arising from the maturity of financial or tax obligations, to facilitate the maintenance of employment and to mitigate the economic effects of COVID-19.

In addition, as a complement to the previous measure, the State Budget Law allows the ICO to increase its net borrowing capacity by 10 billion euros, in order to immediately provide additional liquidity to companies, especially SMEs and the self-employed, through the ICO's existing lines of financing.

8. **Customs import procedures are also streamlined** in the industrial sector.
9. In view of the difficulties faced by taxpayers in complying with certain **tax obligations and procedures in tax proceedings**, mainly to meet requirements and make claims in due time in tax application procedures, tax penalties and some tax reviews, the deadlines available to the taxpayer will be made more flexible:

- The **deadlines for payment of tax debts in** both the voluntary and executive periods, the payment derived from the agreements of deferment and instalments granted, the deadlines related to the development of the auctions and awarding of goods and the **deadlines for attending the**

requirements, seizure proceedings and requests for information with tax implications, to make representations in relation to acts of opening of said procedure or of hearing, dictated in procedures of application of taxes, sanctions or declaration of nullity, refund of undue income, rectification of material errors and revocation, which have not concluded at the entry into force of this royal decree law, will **be extended until April 30, 2020**.

- Those others that are communicated from the entry into force of this measure are **extended until 20 May 2020**, unless the one granted by the general rule is greater, in which case it will be applicable.

The period from the entry into force of this Royal Decree-Law until 30 April 2020 shall not count for the purposes of the maximum duration of the procedures for the application of taxes, penalties and reviews processed by the State Tax Administration Agency, although during said period the Administration may promote, order and carry out the essential procedures.

This period shall also not count for the purposes of any limitation or lapse period.

For the sole purpose of calculating the limitation periods, in the appeal for reversal and in the economic-administrative procedures, the resolutions that end them shall be deemed to have been notified when there is evidence of an attempt to notify the resolution between the entry into force of this Royal Decree-Law and 30 April 2020.

The period for lodging economic-administrative appeals or claims against tax acts, as well as for appealing through administrative channels against the decisions handed down in economic-administrative proceedings, will not commence until the end of this period, or until notification has been given, if the latter has taken place after that time.

In addition, the time limits for responding to requests for information formulated by the General Directorate of Cadastre that are within the time limit for responding to the entry into force of this royal decree law are extended until 30 April 2020. And the acts of opening of claims or hearings that are communicated as of the entry into force of this measure will have a deadline of 20 May 2020, unless the deadline granted by the general rule is longer, in which case this will apply.

10. Chapter IV sets out **measures to support research** on COVID-19.

11. Chapter V establishes a series of extraordinary measures applicable to the functioning of the governing bodies of legal entities governed by private law and also establishes a series of extraordinary measures applicable to the functioning of the governing bodies of listed companies. Furthermore, the period established in Law 22/2003, of 9 July, on Bankruptcy is interrupted so that the debtor who is in a state of insolvency does not have the duty to request the declaration of bankruptcy.

OTHER NOTABLE MEASURES

1. Extraordinary measures applicable to legal persons governed by private law.

The period of 3 months from the end of the financial year for the governing body or administration of a legal entity obliged to prepare the annual accounts is suspended until the end of the state of alarm, resuming again for another three months from that date.

2. Suspension of the expiration period of the register entries during the validity of the royal decree declaring the alarm state.

In particular, the period of expiry of entries for presentation, precautionary notes, mentions, marginal notes and any other entries in the register that may be cancelled due to the passage of time is suspended.

The calculation of the deadlines will be resumed on the day following the end of the alarm state or its extension, as the case may be.

3. Extension of the validity of the NID.

The validity of the national identity card for adults holding a document that expires from the date of entry into force of the Royal Decree declaring the state of alert for the management of the health crisis situation caused by COVID-19 is extended for 1 year until 13 March 2021.

4. Amendment of the revised text of the Law on Transfer Tax and Stamp Duty approved by Royal Legislative Decree 1/1993 of 24 September.

A new exemption from the gradual quota for notarial documents is added to the modality of documented legal acts for the deeds of formalisation of contractual novation of loans and mortgage credits that take place under the protection of Royal Decree Law 8/2020, of 17 March, on extraordinary urgent measures to deal with the economic and social impact of the COVID-19.