

## **REOPENING OF THE ADMINISTRATIVE DEADLINES AND THE ACCOUNTING PERIODS OF CAPITAL COMPANIES**

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The administrative deadlines that were suspended due to the health crisis caused by Covid-19, will be resumed starting on 1 June 2020, in all cases provided for in the legislation adopted during the period of the alert state and its extensions.

The following deadlines are of particular relevance:

- The accounting period for the entire accounting cycle of capital companies (drafting, authentication, verification, audit, deposit and closure) for three months.
- For the appointment of an auditor of annual accounts in the capital companies.
- The notice of an ordinary invitation to tender for transfers in registers is hereby maintained.
- For the submission of applications.
- According to Article 498 of the Mortgage Regulation, those who already submitted their application may not withdraw from it.
- For applications for substitution and in appeals against statutory registration certificates.
- In general terms, all the periods specified in months will be resumed.

The deadlines for the registration of entries in accordance with Article 42 of Royal Legislative Decree No 8/2020 of 17 March 1983 remains suspended.

Barcelona, June 8th 2020