

Royal Decree-Law 11/2020, of March 31, which adopts urgent complementary measures in the social and economic field to deal with COVID-19.

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STATEMENT OF MOTIVES

On March 11, 2020, the World Health Organization declared an international pandemic of the public health emergency situation caused by COVID-19. The rapid spread, both nationally and internationally, has motivated the need to react quickly and to adopt urgent and forceful measures with the aim of cushioning the impact of this unprecedented crisis.

This health crisis is having a direct impact on the economy and on society, on production chains and on the day-to-day life of citizens, as well as on financial markets, subject to high volatility in recent weeks.

Beyond the impact on the global economy, sanitary containment measures involve temporarily reducing economic and social activity for the productive and social fabric, restricting mobility and paralyzing the activity of numerous sectors, with significant loss of income for households, freelancers and companies.

The impact that the current emergency situation ends up having will depend, to a large extent, on the mobilization of national and European Union resources and on coordination between budgetary, monetary, financial and structural policies.

In these exceptional circumstances, economic policy must be aimed at protecting employment, helping the most vulnerable and maintaining the productive fabric. A rapid return to normality should be encouraged once mobility conditions are restored and containment measures are lifted.

In the face of this public health emergency situation, the Government of Spain has been adopting urgent response measures that are added to actions at the community and international level. Thus, in recent weeks, a comprehensive package of economic and social measures has been approved to act on three major fronts: first, to fight the epidemic through the strengthening of health services and research; second, to support all citizens, that is, workers, families, and the self-employed, paying special attention to the most vulnerable; and third, to support economic activity with liquidity and flexibility measures aimed at alleviating costs for companies. All these measures seek to maintain a minimum of economic activity in the most affected sectors. In other words, to avoid that the economic slowdown derived from a conjunctural situation such as the current one has an impact of a structural nature that damages the economic and social recovery once this exceptional situation is overcome.

All these measures are included in the following Royal Decree-laws: Royal Decree-Law 6/2020, of March 10, which adopts certain urgent measures in the economic field and for the protection of public health; Royal Decree-Law 7/2020, of March 12, adopting urgent measures to respond to the economic impact of COVID-19; Royal Decree-Law 8/2020, of March 17, on extraordinary urgent measures to face the economic and social impact of COVID-19, and Royal Decree-Law 9/2020, of March 27, which adopted Complementary measures, in the workplace, to mitigate the effects derived from COVID-19.

Taking into account the evolution of events and the rapid evolution of infections, at national and international level, on March 25 the Congress of Deputies, with the prior agreement of the Council of Ministers, approved, until 0.00 hours on April 12, the extension of the state of alarm established in Royal Decree 463/2020, of March 14, declaring the state of alarm for the management of the health crisis situation caused by COVID-19, which

includes, among other issues, limitations to freedom of movement, with the effects that this implies for workers, companies and citizens.

Subsequently, Royal Decree-Law 10/2020 of March 29 was approved, 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 the fight against COVID-19. This recoverable paid leave is established, mandatory and limited in time between March 30 and April 9 (both included), for all employed persons who provide services in companies or entities of the public or private sector that carry out non-essential activities classified as such, except for workers who have their contracts suspended during the indicated period and those who may continue to provide remote services.

All these actions are aligned with the measures being adopted by the countries in our environment and in accordance with the recommendations of the European Union and international organizations. In recent weeks, and taking into account the evolution of the health crisis at the European and international level, wide-ranging economic and social measures are beginning to be adopted by the different countries, aimed at strengthening health systems, providing liquidity to the economy, maintain employment, as well as protect families and the most vulnerable.

In the framework of the European Union, and internationally, through the G-20, the IMF, the OECD and other organizations, the international community is trying to coordinate their actions, sharing the measures adopted and best practices and putting into action designed to support the efforts deployed, proposing joint action plans. At the European level, Member States have adopted fiscal measures to support the economy of almost 2% of GDP in the euro area and have launched liquidity provision schemes in support of workers and companies worth 13% of the Joint GDP. For its part, the ECB has adopted exceptional measures to support the European economy, including through its Emergency Procurement Program due to the Pandemic (PEPP) worth 750 billion euros,

With the objectives of continuing to protect and support the productive and social fabric, to minimize the impact and to facilitate economic activity to recover as soon as this public health emergency situation begins to subside, a new package of measures is presented that reinforces , complements and expands those previously adopted, forming a complete economic and social package to respond to all citizens.

In this context, the approval of this royal decree-law of urgent measures responds to the persistence and deepening of the exceptional economic and social circumstances previously mentioned, adding to the measures adopted at the community level and completing those taken by the Government in recent years. weeks.

Specifically, this new royal decree-law seeks, in the first place, the adoption of a new package of social measures aimed at supporting vulnerable workers, consumers, families and groups, with special emphasis on those who need it most; and, secondly, the implementation of a set of measures of various kinds with a direct impact on the strengthening of economic activity, as well as actions aimed at supporting companies and the self-employed. They also include a set of measures that allow adjusting the operation of the Administration to current needs, undertaking measures regarding the annual

accounts of public sector entities, in terms of liquid availability and donations, as well as in the financing granted by the territorial entities.

The evolution of the health crisis requires the extension over time of the measures adopted in Royal Decree-Law 8/2020, in order to mitigate the economic and social impact derived from the spread of the disease, keeping as a priority the protection of the families, self-employed and companies most directly affected. To this end, in application of the tenth final provision of Royal Decree-Law 8/2020, the twelfth final provision is included, which expressly determines the extension of the validity of all the measures adopted during the period of one month after the end. of the alarm state, reinforcing or developing some of them for greater effectiveness.

In this way, this Royal Decree-Law is structured in 3 chapters, 54 articles, 22 additional provisions, 5 transitory provisions, 13 final provisions and 4 annexes.

II

Support for vulnerable workers, consumers, families and groups

Chapter 1 regulates a comprehensive package of measures to support the most vulnerable workers, consumers, families and groups.

Supporting vulnerable workers, consumers, families and groups to alleviate their financial situation and to have a minimum income and contribute to the alleviation of their fixed expenses is one of the Government's strategic priorities, especially relevant in current circumstances, being of special importance is the adoption of measures that ensure that they are not left in a situation of exclusion as a consequence of the health crisis of COVID-19.

Section 1 Measures directed at vulnerable families and groups

Section I regulates a new package of measures to support the most vulnerable families and groups, which, after the paralysis of much of the economic activity, have suffered their income and, consequently, their ability to cope with the expenses necessary for the maintenance of their homes.

First, measures are taken to support the rental of vulnerable people. In Spain, in 85% of housing leases, the owner is a natural person, a small owner. This particularity of the rental market in Spain makes it especially necessary that the measures adopted facilitate agreements between the parties to allow the payment of rents. For this reason, proposals are established in this area aimed at the necessary protection for the most vulnerable groups that may significantly affect their ability to face the rent, while ensuring a balance between the parties that prevents the vulnerability of the tenants from being shifted to lessors, especially those for whom rental income may be essential.

In this context, the measures adopted in this royal decree-law are oriented to a triple objective:

First, respond to the situation of vulnerability that the tenants of habitual residence incur as a consequence of unforeseen circumstances due to the health crisis of COVID-19, especially those who were already making a great effort to pay the rents, but also those who, without previously being in that situation, you are now in it circumstantially. Second, design balance measures that prevent vulnerability from being transferred to smallholders when solving the tenants' situation. And third, mobilize sufficient resources to achieve the objectives pursued and respond to situations of vulnerability.

With these objectives, the royal decree-law establishes, among other measures, the suspension of launches for vulnerable households with no housing alternative and the extraordinary extension of the leases of habitual residence. Likewise, measures are established that are conducive to seeking a moratorium on tenancy debt for tenants of habitual residence in a situation of economic vulnerability. In this sense, a new Rental Aid program is also incorporated into Royal Decree 106/2018, of March 9: the «Aid Program to help minimize the economic and social impact of COVID-19 on rentals of habitual residence »», And the creation, through an agreement between the Ministry of Transport, Mobility and Urban Agenda and the Official Credit Institute (ICO),

Secondly, the suspension period is extended to 3 months and technical adjustments are made to facilitate the application of the moratorium on mortgage debt for the acquisition of habitual residence introduced by Royal Decree-Law 8/2020, of March 17, of extraordinary urgent measures to face the economic and social impact of COVID-19.

Specifically, it is clarified that the suspended quotas should not be settled once the suspension has ended, but that all future payments must be postponed for the duration of the suspension. The concept of "basic expenses and supplies" is also clarified for the purposes of defining the vulnerability threshold, including in this concept the expenses associated with supplies of electricity, gas, diesel for heating, running water and fixed telecommunication services and mobile and the accreditation of vulnerability is adapted to the difficulties derived from the state of alarm that may prevent the obtaining of certain documents, by means of the presentation of a responsible declaration. The information that financial institutions must submit to the Bank of Spain is also expanded, in order to facilitate the monitoring of the impact of this measure, as well as the supervision and sanction regime. In this way, it is possible to give greater legal certainty to the application of the moratorium.

The moratorium on the mortgage debt of Royal Decree-Law 8/2020, of March 17, initially planned for the habitual residence of natural persons, now extends to two new groups: that of the self-employed, businessmen and professionals regarding real estate affects their economic activity, on the one hand, and to natural persons who have leased real estate for which they do not receive the rental income in application of the measures in favor of the lessees as a result of the state of alarm.

Likewise, the amount of the surplus that Local Entities may allocate to benefits and investments related to social spending, with the consideration of financially sustainable investments, as established in article 3 of Royal Decree-Law 8/2020, of March 17, which has set the amount for the whole of the aforementioned subsector to be 300 million euros. The application of this norm and the follow-up that will correspond to the Ministry of Finance requires

that the entities provide the necessary information, so an annex with the form is included.

In addition, given the current situation, due to its exceptional nature and the urgency to execute the expenses that are necessary to meet the needs that arise in relation to the application of that provision, the Presidents of local corporations are empowered so that, By Decree, they can approve credit modifications consisting of extraordinary credits or credit supplements.

In addition, in order to ensure that citizens are not excluded from the financial system by not being able to temporarily meet their financial obligations as a consequence of the health crisis of COVID-19, in parallel with mortgage financing of housing, this royal decree -ley expands the scope of the moratorium to credits and non-mortgage loans that keep people in a situation of economic vulnerability, including consumer loans.

In order to make this new moratorium compatible with the mortgage of Royal Decree-Law 8/2020 and the moratorium on the rent of this royal decree-law, the accreditation regime of this non-mortgage moratorium is adjusted with two objectives. First, it is established that the application of a possible mortgage or rent moratorium is not taken into account for the purpose of calculating whether or not the limit of the mortgage burden or the rental income of 35% of income has been reached. This is to ensure the fair treatment of all creditors and lessors. Second, it is intended to cover the casuistry of those who do not face mortgage debts or a rental income must face one or more loans that account for more than 35% of their income.

The objective of the measure is to extend to all types of loans the economic relief established by Royal Decree-Law 8/2020 for the neediest people by suspending credit or non-mortgage loan contracts.

Fourth, to contribute to alleviating the liquidity needs of households, the contingencies in which the consolidated rights in pension plans may be enforced are expanded, including, exceptionally, as assumptions in which the accumulated savings in pension plans, unemployment situations resulting from a temporary employment regulation file and the cessation of activity by self-employed or self-employed workers that occur as a consequence of COVID-19.

In fifth place, the group of potential recipients of the social electricity bonus is expanded, which individuals, in their habitual residence, with the right to contract the Voluntary Price for Small Consumers, may receive exceptionally and temporarily, which They have an income equal to or lower than certain thresholds referenced to the IPREM, and that they prove to the reference marketer, that they have ceased their professional activity as self-employed professionals or have seen their turnover reduced by 75 percent on average compared to the previous semester.

The measures of confinement and restriction of mobility entail the uninterrupted stay in the home of the majority of the members of the household. Additionally, many professional activities that, in habitual circumstances are carried out outside the home, have been transferred to the home. For this reason, energy supplies (electricity, natural gas, petroleum products) and water supply acquire, if possible, an even more essential nature.

In this context, sixth, a set of measures is adopted to guarantee the continuity of the energy and water supply for homes while the state of alarm

lasts. For this, while the state of alarm is in force, the supply to domestic consumers may not be suspended in their habitual residence, for reasons other than the security of supply, people and facilities, although this possibility is stated in the contracts of supply or access subscribed by consumers.

Likewise, the period of time in which the alarm status is in force will not count for the purposes of the terms of the supply suspension procedures initiated prior to said period.

Seventh, a response is given to the group of domestic workers, especially vulnerable in the current circumstances, given that they do not have the right to unemployment benefit. For this reason, a temporary extraordinary subsidy is created from which they will be able to benefit in the absence of activity, the reduction in hours worked or the termination of the contract as a consequence of COVID-19. The amount of the subsidy will depend on the remuneration previously received, as well as the reduction in activity suffered, requiring proof of such reduction from the employer. This subsidy is compatible with the maintenance of other activities and the maximum amount to be received will be the SMI without extraordinary payments.

The health crisis caused by COVID-19 has triggered new situations of need linked to the lack of employment and has aggravated the situation in which previously unemployed people found themselves. Although the state system of unemployment benefits and also the healthcare systems of the autonomous communities have served to respond to some of these situations, it is necessary to complete the scope of coverage in order to include new situations of need due to lack of employment generated by the current health crisis.

A group particularly affected by the current situation and that may not be among those that give rise to any coverage from Social Security or any other public Administration is the one made up of those workers whose temporary contract ends after the declaration of the alarm state. Although in Royal Decree-Law 9/2020, measures were established so that, in the event of suspension of contracts, the calculation of temporary contracts is interrupted,

The situation in which these people remain must be addressed with exceptional measures given the difficulty of accessing employment at least for the duration of the health crisis situation. The exceptional circumstances subsidy applicable to the group of temporary workers whose contract is terminated because it comes to an end is configured without a grace requirement precisely to equate their situation as much as possible to that of the people who have been included in a temporary regulation file of employment and who have been able to access, even without fulfilling the established deficiency, the corresponding unemployment benefit. The only requirement that is required is the minimum established duration of the contract whose end has arrived, and which must be at least two months.

Section 2. Support measures for the self-employed

Due to the exceptional health emergency situation, companies and the self-employed have had to suspend their activity or have seen it considerably reduced. Therefore, in order to alleviate the financial stress they have to face, the following complementary measures are adopted to those already adopted in the Royal Decree-laws for this group.

In this section, the General Treasury of Social Security is empowered to grant exceptional moratoriums on the payment of contributions to Social Security based on exceptional circumstances, in the cases and conditions determined by Ministerial Order. The accrual period in the case of companies would be between April and June 2020, while in the case of the self-employed it would be between May and July 2020. And, in this area, companies and freelancers are allowed who do not have deferments in payment of debts with Social Security can request the deferment of payment of their debts with Social Security, which must enter between the months of April and June 2020, with a substantial reduction in the required interest rate which is set at 0.5%.

Likewise, to facilitate companies and the self-employed to carry out the procedures with Social Security, companies and agencies are allowed to use the Electronic Data Remission System (RED) to carry out electronically the requests and other procedures corresponding to deferments in the payment of debts, moratoriums in the payment of contributions and refunds of undue income with Social Security.

On the other hand, it is collected that those self-employed who have suspended their activity and begin to receive the benefit for cessation of activity regulated in Royal Decree-Law 8/2020 and who have not entered the social contributions corresponding to the days actually worked on time of the month of March, they can pay them after the deadline without surcharge.

Finally, given the specificities of certain productive sectors, with productions based on the life cycles of living beings that give them a seasonal nature, within the extraordinary urgent measures taken by the Government, measures are taken so that when determining the decrease in billing that from the right to the extraordinary benefit contemplated in article 17 of Royal Decree-Law 8/2020, the starting reference is made on the basis of the whole of the previous campaign and not in relation to the previous semester, since There are productions that centralize their billing in certain months of the campaign.

In addition, for the beneficiaries of the extraordinary benefit for cessation of activity contained in article 17 of Royal Decree-Law 8/2020, in cases of suspension of activity, the rate corresponding to the days of activity in the month of March 2020 not covered by the benefit regulated in this article, which was not paid within the statutory entry period.

Finally, the ways in which the reduction in billing can be credited are foreseen. For those self-employed workers who are not obliged to keep the books that prove the volume of activity, they must prove the reduction of at least 75% required by any means of evidence admitted by law.

Section 3. Consumer protection measures

In an exceptional context such as the current one, it is necessary to equip consumers and users with the mechanisms that guarantee their rights and protection.

For this, different measures are adopted applicable to contracts for the sale of goods and the provision of services, whether or not they are successive, whose execution is impossible as a result of the application of the measures adopted in the declaration of the state of alarm. In these cases, consumers

and users may exercise the right to terminate the contract for a period of 14 days.

In successive tract contracts, the collection of new fees will be stopped until the service can return to normal service; however, the contract is not terminated.

For its part, in the case of the provision of services that include various providers, such as package tours, the consumer or user may choose to request a refund or make use of the voucher that will be provided by the organizer or, where appropriate, the retail. Said bonus may be used within one year from the conclusion of the state of alarm. If it is not used during this period, the consumer may exercise the right of reimbursement.

Lastly, in this context of exceptionality motivated by the COVID-19 disease, it is also essential to establish certain limitations within the framework of game management competencies.

Therefore, given the implications of the declaration of the state of alarm in terms of mobility and leisure offer available to citizens, to avoid the intensification of the consumption of online gambling (in particular, casino games, bingo and poker), which can lead to compulsive or even pathological consumption behaviors (especially to protect minors, young adults or people with gaming disorders at a time of increased exposure), the commercial communications carried out by gaming operators are limited at the state level, including entities designated for the commercialization of lottery games.

CHAPTER II

Measures to sustain economic activity in the face of transitory difficulties as a consequence of COVID-19

Section 1. Support for industrialization

As a consequence of the exceptional measures adopted in Royal Decree 463/2020, of March 14, published in the BOE of March 14, 2020, the state of alarm was declared for the management of the health crisis situation caused by COVID -19, many economic activities have been forced to close their doors or drastically limit their activity. For this reason, it is necessary to implement a series of measures whose primary objective is to sustain economic activity in the face of the transitory difficulties that are occurring in our country as a result of the COVID-19 crisis.

Firstly, the royal decree-law addresses various measures in the area of support policy for industrialization, with the aim of continuing to provide liquidity to companies to develop their projects.

For this reason, it is established that for a period of two and a half years, extendable by Agreement of the Council of Ministers, the loans granted by the General Secretariat for Industry and SMEs may be refinanced. For the projects currently in execution, the criteria for evaluating the execution of the projects are relaxed, always guaranteeing the fulfillment of the project objectives.

It is also approved to increase the endowment of the CERSA Technical Provisions Fund with 60 million euros in order to provide extraordinary coverage of the credit risk of financing operations for SMEs affected in their

activity by COVID-19. In this way, CERSA will be able to assume some 1,000 million euros of risk that will allow mobilizing 2,000 million euros, benefiting some 20,000 SMEs and the self-employed.

Additionally, many companies have suffered cancellations of numerous events planned to support their internationalization with the support of ICEX. In many cases, expenses have been assumed, so the payment of the payment by the companies will be made in events organized by ICEX that must have been canceled for reasons of force majeure. Likewise, in the event of cancellation of international events, ICEX will grant companies additional aid based on non-recoverable expenses incurred.

Finally, it is necessary to continue supporting companies in the tourism sector. The COVID-19 crisis has led to the total paralysis of the tourism sector: from the limitation to the free movement of people and the limitations on national and international connectivity to destinations, to the closure of tourist establishments, including accommodation, restaurants and others. value chain companies.

In order to ensure the liquidity and, therefore, the viability of the tourist companies, the payment of interest and amortizations corresponding to the loans granted by the Secretary of State for Tourism in the framework of the Emprendetur R + D + i Program, the Emprendetur Young Entrepreneurs Program and the Emprendetur Internationalization Program.

The economic situation caused by the health crisis of COVID-19 constitutes an additional obstacle to the viability of the bankrupt companies that can determine either the impossibility of signing or fulfilling an agreement, leading companies to liquidation, or the difficulty of alienating a productive unit that could be viable. For this reason, it is considered essential that these companies be able to access an ERTE in the current circumstances when they have been affected by the situation arising from COVID-19. In this way, these companies could not see their viability undermined by being able to enjoy the advantages associated with the ERTes of Royal Decree-Law 8/2020: the possibility of access in case of affectation due to the situation derived from COVID-19; a more agile processing, practically immediate in case of force majeure; replacement of unemployment benefit; and exemption (partial or total, depending on the number of workers) in the case of ERTE due to force majeure.

As a counterpart, to ensure that only those bankrupt companies that are viable can avail themselves of the benefits that these measures entail, the Sixth Additional Provision, on safeguarding employment, is expressly declared applicable, thus subjecting access to said measures to the presentation of a commitment to maintain employment for a period of six months from the date of resumption of activity.

III

Section 2. Flexibility regarding supplies for SMEs and the self-employed

Restrictive measures of mobility and economic activity derived from the declaration of the state of alarm result in the temporary closure of many business, commercial and industrial establishments.

This justifies the need to provide consumers, temporarily and exceptionally, while this situation lasts, with mechanisms to make the conditions of electricity contracting more flexible, so that these contracts can be adapted to the new consumption guidelines.

In this context, the self-employed and companies are allowed to temporarily suspend their supply contracts or modify their types of contracts without penalty; Likewise, they are allowed to change the access toll and adjust the contracted power up or down, at no cost. Once the alarm state is over, they are allowed to make a new modification without cost or penalty.

Due to the declaration of the state of alarm, there has been a significant decline in economic activity, which has led many natural gas supply point holders to have contracted a daily flow significantly higher than they need in current circumstances.

Therefore, in order to reduce to the maximum the fixed costs of the holders of supply points whose productive activity and, by extension, their need for natural gas consumption has decreased in the current context, it is necessary to have an urgent mechanism that allows them to adjust the contracted capacity of the supply points to their real needs, change the step of the access toll or even temporarily suspend the supply contract at no cost.

The restrictive measures of commercial activity and mobility derived from the declaration of the state of alarm, will mean for companies a decrease in their turnover, which will generate liquidity tensions due to the need to continue facing fixed costs of operation.

For the self-employed and SMEs, with less financing capacity than large companies, it is appropriate to adopt measures aimed at reducing their energy costs, in order to alleviate the financial burden that companies will temporarily bear.

Therefore, a mechanism has been established to suspend the payment of the electricity, natural gas and certain petroleum products invoice, by the contract holder to the electricity and gas marketer or, where appropriate, the distributor of manufactured gases and piped liquefied petroleum gas (LPG). Likewise, so that the marketers do not assume undue treasury charges, they are exempt from facing the payment of tolls and the liquidation of indirect taxes that are imposed on these consumptions during the period of suspension of payment.

Additionally, to alleviate the financial burden of this measure on electricity and gas distributors, on manufactured gas and piped LPG distributors, and on electricity and natural gas distributors, all these companies are empowered to access the line of guarantees established in article 29 of Royal Decree-Law 8/2020, of March 17, or any other line of guarantees that is enabled for this specific purpose. The guaranteed amount will coincide with the amount in which the income of each agent has decreased as a result of this measure.

On the other hand, it should be noted that Royal Decree 61/2006, of January 31, which determines the specifications of gasoline, diesel, fuel oil and liquefied petroleum gases, and regulates the use of certain biofuels and the sulfur content of marine fuels, establishes the specifications for automotive gasoline, some of which, such as steam pressure and evaporation at 70 ° C, change from the winter season to the summer season, which begins next 1 of May. However, both European regulations and the aforementioned royal decree foresee that, as a consequence of the existence of exceptional

events, higher limit values for certain characteristics of fuels may be authorized.

Following the declaration of the state of alarm, the demand for gasoline is experiencing an unprecedented reduction, which, in turn, is causing a rotation of the storage tanks slower than expected, thus preventing the total consumption of stocks with specifications of winter as of May 1, 2020 and with it the start of the commercialization of gasoline with summer specifications. Faced with this logistical challenge, an exceptional period must be foreseen, between May 1 and June 30, 2020, during which the commercialization of gasoline with vapor and distillate pressure that have limits between the minimum limit of summer and winter cap.

Audiovisual services play a transcendent double function as essential services, which has been reinforced in the context of the health crisis caused by COVID-19. On the one hand, they constitute a fundamental way for citizens to be informed and for the different currents of expression to manifest in Spanish society. And on the other hand and at the same time, they provide Spanish society with leisure and entertainment services, which are particularly relevant in these moments of home confinement.

The companies that provide audiovisual services, especially those that broadcast outdoors, find themselves in this context of the health crisis caused by COVID-19 with the paradoxical situation that they have seen their audience increase due to confinement measures, but at the same time they are suffering a sharp fall in its income since the start of the crisis, mainly due to the cancellation of advertising campaigns by companies that have seen their activity suspended or slowed down. In the need to continue guaranteeing the provision of this service, essential in any democratic society and for citizens in Spain, especially in the current context of crisis, this royal decree-law includes, on an exceptional and transitory basis,

In accordance with the current Eighth Transitional Provision of Law 24/2013, of December 26, on the Electricity Sector, access and connection permits to electricity networks granted before the entry into force of said law will expire if, prior to March 31, 2020, the operating authorization of the associated generation facility has not been obtained. This deadline has been altered by the suspension of deadlines provided for in Royal Decree 463/2020, of March 14, which, in turn, provides for the resumption of the calculation of deadlines once the state of alarm has ended. However, to provide legal certainty to the promoters of electricity generation projects holding such permits,

Regarding the commitment set forth in the sixth Additional Provision of Royal Decree-Law 8/2020, of March 17, of extraordinary urgent measures to face the economic and social impact of COVID-19, this should be understood as the will of the company to maintain employment for a period of 6 months from the end of the reduction of working hours or suspension of contracts based on COVID-19.

Said commitment, as it is included in a final provision, must be fulfilled and verified taking into account the characteristics and circumstances of the company or the corresponding sector, paying particular attention to the seasonality or variability of employment, as well as its correspondence with specific events. , events or other sectoral specificities such as, for example, the performing arts, music, and film and audiovisual. Likewise, the applicable labor regulations must be taken into account.

Thus, the commitment will not be considered breached when the employment contract is terminated by disciplinary dismissal declared as appropriate, resignation, retirement or total, absolute permanent disability or great disability of the working person. In the case of temporary contracts, the commitment shall not be deemed to have been breached either 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 that is the subject of the contract cannot be carried out immediately.

IV

In Chapter III, various measures are established in the field of the public sector to facilitate and make more flexible the procedures to face the health crisis and the consequences derived from it.

In the first place, they include measures aimed at suspending the periods of formulation and rendering of annual accounts for the 2019 financial year of the entities of the state public sector and the referral of the General State Account to the Court of Accounts, as a consequence of the declaration of alarm status. These provisions will be applicable to the local public sector, also affecting the deadlines for processing the General Account in the local entity, and may be of supplementary application to the autonomous public sector.

Secondly, provisions are made for liquid availability and donations from the public sector.

The health crisis caused in Spain by the COVID-19 is generating an unprecedented tension in the General State Budgets, giving rise to the need to meet essential, unpredictable and important quantification expenses, which have no place in a budget extended since 2018 .

For this reason, all the financial means available and, therefore, the liquid availability of the autonomous organizations and other entities that make up the state public sector are required.

Thirdly, measures are adopted regarding financing granted by territorial entities.

Given the circumstances of loss of income that the companies are going through and the measures that have been necessary to adopt for the containment of COVID-19, the normal service of the debt contracted with the Autonomous Communities and Local Entities could lead them to a serious insolvency situation with the consequent non-payment of debts to suppliers, collective dismissals, and other indirect effects that could aggravate the serious repercussions for the national economy.

Therefore, measures are adopted for the extraordinary postponement of the repayment schedule in loans granted by Autonomous Communities and Local Entities to entrepreneurs and self-employed affected by the health crisis.

Fourth, it is necessary to have adequate economic and financial information, consistent and duly updated, which allows us to adequately evaluate the budgetary impact derived from the actions undertaken, as well as having duly supported information to make decisions in the future. . In this way, the obligations of supplying economic-financial information are

strengthened, to provide greater flexibility and powers to the Ministry of Finance to specify its contents, procedures and deadlines for submission.

Whereas Article 112 of Regulation (EU) No. 952/2013 of the European Parliament and of the Council of 9 October 2013 establishing the Customs Code of the Union provides that different payment facilities may be granted to the debtor of those provided for in the Regulation itself, including the exemption from paying interest, it is considered appropriate that this measure be extended to the customs field, given the current situation and its impact on foreign trade, which is why this type of postponement is regulated of tax debts in the customs field.

Finally, in view of the difficulties that the exceptional situation generated by COVID-19 may entail for taxpayers who are related to the Autonomous Communities and Local Entities in order to fulfill certain obligations and procedures in tax procedures, extends the scope of application of the measures provided for in article 33 of Royal Decree-Law 8/2020, of March 17, to tax actions and procedures of the same nature as those mentioned in said royal decree-law carried out or processed by the Autonomous Communities and Local Entities, within the scope of the General Tax Law 58/2003, of December 17 and its development regulations, being also applicable, in relation to the latter, to the procedures that are governed by the consolidated text of the Regulatory Law of Local Treasuries approved by Royal Legislative Decree 2/2004, of March 5.

Likewise, extensions of deadlines are regulated in relation to the filing of appeals and claims in certain circumstances and for certain procedures, resulting from application at the state, regional and local levels. In turn, it is expressly recognized that the extensions of time limits for the payment of tax debts included in the aforementioned article 33 of Royal Decree-Law 8/2020, apply to other debts of a public nature.

Finally, the modification of various standards is foreseen.

First, the First Final Provision modifies article 4.3 of Royal Decree-Law 8/2020, of March 17, which establishes the suspension of the validity of the systems for updating the regulated prices of bottled LPG and the last resort of natural gas for three bimesters and two quarters respectively, establishing a safeguard on its suspension. Given the sharp decrease in the price of a barrel of Brent during the month of March, which is one of the fundamental elements in determining both regulated prices, it has been chosen to protect consumers to the maximum of both forms of energy, allowing update both regulated prices in case the resulting new price is lower than the current one.

Second, the Second Final Provision modifies Law 7/1985, of April 2, regulating the Bases of the Local Regime. The pandemic has highlighted the need that, in situations of crisis of such magnitude, which may occur due to force majeure, serious collective risk or public catastrophe, measures conducive to guaranteeing the democratic and effective functioning of the Entities Local.

Third, the Seventh Final Provision modifies Law 9/2017, of November 8, on Public Sector Contracts, transposing the Directives of the European Parliament and of the Council 2014/23 / EU into the Spanish legal system. and 2014/24 / EU, of February 26, 2014, to establish an exception to the duration of service contracts when certain circumstances occur.

Likewise, measures are adopted that have as antecedent the Royal Decree-Law 25/2018, of December 21 that established certain urgent actions for a just transition of coal mining and the sustainable development of the mining regions that extended beyond 2019 the state aid policy for the restoration of areas degraded by mining activity, as well as social aid associated with the disappearance of non-competitive mines, regulating the legal regime of the state-owned public company «Hulleras del Norte SA, SME». (HUNOSA). Likewise, for an improvement in resources, the system of the National Mint and Royal Stamper-Mint (FNMT-RCM), a state-owned public business entity, is planned as its own means and technical service.

The possibility is also foreseen that female and male employees, without altering their administrative situation, their remuneration or the conditions of their contract, may voluntarily support those areas and activities, other than those of their job, of a health, socio-health, employment, for the protection of vulnerable groups and others that require a reinforcement in personnel as a consequence of the situation caused by COVID-19. This possibility is foreseen for face-to-face or distance work and is also articulated for the performance of tasks in different Administrations from the employee's home, without altering either their administrative situation or their relationship with the home Administration, which will continue to be in charge of employee compensation.

Finally, an additional nineteenth Provision is introduced in the face of the situation generated in the Administration of Justice derived from the coronavirus pandemic, it is determined that the Government will approve a specific action plan in the field of social and contentious-administrative jurisdictional orders, as well as in to the scope of the Commercial Courts. In these specific areas of judicial action, it is foreseeable that there will be a notable increase in those of cases as a consequence of the increase in the number of dismissals, claims of patrimonial responsibility or declarations of contests and consumer claims, among other actions.

In addition, a twelfth additional provision is introduced in this royal decree-law, which establishes the extension of the contracts for teaching assistants, teaching assistant professors, associate professors and visiting professors, concluded in accordance with Organic Law 6/2001, of December 21 , of Universities, for an extension equivalent to the duration of the alarm state and, where appropriate, its extensions. Exceptionally, for justified reasons and prior to the end date of the contract, the parties may agree to another extension of up to three additional months to the indicated time, and in both cases may exceed the maximum limits provided for contracting in the Organic Law 6 / 2001, of December 21.

The aforementioned extension seeks to avoid the damage that this group entails the suspension of the various processes for access to places of the university teaching bodies derived from the impossibility of convening and carrying out the corresponding competitions due to the limitation of the free movement of people who prevent the public meeting of the selection committees. This situation causes this university teaching staff to be placed at a disadvantage by being able to reach the maximum of the legal duration of their contract without having the opportunity to access another type of contract, and this due to the impossibility of presenting themselves to new calls that would have place under normal circumstances.

A thirteenth additional provision is also introduced in this royal decree-law, which establishes specific rules applicable to all fixed-term employment

contracts funded by public calls for human resources in the field of research, carried out by the financing agents of the State System of Science, Technology and Innovation.

These rules are aimed at guaranteeing that the difficulties in the execution of such contracts, derived from the declaration of the state of alarm by Royal Decree 463/2020, of March 14, as well as their possible extensions, do not impede the adequate performance of the personnel. researcher thus hired, during the validity of the same, enabling the possibility of extending such contracts when there is one year or less remaining to complete them.

This will allow the Spanish research fabric to be maintained financed from public funds, without the R & D & I activity, fundamental in the context of the health emergency, suffering due to the declaration of the state of alarm, and guaranteeing otherwise the continuity of the research projects carried out by these contractors, including those related to specialties related to research on SARS-CoV-2 and COVID-19 disease. In particular, the possibility of extending the contracts of researchers who have joined the National Health System to reinforce the assistance work and face this health emergency in the most appropriate way should be highlighted.

On the other hand, in the fourth section of Order SND / 232/2020, of March 15, which adopts measures in the field of human resources and means for managing the health crisis situation caused by COVID-19 , the compatibility of the retirement pension with the appointment as statutory staff of health professionals in retirement is established.

Thus, the fifteenth additional provision is introduced in order to guarantee that the compatibility established complies with the rules that the legal order on Social Security has included. This provision establishes how the compatibility must be carried out, what is the scope of social protection and how the employer and worker must make the contribution during the time that they remain in this compatibility regime.

V

The evolution of the health crisis requires the extension over time of the measures adopted in Royal Decree-Law 8/2020, in order to mitigate the economic and social impact derived from the spread of the disease, keeping as a priority the protection of the families, self-employed and companies most directly affected. To this end, in Chapter III, in application of the tenth final provision of Royal Decree-Law 8/2020, the twelfth final provision is included, which expressly determines the extension of the validity of all the measures adopted in accordance with its object and nature.

This chapter also reinforces, on the one hand, some of the measures adopted in Royal Decree-Law 8/2020, such as those relating to the control of foreign investment or consumer protection in relation to electronic communications and, On the other hand, other measures are introduced to increase the resistance of the Spanish financial system against possible fluctuations in the markets.

The control of foreign investments is strengthened and an agile procedure for their processing is established and a transitional mechanism for those investments that are in progress.

In the fourth final provision of Royal Decree-Law 8/2020, of March 17, on extraordinary urgent measures to face the economic and social impact of COVID-19, the legal regime of capital movements and transactions was modified economic with the exterior, adding a new article 7 bis to its regulatory legal norm, Law 19/2003, of July 4. This modification was based on the extraordinary and urgent need to introduce prior authorization mechanisms for certain foreign investments, in order to avoid the threat of acquisition operations of Spanish companies by foreign investors, taking advantage of the decrease in the value of those companies due to the impact of the global crisis triggered by COVID-19.

The same need now requires the introduction of new amendments to Law 19/2003, of July 4. On the one hand, 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 our country is extended, which was established in the aforementioned Article 7 bis, so that it also extends to those carried out by investors resident in countries of the European Union and the European Free Trade Association, when said investors are controlled by entities resident outside that territorial area. At the same time, it is considered necessary to streamline the procedure for the processing and resolution of certain requests for prior authorization of foreign investments,

With the aim of minimizing the movements of users, article 20 of Royal Decree-Law 8/2020 included the suspension of extraordinary commercial campaigns to contract electronic communications services that implied the need to carry out number portability. . Likewise, all number portability operations were suspended except in exceptional cases of force majeure.

However, since not all number portability operations require a physical trip to customer service centers or users' homes, said article is modified to establish that the suspension of portability will only affect those operations in that the presence of the operators involved or their agents or the user is necessary, except in exceptional cases of force majeure.

Additionally, the protection of consumers and users is reinforced by foreseeing that they will not be able to see increased rates in the period of time in which, as a consequence of the suspension, they cannot request a change in the company that provides electronic communications services.

Royal Decree-Law 8/2020, of March 17, is also amended, in order to make small corrections in the specification of the budgetary applications of the Ministry of Science and Innovation, as well as to clarify that they may also be beneficiaries of aid. the organisms and entities of public law, universities and member entities of the National Health System and the Spanish System of Science, Technology and Innovation.

On the other hand, the Center for Industrial Technological Development (CDTI) is included among the subjects that can streamline aid and contributions to the business sector in all its breadth (SMEs, mid-cap companies and large companies), in order to promote business innovation in the fight against the pandemic, as well as to guarantee the proper functioning of the Spanish business network at this time. This will allow both the rapid financing of the development of prototypes and the availability of the industrialization of medical devices considered urgent.

Likewise, Law 9/2017, of November 8, on Public Sector Contracts, amending the Directives of the European Parliament and of the Council 2014/23 / EU and 2014/24 / EU, are transposed into the Spanish legal system, of February 26, 2014 to establish an exception to the duration of service contracts in certain circumstances.

Specifically, it is allowed to suspend totally or partially the cleaning and security contracts when the buildings or facilities where they are developed are totally or partially closed, making it impossible for the contractor to provide the services.

For the purposes of applying Article 34, only those contracts that are subject to the Public Sector Contracts Law or to those of excluded sectors are considered public contracts.

Salary expenses include those related to Social Security contributions for the purposes of article 34.

In accordance with the provisions of Law 30/2015, of September 9, which regulates the Professional Training System for Employment in the workplace, one of the sources of funding for the Professional Training System for Employment are the funds from the professional training quota provided by companies and workers. Thus, the General State Budget Law of each year establishes the allocation of the professional training quota to the financing of the Professional Training System for Employment, so that such income may not be applied for different purposes.

However, given the economic impact caused by the approved measures to face the health crisis caused by COVID-19, this affectation is changed. Therefore, it is allowed that the income derived from the contribution for professional training can be applied to the financing of any of the benefits and actions of the unemployment protection system, including, in this way, broader purposes than mere professional training for the job.

In a context such as the current situation of health, social and economic crisis, the social work of banking foundations acquires even greater relevance. For this reason, and with the aim of guaranteeing said social work, it is proposed to modify Law 26/2013, of December 27, on savings banks and bank foundations to extend the divestment period foreseen for bank foundations with participation by 2 years majority in credit institutions.

Law 35/2003, of November 4, on Collective Investment Institutions is amended to expressly provide for the possibility that the CNMV requires the Management Companies of Collective Investment Institutions to strengthen liquidity measures aimed at establishing notice periods that allow The Management Companies of Collective Investment Institutions in extreme cases manage in an orderly and equitable manner possible scenarios of accumulation of redemption requests that could affect stability and confidence in the financial system. A new macroprudential tool is thus added and would be subject to the communication obligations to AMCESFI provided for in article 16 of Royal Decree 102/2019, of March 1, which creates the Macroprudential Authority Financial Stability Council,

Lastly, given the particular situation in which some municipalities in Spain find themselves, which are in an aggravated situation of confinement, in which movements outside the perimeter of these municipalities, or economic activity, beyond those services are not allowed. Considered essential, in which employed and self-employed workers cannot travel to their workplace outside this perimeter from March 12, it is necessary to adopt a measure that clarifies how to apply the Temporary Disability benefit in the terms provided in Royal Decree-law 6/2020.

The adoption of economic measures resorting to the instrument of the royal decree-law has been endorsed by the Constitutional Court whenever there is an explicit and reasoned reason for the need - understanding that the economic situation requires a quick response - and the urgency - assuming as such that the delay in the time of the adoption of the measure in question through a procedure through the ordinary regulatory channel could generate some damage. The royal decree-law constitutes a constitutionally lawful instrument, provided that the purpose that justifies emergency legislation is, as has repeatedly been required by our Constitutional Court (judgments 6/1983, of February 4, F. 5; 11/2002, of January 17, F. 4, 137/2003, of July 3, F. 3 and 189/2005, of July 7, F. 3), to contribute to a specific situation,

Given the situation facing our country due to the international declaration of a pandemic, together with the extension of the declaration of a state of alarm, the concurrence of reasons that justify the extraordinary and urgent need to adopt various measures becomes evident. In the current scenario of containment and prevention of COVID-19, it is urgent and necessary to stop the epidemic and prevent its spread to protect public health while adopting measures of economic and social content to face its consequences on citizens, in particular, in vulnerable groups, and in economic agents without forgetting the public sector itself.

Likewise, the extraordinary and urgent need to approve this royal decree-law is part of the impeachment or political judgment that corresponds to the Government (SSTC 61/2018, of June 7, FJ 4; 142/2014, of September 11, FJ 3) and this decision, without a doubt, supposes an ordering of political priorities for action (STC, of January 30, 2019, Constitutional Appeal No. 2208-2019), focused on compliance with legal security and public health.

In accordance with the provisions of article 129 of Law 39/2015, of October 1, of the Common Administrative Procedure of Public Administrations, this royal decree-law complies with the principles of good regulation.

Thus, in accordance with the principles of necessity and effectiveness, the initiative is based on the general interest of attending to the exceptional social and economic circumstances derived from the public health crisis caused by COVID-19, this being the time to adopt additional measures to meet these needs and constituting the royal decree-law the most appropriate instrument to guarantee their achievement.

The norm is in accordance with the principle of proportionality, as it contains the essential regulation to achieve the objective of guaranteeing the well-being of citizens and minimizing the impact on economic activity in the current exceptional situation.

Likewise, it complies with the principle of legal certainty, being consistent with the law of the European Union and the rest of the legal system, following the guiding principles of social and economic policy.

Regarding the principle of transparency, the procedures for public consultation and public hearing and information are excepted, in accordance with article 26.11 of Law 50/1997, of November 27, on the Government.

Finally, in relation to the principle of efficiency, this royal decree-law does not impose an administrative burden that is not justified and is minimal and, in any case, proportionate, in light of the existing situation and the need to guarantee the principle. of effectiveness in the application of the measures adopted.

Therefore, in the set and in each one of the measures that are adopted, the circumstances of extraordinary and urgent need that article 86 of the Spanish Constitution require as budgets for the approval of a royal agreement, due to their nature and purpose. decree-law.

This royal decree-law is issued under the provisions of article 149.1.1.^a, 10.^a, 13. ^a, 14. ^a and 18.^a of the Spanish Constitution, which attributes to the State exclusive jurisdiction over the regulation of the basic conditions that guarantee the equality of all Spaniards in the exercise of rights and in the fulfillment of constitutional duties; customs and tariff regime and foreign trade; on the bases and coordination of the general planning of economic activity; General Treasury and State Debt; bases of the legal regime of Public Administrations; basic legislation on administrative contracts and concessions.

By virtue of this, making use of the authorization contained in article 86 of the Spanish Constitution, at the proposal of the Third Vice President of the Government and Minister of Economic Affairs and Digital Transformation, and of the Ministers of Justice, Finance, Transportation, Mobility and Urban Agenda, of Education and Professional Training, of Work and Social Economy, of Industry, Trade and Tourism, of Agriculture, Fishing and Food, for the Ecological Transition and the Demographic Challenge, of Culture and Sport, of Social Rights and Agenda 2030 , Science and Innovation, Consumption, Inclusion, Social Security and Migration, and Universities, and after deliberation by the Council of Ministers at its meeting on March 31, 2020,

I HAVE:

Section IV prepared in accordance with the correction of errors published in BOE no. 99, of April 9, 2020. [Ref. BOE-A-2020-4377](#)

[Block 3: #ci]

CHAPTER I

Support measures for vulnerable workers, consumers, families and groups

[Block 4: # s1]

Section 1 Measures directed at vulnerable families and groups

[Block 5: #i]

Article 1. Suspension of the eviction procedure and of the launches for vulnerable homes without housing alternatives.

1. Once the suspension of all procedural terms and deadlines has been lifted due to the end of the state of alarm, in the processing of the eviction procedure regulated by Law 1/2000, of January 7, on Civil Procedure, derived from contracts of housing lease subject to Law 29/1994, of November 24, on Urban Leases, in which the tenant person proves before the Court that they are in a situation of social or economic vulnerability that has arisen as a consequence of the effects of the expansion of COVID -19, which makes it impossible for him to find a housing alternative for himself and for the people with whom he lives, this circumstance will be communicated by the Lawyer of the Administration of Justice to the competent social services and an extraordinary suspension of the launching act will begin. If it is not indicated, because the term of ten days referred to in article 440.3 has not elapsed or because the hearing has not been held, said period or the hearing will be suspended until the measures adopted by the competent social services are adopted. They deem appropriate, for a maximum period of six months from the entry into force of this royal decree-law.

2. For the suspension referred to in the previous section to operate, the lessee must prove that he is in any of the situations of economic vulnerability referred to in article 5 of this royal decree-law, accompanying his written documents referred to in article 6. If the Lawyer of the Administration of Justice understands that the situation of alleged economic vulnerability is present, he will decree the suspension retroactively to the date on which it occurred for the time strictly necessary, following the report of social services. The decree that establishes the suspension will expressly state that, once the fixed period has elapsed, the calculation of the days referred to in article 440.3 will be resumed or it will indicate a date for the hearing.

3. For the purposes provided for in article 150.4 of Law 1/2000, of January 7, on Civil Procedure, it will be understood that the consent of the lessee coincides by the mere presentation of the request for suspension.

4. In the event that the establishment of the extraordinary suspension referred to in section 1 of this article affects landlords who prove before the Court that they are also in a situation of social or economic vulnerability caused as a consequence of the effects of the expansion of COVID -19, submitting the brief and documents referred to in section 2, the Lawyer of the Administration of Justice must notify the competent social services for their consideration in establishing the extraordinary suspension period and in defining the measures of social protection to adopt.

5. It will be understood that the consent of the lessor concur to make the communication prevented in the previous section by the mere presentation of the document alleging the situation of supervening economic vulnerability.

Paragraphs 1 and 4 prepared in accordance with the correction of errors published in BOE no. 99, of April 9, 2020. [Ref. BOE-A-2020-4377](#)

Article 2. Extraordinary extension of the leases of habitual residence.

during which the terms and conditions established for the current contract will continue to apply. This request for extraordinary extension must be accepted by the lessor, unless other terms or conditions are set by agreement between the parties.

[Block 8: # a3]

Article 3. Moratorium on rental debt.

Measures are established to procure the moratorium of the rental debt for tenants of habitual residence in a situation of economic vulnerability due to COVID-19, from this article to article 9, both included.

[Block 9: # a4]

Article 4. Automatic application of the moratorium on the rental debt in the case of large holders and companies or public housing entities.

1. The lessee of a habitual residence contract subscribed under Law 29/1994, of November 24, on Urban Leases, who is in a situation of economic vulnerability, as defined in the following article, may request from the leasing person when it is a company or public housing entity or a large holder, understanding as such the natural or legal person who owns more than ten urban properties, excluding garages and storage rooms, or a constructed area of more than 1,500 m², within a month from the entry into force of this royal decree-law, the temporary and extraordinary postponement in the payment of rent, provided that such postponement or the total or partial cancellation of it had not already been achieved with voluntary by agreement between both parties.

2. In the event that the agreement had not been produced, the lessor will expressly notify the lessee, within a maximum period of 7 working days, of his decision, chosen from the following alternatives:

a) A 50% reduction in the rental income during the duration of the state of alarm decreed by the Government and the following monthly payments if that period were insufficient in relation to the situation of vulnerability caused by COVID-19, with a maximum in any case four months.

b) A moratorium on the rental rent that will be applied automatically and that will affect the period of time that the state of alarm decreed by the Government lasts and the following monthly payments, extendable one by one, if that period is insufficient in relation to the situation of vulnerability caused by COVID-19, without being able to exceed, in any case, the four months. Said rent will be deferred, starting from the next monthly rent, by dividing the installments for at least three years, which will be counted from the moment the aforementioned situation is exceeded, or from the end of the term of the four months mentioned above, and always within the term during which the term of the lease or any of its extensions continues. The lessee will not have any type of penalty and the deferred amounts will be returned to the lessor without interest.

3. The provisions of the two previous sections will be applicable to all leases corresponding to the Social Housing Fund derived from Royal Decree-Law 27/2012 of November 15, on urgent measures to strengthen the protection of mortgage debtors.

4. The lessee may have access to the transitional financing aid program regulated by article 9, lifting the moratorium on the payment of the rent regulated by this article and the consequent fractionation of the pre-established installments, in the first monthly rent in which said financing is available to the person obligated to pay it.

[Block 10: # a5]

Article 5. Definition of the situation of economic vulnerability in order to obtain moratoriums or aid in relation to the rental income of the habitual residence.

1. The assumptions of economic vulnerability as a consequence of the health emergency caused by the COVID-19 will require the joint concurrence, for the purposes of obtaining moratoriums or aid in relation to the rental income of the habitual residence, of the following requirements:

a) That the person who is obliged to pay the rental income becomes unemployed, Temporary Employment Regulation File (ERTE), or has reduced his working day due to care, in case of being an entrepreneur, or other similar circumstances that suppose a substantial loss of income, not reaching therefore the total income of the members of the family unit, in the month prior to the request for the moratorium:

i. In general, the limit of three times the monthly Multiple Effects Public Income Indicator (hereinafter IPREM).

ii. This limit will be increased by 0.1 times the IPREM for each dependent child in the family unit. The applicable increase per dependent child will be 0.15 times the IPREM for each child in the case of a single-parent family unit.

iii. This limit will be increased by 0.1 times the IPREM for each person over 65 years of age who is a member of the family unit.

iv. In the event that any of the members of the family unit has a declared disability of more than 33 percent, a situation of dependency or illness that permanently renders him or her incapacitated for carrying out a work activity, the limit established in subsection i) shall be four times the IPREM, notwithstanding the accumulated increases per dependent child.

v. In the event that the person obliged to pay the rent is a person with cerebral palsy, mental illness, or an intellectual disability, with a recognized degree of disability equal to or greater than 33 percent, or a person with a physical or sensory disability, with a recognized degree of disability equal to or greater than 65 percent, as well as in cases of serious illness that renders the person or their caregiver incapable of carrying out a work activity, the limit established in subparagraph i) will be five times the IPREM.

b) That the rental income, plus basic expenses and supplies, is greater than or equal to 35 percent of the net income received by all the members of the

family unit. For these purposes, "basic expenses and supplies" shall mean the amount of the cost of supplies of electricity, gas, diesel for heating, running water, fixed and mobile telecommunication services, and possible contributions to the community of owners, all of them of the habitual residence that corresponds to satisfy the lessee.

2. For the purposes of the provisions of this article, the family unit shall be understood to be that made up of the person who owes the rental income, his or her legally separated spouse or registered partner, and the children, regardless of age, who reside in the dwelling, including those linked by a relationship of guardianship, guardianship or foster care and their non-legally separated spouse or registered domestic partner, who reside in the dwelling.

3. The assumptions of economic vulnerability as a consequence of the health emergency caused by the COVID-19 will not be understood to occur in order to obtain moratoriums or aid in relation to the rental income of the habitual residence when the lessee or any of the people who make up the family unit that inhabits that is the owner or beneficial owner of a home in Spain. These circumstances will be considered not to exist when the right falls only on an aliquot part of it and it has been obtained by inheritance or by transmission *mortis causa*. without will. Also exempt from this requirement are those who, being the owners of a dwelling, prove their unavailability due to separation or divorce, for any other reason beyond their control or when the dwelling is inaccessible due to the owner's disability. or one of the people who make up the coexistence unit.

[Block 11: # a6]

Article 6. Accreditation of subjective conditions.

1. The concurrence of the circumstances referred to in article 5 shall be accredited by the lessee to the lessor by presenting the following documents:

a) In the event of a legal situation of unemployment, by means of a certificate issued by the entity that manages the benefits, which shows the monthly amount received as unemployment benefits or subsidies.

b) In case of cessation of activity of self-employed workers, by means of a certificate issued by the State Agency of Tax Administration or the competent body of the Autonomous Community, where appropriate, based on the declaration of cessation of declared activity by the interested party.

c) Number of people living in the habitual residence:

i. Family book or document confirming a domestic partnership.

ii. Registration certificate for people registered in the home, with reference to the time of presentation of the supporting documents and to the previous six months.

iii. Declaration of disability, dependency or permanent incapacity to carry out a work activity.

d) Ownership of property: simple note from the property registry index service for all members of the family unit.

e) Responsible declaration of the debtor or debtors regarding the fulfillment of the requirements demanded to be considered without sufficient economic resources according to this royal decree-law.

2. If the applicant for the moratorium cannot provide any of the documents required in letters a) to d) of the previous section, he may substitute it by means of a responsible declaration that includes the express justification of the reasons, related to the consequences of the crisis of the COVID-19, which prevent such contribution. After the end of the state of alarm and its extensions, you will have a period of one month to provide the documents that you would not have provided.

[Block 12: # a7]

Article 7. Consequences of the improper application by the lessee of the exceptional moratorium on the rental debt and public aid for habitual residence in a situation of economic vulnerability due to COVID-19.

1. The person or persons who have benefited from a moratorium on the rental debt of their habitual residence and / or public aid to pay for it without meeting the requirements set forth in article 5, will be responsible for the damages and damages that may have occurred, as well as all the expenses generated by the application of these exceptional measures, without prejudice to the responsibilities of another order that the conduct of the same could give rise to.

2. The amount of damages and expenses may not be less than the benefit unduly obtained by the lessee by the application of the rule, which will incur liability, also, in the cases in which, voluntarily and deliberately, it seeks locate or stay in cases of economic vulnerability in order to obtain the application of the measures regulated by this royal decree-law.

[Block 13: # a8]

Article 8. Exceptional and transitory modification of the contractual conditions of leasing in the case of lessors not included among those included in article 4 as a consequence of the economic and social impact of COVID-19.

1. The lessee of a habitual residence contract subscribed under Law 29/1994, of November 24, on Urban Leases who is in a situation of economic vulnerability, as defined in article 5, may request of the lessor, when this is none of those included in article 4, within one month from the entry into force of this Royal Decree Law and in the terms set forth in sections 2 to 4 below, the temporary postponement and extraordinary in the payment of the rent, provided that said postponement or the total or partial cancellation of the same had not been previously agreed between both parties on a voluntary basis.

2. Once the request is received, the lessor will communicate to the lessee, within a maximum period of 7 working days, the conditions of deferment or deferred fractionation of the debt that it accepts or, failing that, the possible alternatives that it raises in relationship with them.

3. If the lessor natural person does not accept any agreement on the postponement and, in any case, when the lessee is in the situation of unsuitable vulnerability referred to in article 5, he may have access to the program of regulated temporary financial aid for the next article.

[Block 14: # a9]

Article 9. Approval of a line of guarantees for the coverage by the State of financing to tenants in situations of social and economic vulnerability as a consequence of the expansion of COVID-19.

1. In order to provide financial coverage to meet housing expenses by households in situations of social and economic vulnerability as a consequence of the expansion of COVID-19, the Ministry of Transport, Mobility and Urban Agenda so that, through an agreement with the Official Credit Institute, for a period of up to fourteen years, a line of guarantees with full coverage of the State is developed, so that banking entities can offer transitory financing aid to people who are in the aforementioned situation of vulnerability, with a repayment period of up to six years, exceptionally renewable for another four and without, in any case, accruing any type of expenses and interests for the applicant.

2. The transitory financing helps will be finalists, having to dedicate to the payment of the rent of the housing lease and will be able to cover a maximum amount of six monthly rent.

3. These temporary financing grants may be accessed by all tenants who are in a situation of vulnerable vulnerability as a consequence of the expansion of COVID-19, in accordance with the criteria and requirements defined through an Order of the Ministry of Transport , Mobility and Urban Agenda, which will include in any case, and as a minimum, the situations defined in article 5 of this royal decree-law. This Order will not require further regulatory development for its application and will comply in any case with the European Union regulations on State aid.

[Block 15: # a1-2]

Article 10. New aid program to help minimize the economic and social impact of COVID-19 on regular home rentals.

1. By Order of the Ministry of Transport, Mobility and Urban Agenda will be incorporated into the 2018-2021 State Housing Plan regulated in Royal Decree 106/2018, of March 9, a new program of rental aid, called "Aid Program to contribute to minimizing the economic and social impact of COVID-19 on rents for regular housing ».

2. The purpose of this program will be to grant rental aids, through direct award, to tenants of habitual residence who, as a consequence of the economic and social impact of COVID-19, have transitory problems to attend the partial or total payment of the rent and fit in the assumptions of supervening economic and social vulnerability that are defined and that will include in any case, and as a minimum, the situations defined in article 5 of this royal decree-law.

Thus and without prejudice to other actions, this program will aim to face the difficulty in repaying those transitory financing aids contracted by vulnerable households that have not recovered from their situation of vulnerability as a consequence of the COVID crisis. -19 and that, therefore, they cannot face the repayment of said loans.

3. Individuals who, in their capacity as tenants of habitual residence fit into the assumptions of supervening economic and social vulnerability referred to in the previous section, may present the aid of this program, presenting transitory problems to attend the partial or total payment of the rental.

4. The amount of this 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 paid the rent of the habitual residence. The exact bodies of each Autonomous Community and the Cities of Ceuta and Melilla will determine the exact amount of these grants, within the limits established for this program. For these purposes, they may attach a report from the corresponding regional or local social services, in which the exceptional and supervening circumstances of the beneficiary as a consequence of the economic and social impact of COVID-19 are addressed and assessed.

[Block 16: # a1-3]

Article 11. Replacing the program to help people in a situation of eviction or launching their usual home with the new program to help victims of gender-based violence, people evicted from their usual home, homeless people and others especially vulnerable regulated in the following article.

1. By means of a Ministerial Order of the Ministry of Transport, Mobility and Urban Agenda, the Program to help people in eviction or launch of their habitual residence will be replaced by the 2018-2021 State Housing Plan, regulated in Royal Decree 106/2018 , of March 9, for the new "Program to help victims of gender-based violence, people evicted from their usual home, homeless people and other especially vulnerable people".

2. The purpose of this new program will be to provide an immediate housing solution for people who are victims of gender violence, people who are evicted from their habitual residence, homeless people and other especially vulnerable people.

3. The persons referred to in the previous section and the public administrations, public companies and non-profit entities, collaborative economy or the like, may always be beneficiaries of this program, always non-profit, whose purpose is to provide a housing solution for those people and on their behalf.

[Block 17: # a1-4]

Article 12. Modification of the program to promote the rental housing stock.

1. By Order of the Ministry of Transport, Mobility and Urban Agenda, the program for promoting the rental housing stock will be modified. Said

modification will respect in its entirety the now existing program, but incorporating a new assumption that makes it possible to allocate aid to the purchase of homes in order to increase the public housing stock.

2. Housing in this new case may be obtained by homes that, individually or in bulk, are acquired by Public Administrations, public bodies and other entities governed by public law, as well as public companies and third sector entities without intention of profit, in order to increase the public park of houses destined for rent or cession in social use.

[Block 18: # a1-5]

Article 13. Authorization to transfer in advance to the Autonomous Communities and the Cities of Ceuta and Melilla 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.

1. The Ministry of Transport, Mobility and Urban Agenda is authorized to transfer to the Autonomous Communities and the Cities of Ceuta and Melilla 100% of the funds committed for the year 2020 in the agreements for the execution of the 2018 State Housing Plan -2021, specifically 346,637,200 euros entered in budget heading 17.09.261N.753, without waiting for the acquisition of the financial commitment by them or any other requirement required in the agreements.

2. The aforementioned Ministry of Transport, Mobility and Urban Agenda is also authorized to transfer to the Autonomous Communities and the Cities of Ceuta and Melilla 100% of the funds committed for the year 2021 in the agreements for the execution of the State Plan for Housing 2018-2021, specifically 354,255,600 euros, in the first quarter of 2021, without waiting for the acquisition of the financial commitment by them or any other requirement required in the agreements.

[Block 19: # a1-6]

Article 14. Authorization for the immediate disposition of funds not yet committed by the Autonomous Communities and the Cities of Ceuta and Melilla for the granting of rental aid, through direct award, in application of the new aid program to help minimize the economic and social impact of COVID-19 on rents of habitual residence.

The Autonomous Communities and the Cities of Ceuta and Melilla are authorized to dispose of the funds committed by the Ministry of Development (currently the Ministry of Transport, Mobility and Urban Agenda) in the agreements for the execution of the 2018-2021 State Housing Plan. and that they had not been committed, in turn, by the same, for the granting of rental aid, through direct award, in application of the new aid program to help minimize the economic and social impact of COVID-19 on rentals of habitual residence.

This authorization is understood without the need of the prior Agreement of the Bilateral Monitoring Commission that, in accordance with section 5 of article 6 of Royal Decree 106/2018, of March 9, which regulates the 2018

State Housing Plan- 2021, should be formalized to redistribute state contributions among the different programs of the Plan. This Commission will report a posteriori on the redistribution generated as a consequence of the disposition of funds referred to in this article.

[Block 20: # a1-7]

Article 15. Non-subjection of the new aid program to contribute to minimizing the economic and social impact of COVID-19 on rentals of habitual residence to the autonomous co-financing established in article 6 of Royal Decree 106/2018, of March 9, by which the 2018-2021 State Housing Plan is regulated.

Sections 2 and 3 of article 6 of Royal Decree 106/2018, of March 9, which regulates the 2018-2021 State Housing Plan, will not apply to state funds that the Autonomous Communities and the Cities of Ceuta and Melilla commit to the aid program to help minimize the economic and social impact of COVID-19 on regular home rentals.

[Block 21: #ii]

II

[Block 22: # a1-8]

Article 16. Definition of economic vulnerability to the effects of the mortgage moratorium and the non-mortgage financing credit.

1. The assumptions of economic vulnerability as a consequence of the health emergency caused by COVID-19 for the purposes of this Royal Decree-Law and Royal Decree-Law 8/2020, of March 17, are defined by joint compliance with the following conditions:

a) That the potential beneficiary becomes unemployed or, in the event of being an entrepreneur or professional, suffers a substantial loss of income or a substantial drop in their turnover of at least 40%. For the purposes of this article, businessmen and professionals will be considered as natural persons who meet the conditions set forth in article 5 of Law 37/1992, of December 28, on Value Added Tax.

b) That the total income of the members of the family unit does not exceed, in the month prior to the request for the moratorium:

i. In general, the limit of three times the monthly Multiple Effects Public Income Indicator (hereinafter IPREM).

ii. This limit will be increased by 0.1 times the IPREM for each dependent child in the family unit. The applicable increase per dependent child will be 0.15 times the IPREM for each child in the case of a single-parent family unit.

iii. This limit will be increased by 0.1 times the IPREM for each person over 65 years of age who is a member of the family unit.

iv. In the event that any of the members of the family unit has a declared disability of more than 33 percent, a situation of dependency or illness that permanently renders him or her incapacitated for carrying out a work activity, the limit established in subsection i) shall be four times the IPREM, notwithstanding the accumulated increases per dependent child.

v. In the event that the mortgage debtor is a person with cerebral palsy, mental illness, or an intellectual disability, with a recognized degree of disability equal to or greater than 33 percent, or a person with physical or sensory disability, with a degree of disability recognized equal to or greater than 65 percent, as well as in cases of serious illness that incapacitates the person or their caregiver, to carry out a work activity, the limit provided in subparagraph i) will be five times the IPREM.

c) That the total mortgage installments of the real estate referred to in article 19, plus basic expenses and supplies is greater than or equal to 35 percent of the net income received by all the members of the unit family. For these purposes, "basic expenses and supplies" shall mean the amount of the cost of supplies of electricity, gas, diesel for heating, running water, fixed and mobile telecommunication services and contributions to the community of owners. Only those supplied in the habitual residence of the family unit will be considered as "basic expenses and supplies".

d) That, as a result of the health emergency, the family unit has suffered a significant alteration in its economic circumstances in terms of effort to access the home. To this end, it will be understood that a significant alteration in economic circumstances has occurred. when the effort that represents the total mortgage burden, understood as the sum of the mortgage installments of the real property referred to in article 19 on family income, has been multiplied by at least 1.3.

For the purposes of this royal decree-law, a family unit is understood to be that made up of the debtor, his or her legally separated spouse or registered partner, and the children, regardless of age, residing in the home, including those related by a relationship of guardianship, guardianship or foster care and their non-legally separated spouse or registered domestic partner, residing in the home.

For the purposes of this royal decree-law, a potential beneficiary is understood as someone who is facing a mortgage debt pursuant to article 19.

2. In no case will this definition apply to vulnerable consumers in the field of water, natural gas and electricity in the terms of Royal Decree-Law 8/2020, of March 17, and of this Royal Decree-Law , nor for the moratorium on rental debt referred to in article 3.

Section 1.d) prepared in accordance with the correction of errors published in BOE no. 99, of April 9, 2020. [Ref. BOE-A-2020-4377](#)

[Block 23: # a1-9]

Article 17. Accreditation of subjective conditions.

1. The concurrence of the circumstances referred to in article 16 will be accredited by the potential beneficiary by submitting the following documents:

a) In the event of a legal situation of unemployment, by means of a certificate issued by the entity that manages the benefits, which shows the monthly amount received as unemployment benefits or subsidies.

b) In case of cessation of activity of self-employed workers, by means of a certificate issued by the State Agency of Tax Administration or the competent body of the Autonomous Community, where appropriate, based on the declaration of cessation of declared activity by the interested party.

c) Number of people living in the home:

i. Family book or document confirming a domestic partnership.

ii. Registration certificate for people registered in the home, with reference to the time of presentation of the supporting documents and to the previous six months.

iii. Declaration of disability, dependency or permanent incapacity to carry out a work activity.

d) Ownership of the assets:

i. Simple note from the property registry index service for all members of the family unit.

ii. Deeds of sale of the habitual residence, the rental dwelling, or the property affected by economic activity and the granting of the mortgage loan or loans in the event that a moratorium on the mortgage debt is requested.

e) In the event that a moratorium on the mortgage debt is requested for the mortgage loan for a rental home pursuant to letter c) of article 19, the corresponding lease must be provided.

f) Responsible declaration of the debtor or debtors regarding the fulfillment of the requirements demanded to be considered without sufficient economic resources according to this royal decree-law.

2. If the applicant for the moratorium cannot provide any of the documents required in letters a) to e) of the previous section, he may substitute it by means of a responsible declaration that includes the express justification of the reasons, related to the consequences of the crisis of COVID-19, which prevent such contribution. After the end of the state of alarm and its extensions, you will have a period of one month to provide the documents that you would not have provided.

[Block 24: # a1-10]

Article 18. Definition of the situation of economic vulnerability and accreditation derived from credit contracts without mortgage guarantee.

1. The assumptions of economic vulnerability as a consequence of the health emergency caused by COVID-19 derived from credit contracts without mortgage guarantee are those established in article 16 of this royal decree-law, with the following specialties:

a) If the natural person were a beneficiary of the moratorium established in article 7 of Royal Decree-Law 8/2020, of March 17, its application will not be taken into account for the purposes of the calculation provided in article 16.1. c) and d) of this royal decree-law, for the suspension of the obligations derived from the credits or loans without mortgage guarantee established in this royal decree-law.

b) If the potential beneficiary had not contracted a mortgage loan and, nevertheless, had to face the periodic payment, or rent for the rental of their habitual residence, or any type of financing without mortgage guarantee against an entity financial, or both simultaneously, the amount of the mortgage installment will be replaced by the total sum of said amounts, including the rental income even though it is subject to a moratorium pursuant to article 3, for the purposes of the calculations referred to in article 16.1 letters c) and d). Likewise, for the purposes of calculating the mortgage charge in accordance with article 16, the total sum of said amounts will be used.

2. The concurrence of the circumstances referred to in the preceding paragraph shall be accredited by the debtor before the creditor by presenting the documentation established in article 17 of this royal decree-law. The amount of the periodic payments for the return of the financing without mortgage guarantee will be credited by means of the contribution of the corresponding contract signed with the financial entity.

[Block 25: # ii-2]

III

[Block 26: # a1-11]

Article 19. Moratorium on mortgage debt.

The mortgage debt or mortgage loans referred to in articles 7 to 16 ter of Royal Decree-Law 8/2020, of March 17, will be the contracted mortgage debt or the mortgage loans contracted for the acquisition of:

a) The habitual residence.

b) Properties affected by the economic activity carried out by the businessmen and professionals referred to in letter a) of article 16.1.

c) Homes other than the usual one in a rental situation and for which the mortgagee, the natural person, owner and lessor of said homes, has stopped receiving the rental income since the entry into force of the State of alarm decreed by Royal Decree 463 / 2020, of March 14, or stop receiving it until one month after the end of it.

[Block 27: # a2-2]

Article 20. Application of article 3 of Royal Decree-Law 8/2020, of March 17, to Local Entities.

1. For the purposes of applying the last paragraph of article 3 of Royal Decree-Law 8/2020, of March 17, on extraordinary urgent measures to face the economic and social impact of COVID-19, the amount that may be allocated each local entity to the expense to which said provision refers will be, at most, equivalent to 20% of the positive balance defined in letter c) of section 2 of the sixth additional provision of Organic Law 2/2012, of April 27, Budgetary Stability and Financial Sustainability.

2. For the application of the surplus to spending policy 23 in the terms regulated in article 1 of Royal Decree-Law 8/2020, of March 17, the extraordinary credit budget modification to enable credit or credit supplement that must be approved, it will be processed by decree or resolution of the President of the local corporation without the application of the rules on claim and publicity of the budgets referred to in article 169 of the revised text of the Regulatory Law of Local Treasuries, approved by Royal Legislative Decree 2/2004, of March 5.

Such decrees or resolutions will be validated in the first subsequent plenary session that is held, requiring for it the favorable vote of a simple majority and the subsequent publication in the corresponding Official Gazette.

The lack of plenary validation will not have nullifying or suspensive effects of the approved decree, without prejudice to the possibility of resorting to the economic-administrative claim route, for which the calculation of deadlines will occur from the date of publication of the agreement plenary.

3. For the follow-up by the competent body of the Ministry of Finance, the Local Entities must send the completed form included in Annex III of this royal decree-law. This obligation to forward information is established in development of the principle of transparency recognized in Organic Law 2/2012, of April 27, so it should be addressed by centralizing said referral through the intervention or unit that exercises its functions.

The information will be sent by electronic means through the standardized models and system that the Ministry of Finance enables for this purpose, and by means of an advanced electronic signature based on a recognized certificate, in accordance with Law 59/2003, of December 19, on electronic signature, except in those cases in which the Ministry of Finance considers that its use is not necessary.

4. This organ of the Ministry of Finance is empowered to issue the resolutions that are necessary for the application of this precept and for the establishment of terms, periods and referral procedure.

5. Failure to comply with the obligations to supply information, both with regard to the established deadlines, the correct content and suitability of the data or the method of delivery derived from the provisions of this royal decree-law, may entail the imposition of the measures provided for in articles 20 and following of Organic Law 2/2012, of April 27, upon request to the Local Corporation for compliance within 10 business days. Without prejudice to the possible personal responsibility that corresponds, the Ministry of Finance may give publicity to the requests made or to the non-compliance of the same.

6. The Ministry of Finance may disseminate or publish the information sent under this royal decree-law with the scope, content and methodology that it determines.

IV

[Block 29: # a2-3]

Article 21. Suspension of the obligations derived from credit contracts without mortgage guarantee.

1. Measures are established to procure the temporary suspension of the contractual obligations derived from any loan or credit without mortgage guarantee that was in force on the date of entry into force of this royal decree-law, when contracted by a natural person who is in a situation of economic vulnerability, as defined in article 16, as a consequence of the health crisis caused by COVID-19.

2. These same measures will also apply to the guarantors and guarantors of the main debtor in which the circumstances indicated in article 16 concur.

[Block 30: # a2-4]

Article 22. Guarantors or guarantors.

The guarantors or guarantors to whom the suspension of the obligations derived from the credit contracts without mortgage guarantee may apply may require the creditor to exhaust the principal debtor's assets before claiming the guaranteed debt, even if in the contract they had resigned. expressly for the benefit of excussion.

[Block 31: # a2-5]

Article 23. Request for suspension.

The debtors included in the scope of the suspension of the obligations derived from the credit contracts without mortgage guarantee may request from the creditor, until one month after the end of the validity of the state of alarm, the suspension of their obligations. The debtors will accompany, along with the request for suspension, the documentation provided for in article 17.

[Block 32: # a2-6]

Article 24. Granting of suspension.

1. Once the request for the suspension referred to in article 23 of this royal decree-law has been made and the situation of economic vulnerability has been proven, the creditor will proceed to the automatic suspension of the obligations derived from the credit without mortgage guarantee.

2. As in the moratorium on mortgage loans regulated in articles 7 to 16 of Royal Decree-Law 8/2020, of March 17, the application of the suspension will not require an agreement between the parties to take effect, nor any contractual novation. The suspension of contractual obligations will take effect from the request of the debtor to the creditor, accompanied by the required documentation, through any means. However, if the credit or loan were

guaranteed by means of an inscribable right other than the mortgage or if it had accessed the Registry of Sale of Installments of Personal Property for the purposes provided for in section 1 of article 15 of Law 28/1998, of 13 July, Sale of Installments of Personal Property, the registration of the extension of the period that implies the suspension will be necessary,

3. Once the suspension has been applied, the creditor will notify the Bank of Spain of its existence and duration. The amounts that would be due to the debtor if the moratorium were not applied will not be considered past due.

4. The suspension will last for three months, which can be extended by means of a Council of Ministers Agreement.

5. When the lender and borrower beneficiary of the moratorium agree to a novation, as a consequence of the modification of the clause of the contract in aspects other than the suspension referred to in article 13 of Royal Decree-Law 8/2020, of March 17 , will incorporate, in addition to those other aspects that the parties agree, the suspension of the contractual obligations imposed by this royal decree-law and requested by the debtor, as well as the non-accrual of interest during the validity of the suspension.

6. During the validity of the state of alarm and until the freedom to roam is fully restored, the public deeds referred to in section 2 may not be formalized. However, this shall not suspend the application of the moratorium, which should be applied automatically. , whether or not such suspension has been formalized in writing.

[Block 33: # a2-7]

Article 25. Effects of the suspension.

1. During the period of validity of the suspension:

a) The creditor may not demand the payment of the installment, or of any of the concepts that comprise it (amortization of capital or payment of interest), either in full or in part.

b) No interest will be accrued, either ordinary or late.

2. The expiration date agreed in the contract will be extended, as a consequence of the suspension, for the duration of this, without any modification of the rest of the agreed conditions. In the case of registered goods or rights, they will comply with their own regulations, in accordance with the general rules, and the provisions of the second section of the previous article.

3. The suspension in the payment of interest will not be applicable to debtors or contracts other than those regulated in this royal decree-law.

[Block 34: # a2-8]

Article 26. Consequences of the debtor's fraudulent action in relation to the suspension of the obligations derived from credit contracts without mortgage guarantee.

The debtor who has benefited in law fraud from the measures of suspension of the obligations derived from credit contracts without mortgage guarantee will be applied the provisions of article 16 of Royal Decree-law 8/2020, of March 17.

[Block 35: # a2-9]

Article 27. Supervision and sanction regime.

1. The lending institutions supervised by the Bank of Spain shall send each business day to this authority the following information referring to the preceding business day:

- a) Number of suspension requests submitted by debtors.
- b) Number of suspensions granted.
- c) Number of beneficiaries of the suspension, disaggregated, on the one hand, into debtors and guarantors and, on the other hand, into self-employed and salaried employees.
- d) Number of loans whose payment has been suspended.
- e) Outstanding balance pending amortization whose payment is suspended.
- f) CNAE of the activity that the debtor had been carrying out.

2. Articles 21 to 26 and the first section of this article shall be considered as rules of organization and discipline referred to in article 2 of Law 10/2014, of June 26, of organization, supervision and solvency of credit institutions.

[Block 36: # a2-10]

Article 28. Right to receive the social bonus by self-employed workers who have ceased their activity or have reduced their turnover as a consequence of COVID-19.

1. They will have consideration of vulnerable consumers in their habitual residence and in the terms set forth in Royal Decree 897/2017, of October 6, which regulates the figure of the vulnerable consumer, the social bond and other protection measures for domestic consumers, consumers who, complying with the income requirement of section 2, prove, after the entry into force of Royal Decree 463/2020, of March 14, that the owner of the supply point, or one of the members of your family unit, self-employed or self-employed professionals, are entitled to the benefit for the total cessation of professional activity or for having seen their turnover in the month prior to the request for the social bonus reduced by at least 75 percent in relation to the average turnover of the previous semester, in the terms established in Royal Decree-Law 8/2020, of March 17.

When the contract for the supply of the professional or self-employed person's habitual residence is in the name of the legal person, the social bond must be requested for the natural person, which will imply a change of ownership of the supply contract.

2. In order to acquire the status of vulnerable consumer referred to in the previous section, it will be a necessary condition that the income of the owner of the supply point, in case of being part of a family unit, the annual joint income of the family unit to which belongs, calculated in accordance with the provisions of article 4 of Order ETU / 943/2016, of October 6, which develops Royal Decree 897/2017, of October 6, which regulates the figure of the vulnerable consumer, the social bonus and other protection measures for domestic consumers of electrical energy, be it equal or less:

- to 2.5 times the Public Indicator of Multiple Effects Income (IPREM) of 14 payments, in the event that the owner of the supply point is not part of a family unit or there is no minor in the family unit;

- 3 times the IPREM index of 14 payments, in the event that there is a minor in the family unit;

- 3.5 times the IPREM index of 14 payments, in the event that there are two minors in the family unit.

For these purposes, a family unit is considered to be the one established in accordance with the provisions of Law 35/2006, of November 28, on Personal Income Tax and partial modification of the Corporate Tax laws, on Income from non-residents and on wealth.

3. The condition of vulnerable consumer defined in the previous sections and, therefore, the right to receive the social bonus in the corresponding terms, will expire when the circumstances referred to no longer exist, the consumer being obliged to communicate this fact to the marketer. reference.

In no case shall the consideration of a vulnerable consumer due to compliance with the preceding paragraphs extend for more than 6 months from its accrual, without prejudice to the possibility of availing itself of said condition at any time before or after that date under the protection of the rest of the cases. provided for in Royal Decree 897/2017, of October 6.

The reference marketing company will be obliged to indicate to the consumer, on the last invoice issued before the expiration of the 6-month period, the date of such expiration, informing that, once this period is exceeded, the consumer will be invoiced to PVPC by the same marketer of reference, and indicating the possibility that the consumer may, alternatively, contract its supply with a marketer on the open market.

4. In order to prove the condition of vulnerable consumer defined in the previous sections and request the receipt of the social bonus, the consumer will send to a reference marketer, through the email address that appears on its website, the application form defined in Annex IV together with the following supporting documentation:

- Copy of the NIF or NIE of the owner of the supply point and, in case it is part of a family unit, copy of the NIF or NIE of each of the members for whom said document is mandatory.

- Registration certificate in force, individual or joint, of the holder of the supply point or of all the members of the family unit.

- Family book, in the event that there is a family unit.

- Accreditation of their condition in accordance with Royal Decree-Law 8/2020, of March 17, on extraordinary urgent measures to face the economic and social impact of COVID-19. In particular, when the self-employed worker is in the event of cessation of activity, the accreditation will be carried out by means of a certificate issued by the State Agency of the Tax Administration or the competent body of the Autonomous Community, where appropriate, based on the declaration of cessation of activity declared by the interested party.

The reference marketer will send the owner of the supply point an email confirming receipt of the request.

By order of the Fourth Vice-President and Minister for the Ecological Transition and the Demographic Challenge, the application model established in Annex IV may be modified.

See art. 1 of Order TED / 320/2020, of April 3, which develops this article. [Ref. BOE-A-2020-4292](#) .

Section 2 prepared in accordance with the correction of errors published in BOE no. 99, of April 9, 2020. [Ref. BOE-A-2020-4377](#)

Select wording:

- Last update, published on 04/04/2020, effective as of 04/04/2020.**
- Original text, published on 04/01/2020, effective as of 04/02/2020.

[Block 37: #v]

V

[Block 38: # a2-11]

Article 29. Guarantee of supply of electrical energy, products derived from petroleum, natural gas and water.

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

To prove to the supplier that the supply is produced in the habitual residence, the consumer may use any documentary means that authenticates such circumstance.

Likewise, the period during which the state of alarm is in force will not count for the purposes of the terms included between the reliable request for payment and the suspension of the supply due to non-payment established in the current regulations or in the supply contracts, if applicable.

[Block 39: #vi]

Article 30. Beneficiaries of the extraordinary subsidy for lack of activity for people integrated into the Special System of Household Employees of the General Social Security Regime.

1. Persons who, being registered in the Special System of Home Employees of the General Social Security Regime before the entry into force of Royal Decree 463/2020, of March 14, will be entitled to extraordinary subsidy for lack of activity. , declaring the state of alarm for the management of the health crisis situation caused by COVID-19, are in any of the following situations:

- They have stopped providing services, totally or partially, on a temporary basis, in order to reduce the risk of contagion, for reasons beyond their control, in one or more homes and due to the health crisis of COVID-19.

- Their employment contract has been terminated for the cause of dismissal contained in article 49.1.k of Royal Legislative Decree 2/2015, of October 23, which approves the Consolidated Text of the Law on the Statute of Workers or for the withdrawal of the employer, in the terms provided for in article 11.3 of Royal Decree 1620/2011, of November 14, which regulates the special employment relationship of the family home service, due to the crisis of the COVID-19.

2. The accreditation of the causal act must be carried out by means of a responsible declaration, signed by the employer or employers, in respect of which the total or partial reduction of services has occurred. In the event of termination of the employment contract, this may be accredited by means of a letter of dismissal, communication of the withdrawal of the employer or employer, or documentation supporting the withdrawal from the Special System of Home Employees of the General Social Security System .

Section 1 prepared in accordance with the correction of errors published in BOE no. 99, of April 9, 2020. [Ref. BOE-A-2020-4377](#)

Article 31. Amount of the subsidy.

1. The amount of the extraordinary subsidy for lack of activity will be the result of applying to the regulatory base corresponding to the activity that the percentage determined in this section had ceased to perform.

2. The daily regulatory base of the benefit will be constituted by the contribution base of the household employee corresponding to the month prior to the causal event, divided by 30.

If there were several jobs performed in this special system, the regulatory base corresponding to each of the different jobs that would have ceased to be performed will be calculated.

3. The amount of the subsidy will be the result of applying a percentage of seventy percent to the aforementioned regulatory base, and may not be

higher than the Interprofessional Minimum Wage, excluding the proportional part of the extraordinary payments. In the case of partial loss of activity, the amount of the indicated subsidy will be received in direct proportion to the percentage of reduction in working hours experienced by the worker.

When there are several jobs performed, the total amount of the subsidy will be the sum of the amounts obtained by applying to the different regulatory bases corresponding to each of the different jobs the percentage of seventy percent, said total amount having the same limit provided in the previous section. In the case of partial loss of the activity, in all or some of the jobs performed, the percentage of reduction in working hours experienced by the worker in the corresponding activity will be applied to each of the amounts obtained; if the total amount of the subsidy, prior to the application of said percentages, reaches the amount of the Interprofessional Minimum Wage, excluding the proportional part of the extraordinary payments,

4. This extraordinary subsidy for lack of activity will be received for monthly periods, from the date of birth of the right. For these purposes, the effective date of birth of the right shall be understood as that identified in the responsible declaration referred to in the previous article when the causal event consists in the reduction of the activity, or the date of withdrawal from Social Security, in the case of end of employment relationship.

Section 4 was drafted in accordance with the correction of errors published in BOE no. 99, of April 9, 2020. [Ref. BOE-A-2020-4377](#)

[Block 42: # a3-4]

Article 32. Compatibilities and incompatibilities of the extraordinary subsidy.

1. The extraordinary subsidy for lack of activity will be compatible with the perceptions derived from the activities on their own account or on the account of others that were being developed at the time of their accrual, including those that determine the discharge in the Special Social Security System of Household Employees of the General Social Security System, provided that the sum of the income derived from the subsidy and the rest of the activities does not exceed the Minimum Interprofessional Salary.

2. The extraordinary allowance for lack of activity will be incompatible with the temporary disability allowance and with the recoverable paid leave regulated in Royal Decree-Law 10/2020, of March 29, which regulates a permit for working people for others who do not provide essential services, in order to reduce the mobility of the population in the context of the fight against COVID-19.

[Block 43: # a3-5]

Article 33. Exceptional unemployment benefit due to the end of a temporary contract.

1. The workers who have been terminated by a fixed-term contract of at least two months duration, after the entry into force of Royal Decree 463/2020, will be beneficiaries of the exceptional unemployment subsidy for the end of a temporary contract. , of March 14, declaring the state of alarm

for the management of the health crisis situation caused by COVID-19, and they would not have the necessary contribution to access another benefit or subsidy if they lacked income in the terms established in article 275 of the revised text of the General Social Security Law, approved by Royal Legislative Decree 8/2015, of October 30.

This subsidy will be recognized to the people affected, in the terms referred to in the previous paragraph, for the termination of a fixed-term contract, including interim, training and relief contracts, and that meet the rest of the requirements provided in this article. .

2. The exceptional unemployment benefit will be incompatible with the perception of any minimum income, inclusion income, social salary or similar aid granted by any Public Administration.

3. The exceptional subsidy will consist of a monthly aid of 80 percent of the current monthly Multiple Effects Public Income Indicator.

4. The duration of this exceptional subsidy will be one month, extendable if so determined by Royal Decree-law.

[Block 44: # s2]

Section 2. Support measures for the self-employed

[Block 45: # a3-6]

Article 34. Moratorium on social security contributions.

1. The General Treasury of Social Security is empowered to grant moratoriums of six months, without interest, to companies and self-employed workers included in any Social Security regime, who request it and comply with the requirements and conditions that They will be 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. The moratorium, in the cases that it is granted, will affect the payment of business contributions to the Social Security contribution and for concepts of joint collection and to the quotas of self-employed or self-employed workers, whose accrual period, in the case of companies is between the months of April and June 2020 and,

2. Moratorium applications must be submitted, in the case of companies, through the Electronic Data Remission System in the field of Social Security (RED System) regulated in Order ESS / 484/2013, and in the case of Self-employed workers through the aforementioned RED System or by the electronic means available at the electronic headquarters of the Secretary of State for Social Security (SEDESS).

Companies must submit individualized applications for each contribution account code where the workers are registered with respect to whom the moratorium is requested in the payment of their contributions to Social Security and for concepts of joint collection.

The General Treasury of Social Security may enable any other electronic means other than the RED or SEDESS System for the request to be made.

For these purposes, the communication, through the indicated means, of the identification of the contribution account code and the accrual period subject to the moratorium, will be considered a request for it.

3. Requests for a moratorium must be communicated to the General Treasury of Social Security within the first 10 calendar days of the statutory income periods corresponding to the accrual periods indicated in the first section, without in any case the moratorium of those contributions whose statutory entry period has ended prior to said request.

4. The granting of the moratorium will be communicated within three months following the request, through the means indicated in the second section of this article. However, such communication will be considered made with the effective application of the moratorium by the General Treasury of Social Security in the payment of quotas that are practiced from the moment the request is presented.

5. This moratorium will not apply to the contribution account codes by which the companies have obtained exemptions in the payment of the business contribution as well as in the joint collection quotas, regulated in article 24 of Royal Decree Law 8 / 2020, of March 17, of extraordinary urgent measures to face the economic and social impact of COVID-19, as a consequence of the procedures for suspension of contracts and reduction of working hours due to force majeure referred to in said article.

6. In application of the provisions of the consolidated text of the Law on Offenses and Sanctions in the Social Order, approved by Royal Legislative Decree 5/2000, of August 4, requests submitted by companies, or by workers for own account, which contain falsehoods or inaccuracies in the data provided will lead to the corresponding penalties.

For these purposes, it will be considered as falsehood or incorrectness to have communicated to the General Treasury of Social Security in the application for registration as a company, or in the registration of the worker in the corresponding Special Regime, or in variation of data after registration, or upon discharge, a false or incorrect economic activity, as well as those other data that determine the existence of the conditions and requirements referred to in the first section.

The undue recognition of moratoriums as a consequence of any of the breaches foreseen in the previous paragraph, will lead to the ex officio review of the act of recognition of the moratorium. In such cases, and without prejudice to the administrative or criminal liability that legally corresponds, the company, or the self-employed worker, will be applied to the quotas to which the moratorium would have been unduly applied, the corresponding surcharge and interest, in accordance with the provisions of the General Regulations for Social Security Collection.

Section 1 is modified by final provision 3.1 of Royal Decree-Law 13/2020, of April 7. [Ref. BOE-A-2020-4332](#)

Select wording:

- Last update, published on 04/08/2020, effective as of 09/04/2020.**
- Original text, published on 04/01/2020, effective as of 04/02/2020.

Article 35. Deferment of payment of debts with Social Security.

Companies and self-employed workers included in any Social Security system or those authorized to act through the Electronic Data Remission System in the field of Social Security (RED System), provided they have no other deferment in force, may request the deferment in the payment of their debts with Social Security whose regulatory term of entry takes place between the months of April and June 2020, in the terms and conditions established in the Social Security regulations, being an interest 0.5% instead of that provided for in article 23.5 of the Consolidated Text of the General Law on Social Security, approved by Royal Decree-Law 8/2015, of October 30. These requests for deferment must be made before the first ten calendar days of the aforementioned regulatory entry period have elapsed.

[Block 47: # s3]

Section 3. Consumer protection measures

[Block 48: # a3-8]

Article 36. Right to terminate certain contracts without penalty from consumers and users.

1. If, as a consequence of the measures adopted during the validity of the state of alarm, the contracts signed by consumers and users, whether they are for the sale of goods or the provision of services, including those of the subsequent tract, are impossible to fulfill, the consumer and user will have the right to terminate the contract within 14 days. The resolution claim can only be estimated when it is not possible to obtain from the proposal or proposals for revision offered by each of the parties, based on good faith, a solution that restores the reciprocity of interests of the contract. The proposals for revision may include, among others, the offer of substitute vouchers or vouchers for redemption. To these effects,

2. In the cases in which the fulfillment of the contract is impossible in accordance with the previous section, the entrepreneur will be obliged to return the sums paid by the consumer or user, except for expenses incurred duly itemized and provided to the consumer, in the same way in which the payment was made within a maximum period of 14 days, unless express acceptance of different conditions by the consumer and user.

3. Regarding the contracts for the provision of services of successive tract, the company providing services may offer options for recovery of the service afterwards and only if the consumer could not or did not accept said recovery, then the amounts would be refunded already paid in the part corresponding to the period of the service not provided by said cause or, under the acceptance of the consumer, to reduce the amount resulting from the future fees to be charged for the provision of the service. Likewise, the service provider will refrain from submitting new monthly payments until the service can be provided normally, without this leading to the termination of the contract, except at the will of both parties.

4. In the event that they are combined travel contracts, which have been canceled due to COVID19, the organizer or, where appropriate, the retailer, may deliver to the consumer or user a voucher to be used within one year from the termination of the validity of the state of alarm and its extensions, for an amount equal to the refund that would have been due. After the period of validity of the voucher without having been used, the consumer may request a full refund of any payment made. In any case, the eventual offer of a temporary substitute bond must have sufficient financial support to guarantee its execution.

Notwithstanding the foregoing, the organizer, or if applicable the retailer, must proceed to make a refund to consumers and users in the event that they request the termination of the contract, in accordance with the provisions of section 2 of article 160 of the consolidated text of the General Law for the Defense of Consumers and Users and other complementary laws, provided that the service providers included in the package travel contract had fully returned the amount corresponding to their services. If only some of the combined trip service providers made the return to the organizer or, where appropriate, to the retailer, or the amount returned by each of them was partial,

The organizer or, where appropriate, the retailer, will proceed to make the aforementioned refunds within a period not exceeding 60 days from the date of the termination of the contract or from that in which the service providers had proceeded with their return.

[Block 49: # a3-9]

Article 37. Measures of restriction to commercial communications from entities that carry out a gaming activity regulated in Law 13/2011, of May 27, regulating gaming.

1. The measures provided for in this article apply to all entities that carry out a gaming activity included in the scope of Law 13/2011, of May 27, regulating gaming.

2. For the purposes of the provisions of this article, commercial communications means any form of advertising activity disseminated by any means or medium, intended to promote, directly or indirectly, the gaming activities defined in the scope of application of the Law 13/2011, of May 27, or the entities that carry them out.

3. Commercial communications that implicitly or expressly refer to the exceptional situation derived from the COVID-19 disease or challenge the consumption of gaming activities in this context are prohibited.

4. During the time of the declaration of the state of alarm made by Royal Decree 463/2020, of March 14, the entities referred to in section 1 may not carry out the following actions:

a) Promotional activities aimed at attracting new clients or loyalty of existing clients that collect economic amounts, bonuses, bonuses, discounts, betting gifts or games, odds multipliers or prizes or any other similar mechanism.

b) Issuance of commercial communications in audiovisual communication services referred to in Article 2.2 of General Audiovisual Communication Law 7/2010, of March 31, including services on request when they are distinguishable and separable, except in the time slot between 1 and 5 in the morning.

c) Issuance of commercial communications that are marketed, sold or organized by video exchange service providers through platforms defined as such in Directive (EU) 2018/1808 of the European Parliament and of the Council, of November 14, 2018 , amending Directive 2010/13 / EU on the coordination of certain laws, regulations and administrative provisions of the Member States relating to the provision of audiovisual communication services, except in the time slot between 1 and 5 in the morning.

d) Issuance of commercial communications in services of the information society (including individualized communications in emails or equivalent means and social networks). "

5. Failure to comply with any of the obligations established in this article will be considered a serious infraction for the purposes of the provisions of Law 13/2011, of May 27, regulating gambling.

[Block 50: # ci-2]

CHAPTER II

Measures to sustain economic activity in the face of transitory difficulties as a consequence of COVID-19

[Block 51: # s1-2]

Section 1. Measures to support industrialization

[Block 52: # a3-10]

Article 38. Modification of the time and term for the provision of guarantees in the calls for loans granted by the SGIPYME pending resolution at the time of entry into force of Royal Decree 462/2000, of March 14.

1. Temporarily, and only for the purposes of the calls for loans granted by the SGIPYME that were pending resolution at the time of the entry into force of Royal Decree 463/2020, of March 14, declaring the state of alarm for the management of the situation of sanitary crisis caused by COVID-19, the guarantees to be provided by the applicants will be presented after the resolution of the concession and prior to the payment of the loan.

2. Once the call is resolved, the beneficiaries must provide the guarantees for the amount indicated in the concession resolution and in the modalities established in said calls.

3. The term to present the guarantees will end on November 3, 2020. If not presented before the end of said term, the beneficiary will lose the right to collect the loan.

4. At the time of payment, the rest of the requirements established in the summons must be met.

5. Article 10 of Order ICT / 1100/2018, of October 18, which establishes the regulatory bases for the granting of financial support to industrial investment in the framework of the public policy of reindustrialization and strengthening of the competitiveness, is suspended for the call corresponding to the year 2019 in what contradicts points 1 to 5 of this article. The ninth section of the Order by which the call is made for the year 2019 is suspended, in the same terms.

6. Articles 13 and 25 of Order ICT / 859/2019, of August 1, which establishes the bases for granting financial support to industrial Research, Development and Innovation projects in the field of manufacturing industry, are suspended for the call corresponding to the year 2019 in what contradicts points 1 to 5 of this article. The eleventh and seventeenth sections of the Order by which the convocation is made for the year 2019 are repealed, in the same terms.

[Block 53: # a3-11]

Article 39. Refinancing of the loans granted by the SGIPYME.

1. The beneficiaries of industrial project loan concessions granted by the SGIPYME may request modifications to the amortization schedule of the same during the period of 2 and a half years from the entry into force of Royal Decree 463/2020, of March 14; as long as the health crisis caused by COVID-19 has caused periods of inactivity of the beneficiary, reduction in the volume of its sales or interruptions in supply in the value chain.

Said request must be expressly resolved by the body that issued the concession resolution. The term for the resolution will be 6 months from the presentation of the request. If after said period the competent body to resolve has not notified said resolution, the interested parties will be entitled to understand that the request has been rejected.

2. The submitted application must incorporate:

a) A justifying report that adequately motivates the difficulty of attending the current payment schedule in accordance with the provisions of the previous section. This justification must include a balance and provisional profit and loss account just before the situation referred to in section 1 occurs, a qualitative and quantitative explanation of how this affectation has occurred, its economic and financial valuation, as well as an action plan to mitigate these effects.

b) In the event that the term of the investments has not ended, a technical and economic report must be included justifying the investments made against the loan up to that moment and broken down by items. A table will be included with the data of the investments and expenses executed (invoices and payments), as well as the spending commitments made, all duly accredited.

c) A responsible declaration that the company is up to date with its tax and social security obligations, that it has no debts for repayment of aid or loans

with the Administration, and that it has fulfilled its obligations to present accounts to the Mercantile Registry.

3. Changes to the calendar may not be authorized in the following cases:

a) That there is no sufficiently accredited damage to justify this modification.

b) That the company is not up to date with its tax obligations and with Social Security.

c) That the company has debts for repayment of aid or loans with the Administration.

d) That the company has not fulfilled its obligations of presentation of accounts before the Mercantile Registry.

e) That the maturity of the debt is the consequence of a refund due to default or resignation.

f) That in the case of projects that are within the investment justification period, there is not a sufficient degree of progress and that does not guarantee compliance with the objectives set forth in the concession resolution.

4. Modifications to the amortization table may consist of:

a) Increase of the maximum amortization period.

b) Increase in the maximum grace period, if no principal installment has yet to expire.

c) Other modifications that comply with the provisions of point 5 of this article.

5. The modifications granted will be carried out in such a way that the same maximum levels of aid intensity and the same levels of risk are respected as at the time of granting. The equivalent aid will be calculated at the time of granting the modification of the amortization table. For this, changes may be made to the interest rate and / or guarantees associated with the loans.

6. During the period of two and a half years from the entry into force of Royal Decree 463/2020, of March 14, and provided that the technical-economic verification of the project has been completed, the subrogation of an entity of Credit in the obligation of repayment of the loan by the beneficiary. In those loans with an interest rate, the interest rate to be assumed by the credit institution may be reduced, respecting the minimum interest rate required for the loans granted by the State, established in the corresponding General State Budget Law.

7. The programs to which this measure applies are the SGIPYME programs for 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 scope of manufacturing industry.

8. The articles of the base orders and the calls, by virtue of which they were granted, are suspended for a period of two and a half years from the

entry into force of Royal Decree 463/2020, of March 14. loans affected by this measure, in everything that contradicts the provisions of this article.

[Block 54: # a4-2]

Article 40. Refund of expenses and granting of aid for cancellation of activities to promote international trade and other international events.

1. ICEX Spain Export and Investments is empowered to return to companies that have incurred unrecoverable expenses in this or future editions, the fees paid for participation in fairs, or other activities to promote international trade, which have been called by the entity, when they are canceled, 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.

2. It is empowered to 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 activities are canceled as a consequence of COVID 19.

[Block 55: # a4-3]

Article 41. EMPRENETUR.

In general, interest payments and amortizations corresponding to loans granted by the Secretary of State for Tourism under the following provisions are suspended, without prior request and for a period of one year:

- Order IET / 2481/2012, of November 15, which approves the regulatory bases for granting aid for projects and actions within the Emprendetur R + D + i program made up of the Emprendetur R&D and Emprendetur Development lines. of innovative products within the framework of the National and Comprehensive Tourism Plan (BOE No. 279, of November 20, 2012).

- Order IET / 476/2013, of March 14, amending Order IET / 2482/2012, of November 15, which establishes the regulatory bases for granting aid for projects and actions within the Emprendetur Young Entrepreneurs program within the framework of the National and Comprehensive Tourism Plan (BOE No. 73, of March 26, 2013).

- And Order IET / 2200/2014, of November 20, which approves the regulatory bases for granting aid for projects and actions within the Emprendetur Internationalization program within the framework of the Comprehensive National Tourism Plan (BOE No. 285 , of November 25, 2014).

Consequently, the payments for interest and amortizations of the referred loans that should be made by the borrowers as of the entry into force of this royal decree-law, will be due on the same date of the year following the one that appears in the resolution. of granting the loan, without implying the accrual of additional interest.

Section 2. Supply flexibility

Article 42. Flexibility of electricity supply contracts for freelancers and companies.

1. Exceptionally and while the state of alarm is in force, the electricity supply points owned by the self-employed who accredit this condition by registering in the Special Regime of Social Security for Self-Employed Workers or Self-Employed or assimilable, and companies they will be able to take advantage of the following measures:

a) At any time, they may temporarily suspend or modify their supply contracts, or the extensions of said contracts, to contract another alternative offer with the marketer with whom they have a current contract, in order to adapt their contracts to their new consumption guidelines , without any penalty charge.

b) Distributors will attend to requests for changes in power or access tolls, regardless of whether the consumer had voluntarily modified the technical conditions of their third-party access to the network contract in less than twelve months, and although not there has been no change in the structure of access tolls or charges that affect you. When the requests cannot be attended to by remote means, the field actions that, where appropriate, are necessary, will be subject to the contingency plans adopted and communicated by the distribution companies.

In the event that the consumer has an authorization for the joint application of a single access fee, in accordance with the provisions of article 5.3.4.º of Royal Decree 1164/2001, of October 26, which establish access tariffs to the electricity transmission and distribution networks, you may request the change of power or access toll without express resolution of the General Directorate for Energy Policy and Mines. The distributors must attend to the requests in the terms established in this article. In any case, consumers must notify the General Directorate of the requests made to the distributors.

2. Once the alarm state has ended, within a period of three months, the consumer who has requested the suspension of his supply contract may request its reactivation.

In the same period of three months after the end of the state of alarm, the consumer who has requested the modification of his supply contract or the modification of the technical parameters of the third-party access contract to the network provided in the previous section, may request a new modification of the supply contract or new values of the technical parameters of the third-party access contract to the network. When the consumer has an authorization for the joint application of a single access fee, he must notify the General Directorate of Energy Policy and Mines of such request.

3. The reactivations of the supply contract and the modifications of the contracts previously indicated will be carried out within a maximum period of

five calendar days and without the repercussion of any cost on the consumer, except for:

a) payments for extension rights for increases in contracted power above the contracted threshold before the start of the alarm state,

b) payments for supervision of assigned facilities, if applicable, and,

c) in the event that it is necessary to change the measurement equipment, the payment of actions on the control and measurement equipment provided for in Chapter VII of Royal Decree 1048/2013, of December 27, which establishes the remuneration methodology for the electrical energy distribution activity.

In the application, where appropriate, of the aforementioned payments, the provisions of Chapter VII of Royal Decree 1048/2013, of December 27, which establishes the remuneration methodology for the energy distribution activity electric.

In the event that the new power modification does not exceed the contracted threshold before the start of the alarm state, the provisions of article 83.5 of Royal Decree 1955/2000, of December 1, which regulates the transportation, distribution, marketing, electricity supply activities and authorization procedures for electrical energy installations, on the overhaul of the facilities for more than twenty years.

4. In the General State Budget laws that are approved after the entry into force of this royal decree-law, and in order to compensate the reduction in income in the Electric System as a result of the measures provided for in section 1 above, 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 for the Electric System attributable to said measures in the previous year.

The amount referred to in the preceding paragraph will be transferred to the National Commission of Markets and Competition, and incorporated at one time, as income, to the settlement system of the electrical system managed by that body.

[Block 58: # a4-5]

Article 43. Flexibility of natural gas supply contracts.

1. Exceptionally and while the state of alarm is in force, the natural gas supply points owned by the self-employed who accredit this condition by registering in the Special Social Security Regime for Self-Employed or Self-Employed or Assimilated Workers, and companies will be able to take advantage of the following measures:

a) The owner of the supply point may request his marketer the modification of the contracted daily flow, the inclusion in a toll stage corresponding to a lower annual consumption or the temporary suspension of the supply contract at no cost to him.

b) The marketer may request from the distributor or carrier any of the following measures:

1.º) The change of toll stage of the term of conduction of the transport and distribution toll;

2.º) The reduction of contracted flow in products of output capacity of standard duration or indefinite duration, in the latter case without 12 months having elapsed since the last modification of the contracted flow and without such modification being accounted for. the effects of the minimum period for requesting a new modification;

3rd) The cancellation of the contracted output capacity products and the temporary suspension of access contracts of indefinite duration, without any restriction.

c) All the savings derived from the lower toll payments as a result of the application of the previous measures must be passed on entirely by the marketer to the owner of the supply point.

2. Modifications to the aforementioned contracts will be made without the effect of any cost on the marketer or the consumer by distributors and carriers, regardless of the end date of the access contract or the period elapsed since your signature or last modification. When the requests cannot be attended to by remote means, the field actions that, where appropriate, are necessary, will be subject to the contingency plans adopted and communicated by the distribution companies.

3. Once the alarm state has ended, within three months, the owner of the supply point that has requested the modification of the contracted capacity or the access toll stage may request an increase in flow or a change in stage of Group 3 tolls 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.

4. In the General State Budget laws that are approved after the entry into force of this royal decree-law, and in order to compensate in the Gas System the reduction of income as a result of the measures provided for in section 1 above, 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 for the Gas System attributable to said measures in the previous year.

The amount referred to in the previous paragraph will be transferred to the National Commission of Markets and Competition, and incorporated at once, as income to the settlement system of the gas system managed by that body.

[Block 59: # a4-6]

Article 44. Suspension of bills for electricity, natural gas and petroleum products.

1. Exceptionally and while the state of alarm is in force, the points of supply of electrical energy, natural gas, manufactured gases, and liquefied petroleum gases by pipeline, owned by self-employed persons who accredit said

condition by registering in the Special Regime of the Social Security for Self-Employed or Self-Employed or Assimilable Workers and small and medium-sized companies, as defined in Annex I of Regulation (EU) No. 651/2014 of the European Commission, may request, by means not suppose physical displacement, to your marketer or, where appropriate, to your distributor, the suspension of the payment of invoices corresponding to billing periods that contain days integrated in the state of alarm, including all your billing concepts.

In the consumer application, the holder of the supply point and the Universal Supply Point Code (CUPS) must be clearly identified.

2. In these cases, the electricity distribution companies will be exempt from the obligation to pay the access toll to the transmission and distribution networks corresponding to the deferred invoices to the distribution company, established in paragraph d) of article 46.1 of the Law. 24/2013, of December 26, from the Electric Sector, until the consumer pays the full invoice.

The marketers must communicate to the distributors the information related to the owners of supply points, and the associated CUPS, which have requested the suspension of payment in accordance with the previous section.

3. For their part, natural gas distributors will be exempt from paying the term of conduction of the transportation and distribution toll corresponding to the bills deferred to the distribution or transport company, established in paragraph f) of article 81.2 of Law 34 / 1998, of October 7, from the Hydrocarbons Sector, until the consumer pays the full invoice.

The marketers must communicate to the distributors or carriers the information related to the owners of supply points, and the associated CUPS, who have requested the suspension of payment in accordance with the previous section.

4. 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 Electricity Special Tax, if applicable, and the Hydrocarbon Special Tax, also if applicable, corresponding to invoices whose payment has been suspended by virtue of this measure, until the consumer has fully paid them, or six months have elapsed since the end of the alarm state.

5. Once said alarm state has ended, the amounts due will be regularized in equal parts in the invoices issued by the electricity and natural gas marketers and the distributors of manufactured gases and liquefied petroleum gases by pipeline, corresponding to the billing periods. in which the following six months are integrated. The self-employed and companies that avail themselves of the suspension of billing contained in this article may not change their electricity or natural gas trading company, as the case may be, until said regularization has been completed.

6. The electricity and natural gas marketers, and the distributors of manufactured gases and liquefied petroleum gases by pipeline, whose income is reduced as a result of the measures included in section 1, may request the guarantees defined in article 29 of the Real Decree-law 8/2020, of March 17, on extraordinary urgent measures to face the economic and social impact of COVID-19 or any other line of guarantees specifically created for this purpose, for the amount they have seen reduced their income, taking into account the

exemptions set forth in point 2 for electricity traders and in point 3 for natural gas traders.

7. Electricity distributors and natural gas distributors and transporters, whose provisional revenues from tolls are reduced as a consequence of the measures included in section 2, may request the guarantees defined in article 29 of Royal Decree-Law 8 / 2020, of March 17, or any other line of guarantees specifically created for this purpose, for the amount by which their income has been reduced.

[Block 60: # a4-7]

Article 45. Modification of the effect date of the gasoline specifications for the 2020 summer season

1. Exceptionally for the financial year 2020, and without prejudice to the notification referred to in article 6 of Royal Decree 61/2006, of January 31, during the period from May 1 to June 30, the characteristics of gasoline intended for use in vehicles equipped with a spark ignition engine that, in accordance with annex I of Royal Decree 61/2006, of January 31, which determines the specifications of gasoline, diesel, fuel oils and liquefied petroleum gases and the use of certain biofuels and the sulfur content of fuels for maritime use are regulated, they have different limits in summer and winter, it will be understood that they comply with specifications as long as they respect the minimum limit for summer and the maximum limit for winter established therein.

2. By resolution of the person in charge of the Secretary of State for Energy, the end date of the period established in section 1 may be modified, depending on the evolution of gasoline demand, and the duration of the alarm state established by Royal Decree 463/2020, of March 14, declaring the state of alarm for the management of the health crisis situation caused by COVID-19.

Likewise, the person in charge of the Secretary of State for Energy may request as much information as necessary from the wholesale operators and from the owners of transport or storage facilities for petroleum products.

[Block 61: # a4-8]

Article 46. Temporary compensation of certain compulsory population coverage expenses of the state digital terrestrial television service.

Exceptionally, aid amounting to fifteen million euros is approved to offset part of the costs of providers of state-owned digital terrestrial television audiovisual communication service, derived from maintaining certain percentages of coverage for a period of six months. mandatory population.

In the instrument that regulates this compensation of costs, the actions to be financed, the expenses to be financed, the conditions and the procedure in which the compensation will materialize and specify the beneficiaries will be defined.

[Block 62: # ci-3]

Article 47. Donations for support against COVID-19.

The donations of money made to contribute to the financing of the expenses caused by the health crisis caused by the 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 will generate credit in accordance with the provisions of Law 47/2003, of November 26, 2003, General Budget in the Ministry of Health, budget application 26.09.313A.228 «Expenses originated in the National Health System derived from the health emergency in relation to COVID-19 in Spain », without the need for express acceptance.

Donations of equipment and supplies intended for the fight against COVID-19 that are considered movable property shall be understood as accepted by their mere receipt by the Ministry of Health or by the organ or body that it designates as recipient.

Donations of real estate will be accepted by the Minister of Finance, in the manner provided for in the heritage legislation of the Public Administrations, and the real estate may be used directly to fight against COVID-19 or alienate and apply the product obtained for this purpose. .

The amounts obtained through these routes will be affected to the exclusive financing of the expenses derived from the sanitary crisis caused by the COVID-19 and may be destined to attend expenses such as sanitary equipment and infrastructures, material, supplies, hiring of personnel, research and any another that can contribute to strengthening the crisis response capacities derived from COVID-19.

Article 48. Extraordinary measures applicable in relation to the periods of formulation and rendering of annual accounts for the 2019 financial year of the entities of the state public sector and of the referral of the General State Account to the Court of Accounts.

1. Public law entities belonging to the state public sector shall endeavor to formulate and render the 2019 annual accounts in accordance with the deadlines established in the regulations. However, when due to the declaration of alarm status this was not possible and it was so agreed and communicated by the accountant to the General Intervention of the State Administration, the periods provided for in the applicable regulations will be suspended, from the declaration of said state, resuming its computation when said circumstance disappears or extending the period foreseen in a period equivalent to the effective duration of the alarm state.

2. In the same way, the terms established in the regulatory regulations for the remittance of the accounts and the rest of the financial information to the Court of Accounts will be suspended from the declaration of the state of alarm, and their computation will resume when said circumstance disappears or

extending the period foreseen in a period equivalent to the effective duration of the alarm state.

3. The previous provisions will be applicable to the local public sector, also affecting the deadlines for processing the General Account in the local entity, and may be of supplementary application to the autonomous public sector.

[Block 65: # a4-11]

Article 49. Liquid availabilities of the autonomous organisms and other entities that are part of the state public sector.

In order to meet the expenses to combat the health crisis caused by COVID-19, the transfer to the account of the Public Treasury that is determined, of the liquid availabilities of the autonomous organizations and other member entities of the state public sector, in accordance with the provisions of art. 45 of General Budget Law 47/2003, of November 26.

The Minister of Finance is authorized to require the entry into the Public Treasury of all or part of the liquid availabilities, with the exception of those from quotes and concepts of joint collection, when they may not be necessary to finance the exercise of the activity. indicated.

This amount may generate credit in Section 35 «Contingency Fund» to exclusively cover expenses and actions that are necessary to face this health crisis that has its effect in all areas of society, in order to mitigate the effects of the same in employment, in the people and sectors most affected, or to meet any expenses that are necessary to reinforce the capacities to respond to this crisis derived from COVID-19.

The Minister of Finance will authorize the necessary budget modifications.

Exceptionally, 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 Article 50.1 of General Law 47/2003, of November 26, Budgetary.

[Block 66: # a5-2]

Article 50. Extraordinary postponement of the repayment schedule in loans granted by Autonomous Communities and Local Entities to entrepreneurs and self-employed affected by the health crisis caused by COVID-19.

1. Those companies and self-employed workers who are borrowers of financial credits or loans whose ownership corresponds to an Autonomous Community or Local Entity may request the deferment of the payment of principal and / or interest to be satisfied for the remainder of 2020. To apply for this extraordinary postponement it is necessary that the health crisis caused by COVID-19 or the measures adopted to alleviate it have caused periods of inactivity in said companies or self-employed, a significant reduction in the volume of sales or interruptions in supply in the supply chain. value that makes it difficult or impossible for them to pay for it. Such request,

2. This provision will only affect financial loans granted exclusively by entities included in the Public Administration sector in accordance with the provisions of letters a), b) and c) of article 2.1 of Organic Law 2/2012, of April

27, of Budgetary Stability and Financial Sustainability, and that have the accounting consideration of financial liabilities in the borrowers, who will be business entities that are not part of the public sector and self-employed.

The extraordinary postponement regulated in this provision will not be applicable when the lending Public Administration has already adopted a similar measure.

In the event that the financial loans have been granted within the framework of agreements with credit institutions, any deferment or modification will be made in agreement with said entities.

Without prejudice to the measures adopted by the corresponding Administration, it will also not be applicable to participative loans, risk capital operations, hedging instruments, derivatives, subsidies, financial guarantees and, in general, any operation of a financial nature that is not in accordance with financial loans. in terms of the market.

3. The application submitted must incorporate:

a) A justifying report attesting to the insufficiency of ordinary resources or serious difficulty in meeting the payment of maturities in accordance with the provisions of the previous section. This justification must include a statement of the accounts just before the situation referred to in section 1 occurs, a qualitative and quantitative explanation of how this affectation has occurred, its economic and financial assessment, as well as an action plan. to mitigate those effects. Any document that complies with the law that certifies the insufficiency or serious difficulty may be included. The affected Administration may approve a standard application form and other attached documentation.

b) A responsible declaration that the company is up to date with its tax obligations and with Social Security, that it has no debts for repayment of aid or loans with the Administration, and that it has complied, where appropriate, with its obligations presentation of accounts before the Mercantile Registry.

c) Responsible declaration that the permitted aid intensity limits are respected and the rest of the regulations established by the Community regulations on State aid.

In the event that the above documentation includes false or biased data and that have served as the basis for granting the deferment, it will determine the early maturity of the entire loan, without prejudice to other applicable responsibilities.

4. The postponement may be granted by the granting body of the lending Administration, after a favorable 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 one month from the presentation of the request. If after said period the competent body to resolve has not notified said resolution, the interested parties will be entitled to understand that the request has been rejected. From the request for deferment until 15 days after its express or presumptive resolution, the early maturity clauses linked to the non-payment of the maturities of the loan will be inapplicable.

5. The estimate of the request will carry with it the modification of the repayment schedule, respecting the maximum term of the loan, and the deferred installments may be subject to fractionation. The deferred

installments will accrue the interest rate set for the loan or credit subject to the deferment. Under no circumstances will financial expenses or costs be applied.

Section 4 was drafted in accordance with the correction of errors published in BOE no. 99, of April 9, 2020. [Ref. BOE-A-2020-4377](#)

[Block 67: # a5-3]

Article 51. Reinforcement of the obligations of supplying economic and financial information.

1. The Autonomous Communities and Local Corporations 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 COVID-19 as well as all the information that it is necessary to comply with the provisions set forth in this royal decree-law or to meet any other information request required by regulations or institutions, both community and international.

2. Specifically, without prejudice to other economic-financial information that is determined or to subsequent modifications that are adopted in this regard, the information collected in Annex I to this royal decree-law will be sent on a monthly basis by the Autonomous Communities , sending the information referring to the previous month before the 15th of each month. On the part of the Local Entities, the information collected in Annexes II and III will be sent on a quarterly basis.

3. The submission of the economic-financial information of each Autonomous Community or Local Corporation provided for in this royal decree-law will be centralized through:

a) In the case of the Autonomous Communities, the General Intervention or equivalent unit that has accounting powers.

b) In Local Corporations, the intervention or unit that exercises its functions.

4. The competent body of the Ministry of Finance is empowered to issue the instructions or resolutions that are necessary for the specification, procedure and deadline for submission of the information to be supplied by the Autonomous Communities and Local Corporations, as well as for the expansion or modification of the forms.

5. The Ministry of Finance may disseminate or publish the information submitted under this royal decree-law with the scope, content and methodology it determines.

6. The information will be sent by electronic means through the standardized models and system that the Ministry of Finance enables for this purpose, and by means of an advanced electronic signature based on a recognized certificate, in accordance with Law 59/2003, of December 19 , of electronic signature, except in those cases in which the Ministry of Finance considers that its use is not necessary.

7. Failure to comply with the obligations to supply information, both with regard to the established deadlines, the correct content and suitability of the data or the method of delivery derived from the provisions of this royal decree-law, may entail the imposition of the measures provided for in articles 20 and following of Organic Law 2/2012, of April 27, on Budgetary Stability and Financial Sustainability, upon request to the Autonomous Community or Local Corporation for compliance within 10 business days. Without prejudice to the possible personal responsibility that corresponds, the Ministry of Finance may give publicity to the requests made or to the non-compliance of the same.

[Block 68: # a5-4]

Article 52. Deferment of debts derived from customs declarations.

1. In the scope of the powers of the State Tax Administration, for the purposes of the deferrals referred to in article 65 of the General Tax Law 58/2003, of December 17, the deferral of admission will be granted of the customs and tax debt corresponding to the customs declarations presented from the date of entry into force of this Royal Decree-law and until May 30, 2020, both inclusive, provided that the requests submitted up to that date meet the requirements to those referred to in article 82.2.a) of the aforementioned Law 58/2003 and the amount of the debt to be deferred is greater than 100 euros.

2. The provisions of the previous section are not applicable to the Value Added Tax quotas that are settled in accordance with the provisions of article 167.Two, second paragraph, of Law 37/1992, of December 28, of the Value Added Tax.

3. This postponement will be requested in the customs declaration itself and its concession will be notified in the manner provided for the notification of the customs debt, in accordance with article 102 of Regulation (EU) No. 952/2013 of the European Parliament and the Council of 9 October 2013 establishing the customs code of the Union.

4. For the purposes of the provisions of section 3 of article 65 of Law 58/2003, the guarantee provided to obtain the release of the merchandise will be valid for obtaining the postponement, being affected by the payment of the customs and tax debt corresponding until full compliance by the obligor of the deferment granted, without prejudice to the provisions of section 3 of article 112 of Regulation (EU) No. 952/2013 of the European Parliament and of the Council of October 9, 2013 by which the customs code of the Union is established.

5. It will be a necessary requirement for the granting of the postponement that the recipient of the imported merchandise is a person or entity with a volume of operations not exceeding 6,010,121.04 euros in 2019.

6. The conditions of the postponement will be the following:

a) The term will be six months from the end of the corresponding entry period in accordance with the provisions of article 108 of Regulation (EU) No. 952/2013 of the European Parliament and of the Council of October 9, 2013 by the establishing the customs code of the Union.

b) No default interest will be accrued during the first three months of the deferment.

[Block 69: # a5-5]

Article 53. Suspension of terms in the tax area of the Autonomous Communities and Local Entities.

The provisions of article 33 of Royal Decree-Law 8/2020, of March 17, on extraordinary urgent measures to face the economic and social impact of COVID-19, will be applied to the actions, procedures and procedures that are governed for what is established in the General Tax Law 58/2003, of December 17, and its development regulations and that are carried out and processed by the Tax Administrations of the Autonomous Communities and Local Entities, being also applicable, in relation to the latter, to the actions, procedures and procedures that are governed by the consolidated text of the Regulatory Law on Local Taxes approved by Royal Legislative Decree 2/2004, of March 5.

[Block 70: # a5-6]

Article 54. Measures regarding subsidies and public aid.

1. In the procedures for granting subsidies, the orders and resolutions to summon and award subsidies and public aid provided for in article 22.1 of Law 38/2003, of November 17, General Subsidies, which have already been granted in the moment of entry into force of Royal Decree 463/2020 may be modified to extend the deadlines for the execution of the subsidized activity and, where appropriate, justification and verification of said execution, although it would not have been contemplated in the corresponding regulatory bases .

For these purposes, the competent body must only justify the impossibility of carrying out the subsidized activity during the validity of the state of alarm, as well as the insufficient period remaining after its completion for the execution of the subsidized activity or its justification or verification.

2. At the request of the beneficiary, the resolutions and agreements for granting subsidies provided for in article 22.2 of General Subsidies Law 38/2003, of November 17, may also be modified, without the need to modify it, in its case, the Royal Decree provided for in article 28.2 of said Law, under the same conditions and with the same requirements provided 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.

3. The adoption of these modifications is not subject to the requirements set forth in section 4 of the third additional provision of Royal Decree 463/2020 and does not affect the suspension of the terms established in section 1 of the aforementioned additional provision.

[Block 71: #da]

First additional provision. CERSA COVID-19 guarantee line.

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 Relief, SME, SA (CERSA), a credit supplement of € 60M is granted in concept 747.01 « to the Company of Reinforcement, CERSA »of the 433M program« Support for Small and Medium-sized Enterprises »financed in any of the ways established by article 55 of General Budget Law 47/2003, of November 26.

[Block 72: # da-2]

Second additional provision. Application of the general conditions of Royal Decree 106/2018 of March 9, which regulates the 2018-2021 State Housing Plan.

To the new aid programs of the 2018-2021 State Housing Plan that are related in this royal decree-law, whether by incorporation, replacement or modification, the provisions that, in general, are regulated in the Royal Decree 106/2018, of March 9, except for the specific exceptions regulated in this royal decree-law.

[Block 73: # da-3]

Third additional provision. Incorporation of new aid programs to the agreements signed between the then Ministry of Development and the Autonomous Communities and the Cities of Ceuta and Melilla for the execution of the 2018-2021 State Housing Plan.

The new aid programs of the 2018-2021 State Housing Plan, which are listed in this royal decree-law, whether by incorporation, replacement or modification, may be the subject of the agreements signed between the Ministry of Development and the Autonomous Communities and the cities of Ceuta and Melilla for the execution of the 2018-2021 State Housing Plan. They may, therefore, be financed from the funds committed by both administrations in said agreements.

To this end, the Bilateral Monitoring Commissions, regulated in article 74 of Royal Decree 106/2018, of March 9, and in the fifteenth clause of each agreement that for the execution of the 2018-2021 State Housing Plan signed the then Ministry of Development with each Autonomous Community and with Ceuta and Melilla, may incorporate the new aid programs in the budgetary readjustments agreed upon on the one initially planned, among the different programs, always respecting the general framework established in the collaboration agreement and without the reorganizations that are agreed may mean an increase in the budgetary allocations to be contributed by the Ministry of Transport, Mobility and the Urban Agenda each year, nor may they extend beyond the 2021 financial year.

[Block 74: # da-4]

Fourth additional provision. Readjustments in the distribution of funds available in each agreement between the programs of the 2018-2021 State Housing Plan on the distribution initially planned.

The Bilateral Monitoring Commission, foreseen in the collaboration agreements that are already signed or that are going to be signed between the then Ministry of Development, today the Ministry of Transport, Mobility and the Urban Agenda, and the Autonomous Communities or the Cities of Ceuta and Melilla for the execution of the 2018-2021 State Housing Plan, including its possible modifications, may agree to readjustments in the distribution of funds initially planned between the different aid programs, as well as other adjustments that may be necessary, due to the modifications that could occur in the financing of the Plan, always respecting the general framework established in the collaboration agreement and without the readjustments in the distribution leading to an increase in the budgetary allocations to be contributed by the Ministry of Transport, Mobility and the Urban Agenda in each year, nor prolonged beyond the financial year 2021.

These readjustment agreements in the distribution of funds between programs may take place even after the end of the year being readjusted, especially due to the liquidation of the collaboration agreements.

[Block 75: # da-5]

Fifth additional provision. Verification of requirements for the granting of rental aid from the 2018-2021 State Housing Plan.

1. The requirements to be met by the beneficiaries of any rental aid financed under the 2018-2021 State Housing Plan, including those of the aid program to help minimize the economic and social impact of COVID-19 on rentals of habitual residence, may be verified by the Autonomous Communities and by the Cities of Ceuta and Melilla after the resolution of granting the aid, being this conditioned to the fulfillment of the same.

2. The Autonomous Communities or the Cities of Ceuta and Melilla that as a consequence of the verification of the requirements after the resolution of the granting of the aid and, where appropriate, the total or partial payment of the same, detect their non-compliance, will have to resolve the cancellation or suspension of the granting of aid from the date on which the default occurred and request, where appropriate, the refund or refund that proceeds in accordance with the applicable regulations.

[Block 76: # da-6]

Sixth additional provision. Regime applicable to users of military housing subject to Law 26/1999, of July 9, on measures to support the geographical mobility of members of the Armed Forces.

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, of July 9, on measures to support the geographical mobility of members of the Armed Forces, and they are in the cases of economic vulnerability established in article 5 of this royal decree-law.

[Block 77: # da-7]

Seventh additional provision. Funds from the collection of the vocational training quota for employment by 2020.

One. Exceptionally and extraordinarily, due to the economic impact of the measures approved to face the health crisis caused by COVID-19, the income derived from the contribution for vocational training obtained in the financial year 2020, may be used to finance of any of the benefits and actions of the unemployment protection system defined in article 265 of Royal Legislative Decree 8/2015, of October 30, which approves the revised text of the General Law on Social Security, or for finance programs that encourage the hiring of unemployed people or help them regain employment.

Two. New wording is given to section One of the additional provision one hundred and twenty-fourth of Law 6/2018, of July 3, on General State Budgets for the year 2018, which is worded as follows:

"Without prejudice to other sources of financing, the funds from the professional training quota will be used, in the proportion determined by regulation, to finance the expenses of the professional training system for employment regulated by Law 30/2015, of September 9, which regulates the Vocational Training System for Employment in the workplace, including those corresponding to public employment and training programs, all with the aim of promoting and extending among companies and employed workers and unemployed people with training that meets their labor market needs and contributes to the development of a knowledge-based economy. "

[Block 78: # da-8]

Eighth additional provision. Extension of the period to appeal.

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

as in the 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 appeals for reinstatement and claims that, in the tax field, are regulated in the consolidated text of the Regulatory Law on Local Taxes, approved by Royal Legislative Decree 2/2004, of March 5.

[Block 79: # da-9]

Ninth additional provision. Application of Royal Decree-Law 8/2020, of March 17, of extraordinary urgent measures to face the economic and social impact of COVID-19 to certain procedures and acts.

1. The period from the entry into force of Royal Decree 463/2020, of March 14, declaring the state of alarm for the management of the health crisis situation caused by COVID-19, until 30 April 2020 will not compute for the

purposes of the maximum duration of the period for the execution of the resolutions of economic-administrative bodies.

2. From the entry into force of Royal Decree 463/2020, of March 14, declaring the state of alarm for the management of the health crisis situation caused by COVID-19, until April 30, 2020 the limitation and expiration periods of any actions and rights contemplated in the tax regulations are suspended.

3. The provisions of the preceding sections shall apply to the procedures, actions and formalities governed by the provisions of General Tax Law 58/2003, of December 17, and its development regulations, and which are carried out and processed by part of the State Tax Administration Agency, the Ministry of Finance, or by the Tax Administrations of the Autonomous Communities and Local Entities, as well as, in the case of the latter, to those governed by the consolidated text of the Regulatory Law of Local Treasuries, approved by Royal Legislative Decree 2/2004, of March 5.

4. The provisions of article 33 of Royal Decree-Law 8/2020, of March 17, on extraordinary urgent measures to face the economic and social impact of COVID-19, for tax debts, will be applicable to others. resources of a public nature, except for Social Security resources.

Section 4 is modified by final provision 3.2 of Royal Decree-Law 13/2020, of April 7. [Ref. BOE-A-2020-4332](#)

Select wording:

- Last update, published on 04/08/2020, effective as of 09/04/2020.**
- Original text, published on 04/01/2020, effective as of 04/02/2020.

[Block 80: # da-10]

Tenth additional provision. Extension of terms applicable to payments to be justified.

The deadlines provided for in article 79.4 of the General Budget Law 47/2003, of November 26, for the rendering of justifying accounts that expire during the period of duration of the state of alarm or partially pass within said period, shall have an additional period of one month for its surrender, and in any case up to one month after the end of the alarm state. This extension will also entail that of the periods provided for in articles 3.1 and 7.1 of Royal Decree 938/2005, of July 29, 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,

[Block 81: # da-11]

Eleventh additional provision. Provisional measures for the issuance of qualified electronic certificates.

During the validity of the state of alarm, decreed by Royal Decree 463/2020, of March 14, the issuance of qualified electronic certificates will be allowed in accordance with the provisions of article 24.1.d) of Regulation (EU)

910/2014 , of July 23, regarding electronic identification and trust services for electronic transactions in the internal market. 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 Offenses or recognized for the issuance of certificates qualified by another Member State of the Union European. The equivalence in the security level will be certified by a conformity assessment body.

[Block 82: # da-12]

Twelfth additional provision. Rules applicable to the duration of certain contracts for teaching and research staff concluded by universities.

The contracts of assistants, teaching assistant doctors, associate professors and visiting professors, concluded in accordance with articles 49, 50, 53 and 54 of the Organic Law 6/2001, of December 21, of Universities, whose maximum duration is expected to end during the validity of the state of alarm and its extensions, in the terms established in Royal Decree 463/2020, of March 14, declaring the state of alarm for the management of the health crisis situation caused by the COVID-19, will be extended in accordance with the rules established in the following sections, unless otherwise agreed.

Said extension shall be carried out for an extension equivalent to the duration of the alarm status and, where appropriate, its extensions. Exceptionally, for justified reasons, the parties may agree, prior to the end date of the contract, an extension thereof for up to three additional months to the duration of the state of alarm and its extensions.

The duration of the contracts extended in application of this additional provision may exceed the maximum limits provided for in the Organic Law 6/2001, of December 21.

[Block 83: # da-13]

Thirteenth additional provision. Rules applicable to employment contracts signed with the financing of public calls for human resources in the field of research and the integration of contracted personnel in the National Health System.

1. Entities that have signed fixed-term employment contracts charged to financing from calls for human resources aid made by financing agents of the State System of Science, Technology and Innovation, under any labor modality and within the framework of Law 14/2011, of June 12, on Science, Technology and Innovation, may extend their validity under the conditions set forth in this additional provision, exclusively when there is one year or less remaining to complete the corresponding employment contracts.

2. The extension of the contracts may be agreed for the duration of the alarm state and its extensions linked to the health emergency caused by the COVID-19 coronavirus, in the terms provided in Royal Decree 463/2020, of 14 March, declaring a state of alarm for the management of the health crisis situation caused by COVID-19. For justified reasons, contracts may be

extended for up to three additional months to the duration of the state of alarm and its extensions.

In addition, when the contracts have been suspended to enable the contracted persons to join the National Health System to attend to the contingencies derived from the health emergency situation caused by the COVID-19 coronavirus, the suspension time will be added to that established in the previous paragraph.

3. In any case, the total duration of the employment contract and its possible extension may exceed the maximum time limits provided for in Law 14/2011, of June 1.

4. The extension of labor contracts will require the signing of the corresponding agreement signed between the contracting entity and the employee, prior to the expected date of termination of the contract.

5. The labor and social costs derived from said extension will be financed from the budgets of the convening body, agency or entity, under the same economic conditions as the corresponding call. The holders of the higher bodies and directors, presidents and directors of the convening agencies are authorized to carry out the budget modifications and variations that are necessary to give rise to said financing, including those carried out with a charge to the treasury remnants, as well as the re-updating of the corresponding spending records.

6. The summoning bodies and entities may dictate the resolutions that are necessary to adapt the conditions set forth in their corresponding calls for aid provided for in this Royal Decree Law, and may modify the conditions and deadlines for the execution and justification of the aid, as well as any issues that may affect the proper development of the contracts in their different modalities and other expense concepts due to the state of alarm and the application of the provisions of this provision.

[Block 84: # da-14]

Fourteenth additional provision. Application of the sixth additional provision of Royal Decree-Law 8/2020, of March 17, of extraordinary urgent measures to face the economic and social impact of COVID-19, to companies in the performing arts, musical and of the cinematographic and audiovisual.

The commitment to maintain employment established in the sixth additional provision of Royal Decree-Law 8/2020, of March 17, on extraordinary urgent measures to face the economic and social impact of COVID-19, will be valued based on the characteristics specific to the different sectors and the applicable labor regulations, taking into account, in particular, the specificities of those companies that present a high variability or seasonality of employment or a direct relationship with specific events or shows, as happens, among others, in the performing arts, music, film and audiovisual arts.

In particular, in the case of temporary contracts, the commitment to maintain 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 it cannot be carried out immediately. activity under contract.

In any case, the measures provided for in articles 22 to 28 of Royal Decree-Law 8/2020, of March 17, will be applicable to all workers, regardless of the determined or indefinite duration of their contracts.

[Block 85: # da-15]

Fifteenth additional provision. Effects of the compatibility of the retirement pension with the appointment as statutory personnel of health professionals carried out under Order SND / 232/2020, of March 15, which adopts measures in the field of human resources and means to the management of the health crisis situation caused by COVID-19.

1. Retired medical professionals, nurses and emeritus personnel, who rejoin active service by the competent authority of the autonomous community, or by the National Institute of Health Management (INGESA) 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 they were receiving at the time of joining the job, in any of its modalities, including, where appropriate, the supplement to minimums.

2. The provisions of articles 213 and 214 of Royal Legislative Decree 8/2015, of October 30, which approves the revised text of the General Law on Social Security, will not apply to them.

3. The beneficiary will be considered a pensioner for all purposes.

4. During the performance of this work as an employed person compatible with the retirement pension, the autonomous communities or, where appropriate, the National Institute of Health Management (INGESA), and the workers are subject to the obligation of affiliation, registration, cancellation, variation of data provided for in article 16 of the consolidated text of the General Law of Social Security and the obligation to contribute under the terms of articles 18 and 19 of the same legal text, the provisions of article 153 not being applicable of the same.

5. During the performance of this work, they will be protected against all common and professional contingencies, provided that they meet the necessary requirements to cause them, the pension limitation, incompatibilities and the exercise of the option right, applicable in the consolidated text of the General Law of Social Security.

Section 4 is modified and 5 is added by final provision 3.3 and 4 of Royal Decree-Law 13/2020, of April 7. [Ref. BOE-A-2020-4332](#)

Select wording:

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[Block 86: # da-16]

Sixteenth additional provision. Authorization for RED System authorized.

Those authorized to act through the Electronic Data Remission System in the field of Social Security (RED System), regulated by Order ESS / 484/2013, of March 26, will be empowered to make requests electronically and other procedures corresponding to deferments in the payment of debts, moratoriums in the payment of contributions and the reimbursement of undue income with Social Security corresponding to the subjects responsible for complying with the obligation to contribute on whose behalf they act.

The authorization referred to in the preceding paragraph may be extended to other actions that are determined by resolution of the Director General of the General Treasury of Social Security.

[Block 87: # da-17]

Seventeenth additional provision. Grading criteria for possible breaches in SGIPYME financing programs.

Article 23 of Order ICT / 1100/2018 of October 18, article 29 of Order EIC / 742/2017 of July 28, and article 28 of Order ICT / 859/2019 of August 1 are amended , including in them a new point 3 that is worded as follows:

"3. For projects that were in the execution period at the time of the entry into force of Royal Decree 463/2020, of March 14, declaring the state of alarm for the management of the health crisis situation caused by COVID-19, provided that the degree of compliance accredited by the beneficiary approaches significantly to full compliance and it is constant that the project objectives initially set have been achieved, it will be considered 100% compliance with the project, without proposing reimbursement any."

For these purposes, total default will be considered the equivalent of a percentage less than 60 percent of the completion of the financeable investment, and compliance approximately significantly to the total equivalent to 80 percent or more. In cases of compliance located between these two percentages, the partial refund described in the previous section will apply.

[Block 88: # da-18]

Eighteenth additional provision. Collaboration of female employees and public employees.

Public employees and 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 sanitary, socio-sanitary, employment, for the protection of vulnerable groups and those that require a reinforcement in terms of personnel as a result of the situation caused by COVID-19, they will continue to earn their remuneration by the originating body, not implying modification of their administrative situation or employment contract while the State of alarm declaration lasts.

The provision of the service may be carried out both in person and through non-face-to-face working modalities, with the prior authorization of their hierarchical superior and communication to the competent personnel body.

[Block 89: # da-19]

Nineteenth additional provision. Procedural streamlining.

Once the declaration of the state of alarm and its extensions, which, if applicable, have been agreed upon by the Government, on the proposal of the Ministry of Justice, will be approved as soon as possible and in any case in the maximum period of 15 days, an Action Plan to streamline 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 rapid economic recovery after the overcoming the crisis.

[Block 90: # da-20]

Twenty additional provision. Availability of pension plans in case of unemployment or cessation of activity derived from the health crisis situation caused by COVID-19.

1. During the period of six months from the entry into force of Royal Decree 463/2020, of March 14, declaring the state of alarm for the management of the health crisis situation caused by COVID-19, the Unitholders of 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 employment regulation file derived from the health crisis situation caused by COVID-19.

b) Being a business owner of establishments whose opening to the public has been suspended as a consequence of the provisions of article 10 of Royal Decree 463/2020, of March 14.

c) In the case of self-employed workers who had previously been integrated into a Social Security system as such and who have ceased their activity as a consequence of the health crisis situation caused by COVID-19.

2. The amount of the consolidated rights available may not exceed:

a) The wages not received while the validity of the temporary employment regulation file is maintained for the case provided for in section 1.a).

b) The estimated net income that has not been received while the suspension of opening to the public is maintained for the event set forth in section 1.b).

c) The estimated net income that has not been received while the health crisis situation caused by COVID-19 continues for the assumption set forth in section 1.c).

The amounts established in the preceding paragraphs must be credited by the participants of the pension plans that request the disposition of their consolidated rights.

3. By regulation, the conditions and terms under which the consolidated rights may be enforced in the cases indicated in section 1 may be regulated.

In any case, the reimbursement of consolidated rights will be made at the request of the participant, subject to the tax regime established for the benefits of pension plans. Reimbursement must be made within a maximum period of seven business days from when the participant submits the corresponding supporting documentation.

4. The provisions of this provision will be equally applicable to the insured of the insured social security plans, corporate social security plans and social security mutuals referred to in article 51 of Law 35/2006, of November 28, of Personal Income Tax.

5. The Government, at the proposal of the Minister of Economic Affairs and Digital Transformation, may extend the period provided for in section 1 to request the collection of pension plans, taking into account the needs for disposable income in view of the situation derived from the circumstances of economic activity caused as a consequence of the health crisis situation caused by COVID-19.

[Block 91: # da-21]

Twenty-first additional provision. Temporary disability in exceptional situation of total confinement.

(Repealed)

It is repealed by the sole repealing provision of Royal Decree-Law 13/2020, of April 7. [Ref. BOE-A-2020-4332](#)

Select wording:

- Last update, published on 04/08/2020, effective as of 09/04/2020.**
- Original text, published on 04/01/2020, effective as of 04/02/2020.

[Block 92: # da-22]

Twenty-second additional provision. Compatibility of the child care subsidy and unemployment benefit or cessation of activity during the permanence of the state of alarm.

1. During the permanence of the state of alarm declared by Royal Decree 463/2020, of March 14, declaring the state of alarm for the management of the health crisis situation caused by COVID-19, the subsidy for care of minors affected by cancer or other serious illness, which workers employed by others as of March 14, 2020, would receive, will not be affected by the suspension of the contract and reduction of working hours that are caused by the provisions of articles 22 and 23 of Royal Decree 8/2020, of March 17, on extraordinary urgent measures to face the economic and social impact of COVID-19.

In these cases, the temporary employment regulation file processed by the employer, whether due to suspension of contracts or temporary reduction of the working day, will only affect the worker who benefits from this subsidy in the part of the day not affected by care. of the minor.

Therefore, the receipt of the allowance for the care of minors affected by cancer or other serious illness will be compatible with the perception of unemployment benefit, which as a consequence of the reduction in working hours, affected by a record of temporary employment regulation, may have the right to receive.

To this end, the company at the time of submitting the application, will indicate the people who have reduced working hours as a consequence of being the holder of the subsidy for the care of minors affected by cancer or other serious illness, indicating the part of the working day is affected by the temporary employment regulation file.

During the time the alarm status remains, there will be no obligation to quote, the period being considered for all purposes.

2. The provisions of the preceding section shall apply to self-employed workers who have been receiving the allowance for the care of minors affected by cancer or other serious illness as of March 14, 2020.

[Block 93: #dt]

First transitional provision. Transitional regime applicable to the program to help people in a situation of eviction or launch of housing.

Aid recognized under the aid program for people in a situation of eviction or launching their habitual residence maintains their effects for the total term and the total amount for which they were recognized.

As of the entry into force of the Ministerial Order that develops the aid program for victims of gender-based violence, people evicted from their habitual residence, homeless people and other especially vulnerable people, no new aid awards will be accepted. under the program, it helps people in situations of eviction or launch their habitual residence, and they can access the regulated aid under the program of aid to victims of gender violence, people who are evicted from their habitual residence, homeless and other especially vulnerable people.

Written in accordance with the correction of errors published in BOE no. 99, of April 9, 2020. [Ref. BOE-A-2020-4377](#)

[Block 94: # dt-2]

Second transitional provision. Processing of the authorization of operations in progress and operations of reduced amount included in article 7 bis of Law 19/2003, of July 4, on the legal regime of capital movements and economic transactions abroad and on certain measures to prevent money laundering.

1. Transitionally, applications for prior administrative authorization of foreign direct investment operations included in article 7 bis of Law 19/2003, of July 4, will be governed by the simplified procedure established in section 2 of this provision. , described below:

a) Those in respect of which the existence of an agreement between the parties or a binding offer in which the price had been fixed, determined or determinable, prior to the entry into force of the Real, is proven by any valid legal means. Decree-Law 8/2020, of March 17, on extraordinary urgent measures to face the economic and social impact of COVID-19.

b) Those whose amount is equal to or greater than 1 million euros and less than 5 million euros until the implementing regulations of article 7.bis come into force.

2. The requests will be addressed to the person in charge of the General Directorate of International Trade and Investments, who will resolve them after a report from the Foreign Investment Board, applying ex-officio the simplified processing of the procedure provided for in Article 96 of Law 39 / 2015, of October 1, of the Common Administrative Procedure of Public Administrations.

3. Likewise, temporarily and until the minimum amount referred to in the last paragraph of article 7 bis.1 of Law 19/2003, of July 4, is established by regulation, they shall be understood as exempt from the obligation of prior authorization of investment operations whose amount is less than 1 million euros ».

[Block 95: # dt-3]

Third transitional provision. Retroactive nature and processing of 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 temporary contract.

1. The extraordinary subsidy for lack of activity and the exceptional unemployment subsidy for the end of a temporary contract provided for in this royal decree-law will be applicable to the causal events defined in them even when they occurred prior to their entry into force , provided that these had occurred after the entry into force of Royal Decree 463/2020, of March 14.

2. The State Public Employment Service will establish within a month, from the entry into force of this royal decree-law, the procedure for processing applications, which will determine the forms, processing system (face-to-face or telematic)) and deadlines for submission.

[Block 96: # dt-4]

Fourth transitional provision. Provisions regarding bankruptcy proceedings.

1. If, on the date of entry into force of this Royal Decree Law, an order had been issued by the bankruptcy judge agreeing on the application of the

measures provided for in articles 22 and 23 of Royal Decree Law 8/2020, of March 17, the judicial resolution will have full effects for the recognition of the benefits provided in chapter II of that legal norm.

2. The applications presented in which no decision has been issued by the bankruptcy judge must be sent to the labor authority and will continue to be processed by the procedure and with the specialties provided for in articles 22 and 23 of Royal Decree Law 8/2020, March 17. The actions previously carried out and the consultation period that was in progress or had been held will remain valid for the purposes of the new procedure.

[Block 97: # dt-5]

Fifth transitional provision. Application of certain measures of the royal decree-law.

The provisions of article 53 of this royal decree-law, will apply to the procedures whose processing had begun prior to the entry into force of Royal Decree-law 8/2020, of March 17.

[Block 98: #df]

First final provision. Modification of Royal Decree-Law 8/2020, of March 17, on extraordinary urgent measures to face the economic and social impact of COVID-19.

Royal Decree-Law 8/2020, of March 17, on extraordinary urgent measures to face the economic and social impact of COVID-19, is amended as follows:

One. Section 3 of article 4 is amended, which is worded as follows:

"3. As of the entry into force of this royal decree-law, the validity of the following articles related to the update systems of regulated prices is suspended:

to. Articles 3.5 and 6 of Order IET / 389/2015, of March 5, which updates the system for the automatic determination of maximum sale prices, before taxes, for bottled liquefied petroleum gases and modifies the system for automatically determining the sale rates, before taxes, of liquefied petroleum gases by pipeline, 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 to those in force upon the entry into force of this royal decree-law.

Unless the circumstance indicated in the final paragraph of the previous paragraph is present, during the suspension period the maximum prices established in the Resolution of January 14, 2020, of the General Directorate of Energy Policy and Mines, by which they are published, will be in force. the new maximum sales prices, before taxes, of bottled liquefied petroleum gases, in cargo containers equal to or greater than 8 kg, and less than 20 kg, excluding packaging mixes for uses of liquefied petroleum gases such as fuel.

b. Article 10 as well as the second section of the single additional provision of Order ITC / 1660/2009, of June 22, which establishes the methodology for calculating the rate of last resort for natural gas, for the following two quarters, unless in any of them the application of the calculation methodology had the effect of setting a rate of last resort lower than the one in force at the entry into force of this royal decree-law.

Unless the circumstance indicated in the final paragraph of the preceding paragraph is present, during the suspension period the terms of the rate established in the Resolution of December 23, 2019, of the General Directorate of Energy Policy and Mines, by which The last resort rate for natural gas is made public. »

Two. Article 7 is worded as follows:

«Article 7. Moratorium on mortgage debt.

1. Measures are established to procure the moratorium on the mortgage debt for the acquisition of the habitual residence, of buildings subject to economic activity carried out by businessmen and professionals, and of dwellings other than the habitual one in a rental situation, in accordance with article 19 of Royal Decree-Law 11/2020, of March 31, for those who suffer extraordinary difficulties in attending to their payment as a consequence of the COVID-19 crisis, from this article to article 16ter of this royal decree-law, both included.

2. For the purposes of the moratorium on mortgage debt referred to in the previous section, business persons and professionals shall be considered as natural persons who meet the conditions provided for in article 5 of Law 37/1992, of December 28, of Value Added Tax. »

Three. Article 8 is worded as follows:

"Article 8. Scope of application of the moratorium on mortgage debt.

1. The measures provided for in this royal decree-law for the suspension of the obligations derived from the loan contracts with mortgage guarantee in force on the date of entry into force of this royal decree-law whose purpose was the acquisition of habitual residence or of buildings subject to economic activity developed by businessmen and professionals will apply to said contracts when all the requirements established in article 16 of royal decree law 11/2020, of March 31, concur in the debtor, to understand that it is within the assumptions of economic vulnerability.

2. These same measures will also be applied to the guarantors and guarantors of the main debtor, with respect to their habitual residence and with the same conditions as those established for the mortgage debtor. "

Four. Article 12 is worded as follows:

"Article 12. Request for a moratorium.

The debtors included in the scope of application of this royal decree-law may request from the creditor, up to fifteen days after the end of the validity of this royal decree-law, a moratorium on the payment of the loan with a mortgage guarantee for the acquisition of their habitual residence or real estate affected by economic activity developed by businessmen and professionals. The debtors will accompany, along with the request for a moratorium, the documentation provided for in Article 17 of Royal Decree Law 11/2020, of March 31. »

Five. Article 13 is worded as follows:

«Article 13. Granting of the moratorium.

1. Once the request for the moratorium referred to in article 12 of this royal decree-law has been made, the creditor entity will proceed to its implementation within a maximum period of 15 days.

2. Once the moratorium has been granted, the creditor entity will notify the Bank of Spain of its existence and duration. The amounts that would be due to the debtor if the moratorium were not applied will not be considered past due. During the suspension period, no interest will be earned.

3. The application of the suspension will not require an agreement between the parties, nor any contractual novation, for it to take effect, but it must be formalized in a public deed and registered in the Property Registry. The registration of the extension of the initial term will have full effect, where appropriate, against the registered intermediate creditors even if you do not have their consent.

4. When the lender and borrower beneficiary of the moratorium agree to a novation as a consequence of the modification of the clause of the contract in contractual terms or conditions that go beyond the mere suspension referred to in article 13, they shall incorporate, in addition to those others aspects that the parties agree, the suspension of contractual obligations imposed by this royal decree-law and requested by the debtor, as well as the non-accrual of interest during the validity of the suspension. "

Six. Section 1 of article 14 is worded as follows:

"one. The request for the moratorium referred to in article 12 will entail the suspension of the mortgage debt for a period of three months and the consequent inapplication during the period of validity of the moratorium of the early maturity clause, which, if applicable, It will appear in the loan contract with a mortgage guarantee.

The duration of the suspension may be extended by agreement of the Council of Ministers. "

Seven. A new article 16 bis and 16 ter is introduced, with the following literal:

"Article 16 bis. Supervision and sanction regime.

1. The lending institutions supervised by the Bank of Spain will send each business day to this Authority the following information referring to the previous business day:

a) Number of suspension requests submitted by debtors.

b) Number of suspensions granted.

c) Number of beneficiaries of the suspension, disaggregated, on the one hand, into debtors and guarantors and, on the other hand, into employees and businessmen / professionals.

d) Number of loans whose payment has been suspended.

e) Outstanding balance pending amortization whose payment is suspended.

f) CNAE of the activity that the debtor had been carrying out.

g) Number of loans in which the debtor requests that the suspension be documented in a notarial deed.

2. Articles 7 to 16 and the first section of this article shall be considered as rules of organization and discipline referred to in article 2 of Law 10/2014, of June 26, of organization, supervision and solvency of credit institutions.

Article 16 ter. Formalization in public deed of the mortgage moratorium.

1. The notarial and registry tariff rights derived from the formalization and registration of the legal mortgage moratorium in the terms of section 3 of article 13 and the formalization and registration of the novation of the mortgage loan in the cases of section 4 of article 13, They will be satisfied in any case by the creditor and will be reduced by 50 percent in the following terms:

a) For the granting of the deed, the fee corresponding to the deeds of mortgage novation will be accrued, provided for in letter f) of section 1 of number 1 of annex I of Royal Decree 1426/1989, of November 17, which the notary fee is approved, reduced to 50 percent, without any amount accruing from the fifth folio of the matrix and of a copy, be it an authorized copy or a simple copy. The minimum planned fee will be 30 euros and the maximum 75.

b) For the practice of registration, the fee provided for the novations modifying article 2.1.g) of Annex I of Royal Decree 1427/1989, of November 17, which approves the Registrar's Fee, will be applied. A bonus of 50 percent will be applied to the result. The minimum planned fee will be 24 euros and the maximum 50 euros.

2. During the validity of the state of alarm and until the freedom to roam is fully restored, the public deeds referred to in article 13 may not be formalized. However, this shall not suspend the application of the moratorium, which shall apply within a maximum period of 15

days in accordance with article 13.1, whether or not such suspension has been formalized in a public deed.

3. Once the public deed has been formalized, it will be sent by the authorizing notary to the Land Registry through any of the means of presentation allowed by the Mortgage Law. »

Eight. The wording of section 1 of article 17 is amended to read as follows:

"one. With exceptional character and validity limited to one month, from the entry into force of Royal Decree 463/2020, of March 14, which declares the state of alarm for the management of the health crisis situation caused by the COVID-19, or until the last day of the month in which this state of alarm ends, if it continues for more than a month, self-employed or self-employed workers, whose activities are suspended, by virtue of the provisions of the aforementioned Royal Decree, or, in another case when their billing in the month prior to which the benefit is requested is reduced by at least 75 percent in relation to the billing average of the previous semester, they will be entitled to the extraordinary benefit for cessation of activity that is regulated in this article,

a) Be affiliated and registered, on the date of the declaration of the state of alarm, in the Special Regime of Social Security for Self-employed or Self-Employed Workers or, where appropriate, in the Special Regime of Social Security of Sea Workers.

b) In the event that its activity is not directly suspended by virtue of the provisions of Royal Decree 463/2020, of March 14, prove the reduction in its turnover by at least 75 percent, in relation to with the one carried out in the previous semester. In the case of self-employed or self-employed workers who carry out activities in any of the CNAE 2009 codes between 9001 and 9004, both included, the reduction in billing will be calculated in relation to that made in the previous 12 months. Alternatively, for seasonal agricultural productions, this requirement will be considered fulfilled when their average turnover in the months of the production campaign prior to the one requested for the benefit is reduced, at least,

c) Be up-to-date in the payment of contributions to Social Security. However, if on the date of the suspension of the activity or the reduction in billing this requirement is not fulfilled, the managing body will invite the self-employed worker to pay, within the non-extendable period of thirty calendar days, the due contributions. The regularization of the overdraft will produce full effects for the acquisition of the right to protection. "

Three new sections 7, 8 and 9 are added:

"7. In the event of suspension of the activity, the quotation corresponding to the days of activity in the month of March 2020 not covered by the benefit regulated in this article, which was not paid within the regulatory period of entry, will not be subject to the

surcharge provided for in article 30 of the Consolidated Text of the General Law of Social Security.

8. The recognition of the provision regulated in this article may be requested until the last day of the month following the end of the alarm state.

9. The accreditation of the reduction of the invoicing will be carried out by means of the contribution of the accounting information that justifies it, and it can be done through the copy of the register book of invoices issued and received; the daily book of income and expenses; from the sales and income record book; or the purchase and expenses book.

Those self-employed workers who are not obliged to keep the books that prove the volume of activity, must prove the reduction of at least 75% required by any means of evidence admitted by law.

Every application must be accompanied by an affidavit stating that all the requirements required to qualify for this benefit are met. "

Nine. Article 20 is amended, with the following wording:

"Article 20. Suspension of portability.

While the alarm status is in force, extraordinary commercial campaigns for the hiring of electronic communications services that require number portability will not be carried out by electronic communication service providers, as it may increase the need for users to move physically to centers of attention to clients or to carry out physical interventions in clients' homes to maintain continuity in services.

For this same purpose, while the alarm status is in force, all fixed and mobile numbering portability operations that are not in progress will be suspended for the materialization of which the presence of either the operators involved or their agents, either of the user, except in exceptional cases of force majeure. In those cases in which a portability operation has been initiated and should be suspended for requiring the performance of some face-to-face action to complete the process, the operators involved must guarantee that said portability operation is not completed and that at no time is the user service.

As long as the state of alarm is in force, operators providing electronic communications services may not increase the prices of services in contracts already concluded, either subscription or prepaid, provided that said services could give rise to portability operations. fixed and mobile numbering once the alarm status has ended, but which currently cannot be, as they are subject to the suspension established in this article. The Secretary of State for Telecommunications and Digital Infrastructures may issue instructions for the application and clarification of this measure. "

Ten. They are modified with effect from the entry into force of Royal Decree-Law 8/2020, of March 17, section 1, the fourth paragraph of section

3, section 6, and two new sections 7 and 8 of article 34 are added, leaving worded as follows:

"one. Public contracts for services and supplies of successive provision, in force at the entry into force of this Royal Decree-Law, concluded by entities belonging to the Public Sector, in the sense defined in Article 3 of Law 9/2017, of November 8, Public Sector Contracts, transposing the Directives of the European Parliament and of the Council 2014/23 / EU and 2014/24 / EU, of February 26, 2014, whose execution becomes impossible to the Spanish legal system. as a consequence of COVID-19 or the measures adopted by the State, the autonomous communities or the local Administration to combat it, they will be totally or partially suspended from the moment the de facto situation that prevents their provision occurs and until said provision can be resumed. To these effects,

When, in accordance with the provisions of the preceding paragraph, the execution of a public contract will be totally suspended, the contracting entity must pay the contractor the damages and losses actually suffered by it during the suspension period, upon request and reliable proof of its reality, effectiveness and amount by the contractor. The damages for which the contractor may be compensated will only be the following:

1. The salary expenses that the contractor would have actually paid to the personnel assigned on March 14, 2020 to the ordinary execution of the contract, during the suspension period.

2. The expenses for maintenance of the definitive guarantee, relative to the period of suspension of the contract.

3. The rental costs or maintenance costs of machinery, installations and equipment related to the period of suspension of the contract, directly assigned to the execution of the contract, provided that the contractor proves that these means could not be used for other purposes during the suspension of the contract.

4. The expenses corresponding to the insurance policies provided in the specifications and linked to the object of the contract that have been subscribed by the contractor and are in force at the time of the suspension of the contract.

In the event of a partial suspension, the damages to be paid shall be those corresponding under this section of this article to the part of the contract suspended.

The application of the provisions of this section will only proceed when the contracting authority, at the request of the contractor and within five calendar days has appreciated the impossibility of executing the contract as a result of the situation described in its first paragraph. To this end, the contractor must address his request to the contracting authority, reflecting: the reasons why the execution of the contract has become impossible; the personnel, dependencies, vehicles, machinery, facilities and equipment assigned to the execution of the contract at that time; and the reasons that make it impossible for the contractor to use the means mentioned in another

contract. The circumstances that are revealed in the request may be subject to subsequent verification.

However, in the event that the personnel assigned to the contract referred to in point 1 of this section are personnel affected by the recoverable paid leave provided for in Royal Decree Law 10/2020, of March 29, the payment by the contracting entity of the corresponding salary expenses will not have the character of compensation but rather a payment on account for the part corresponding to the hours that are subject to recovery under the terms of article three of the aforementioned Royal Decree Law, to be taken into account in the final settlement of the contract.

The provisions of section 2.a) of article 208 of Law 9/2017, of November 8, shall not apply to the suspensions referred to in this article; Neither does the provisions of article 220 of Royal Legislative Decree 3/2011, of November 14, which approves the revised text of the Public Sector Contracts Law.

In addition, in those public service and supply contracts for successive services, when a contract has not been formalized upon the expiration of a contract that guarantees the continuity of services as a consequence of the suspension of the contracting procedures derived from the provisions of Royal Decree 463/2020, of March 14, declaring the state of alarm for the management of the health crisis situation caused by COVID-19, and the corresponding new contract could not be formalized, the provisions may apply in the last paragraph of article 29.4 of Law 9/2017, of November 8, on Public Sector Contracts, regardless of the date of publication of the tender for said new file.

The suspension of public sector contracts pursuant to this article shall in no case constitute a cause for termination thereof. "

"3. (...) In those contracts in which, in accordance with the «work development program or work plan», the completion of its execution period was foreseen between March 14, the start date of the state of alarm, and During the period that it lasts, and as a consequence of the factual situation created by COVID-19 or the measures adopted by the State, the delivery of the work cannot take place, the contractor may request an extension in the delivery period. final as long as it offers the fulfillment of its pending commitments if the initial term is extended, and the corresponding justifying request must be completed. "

"6. The provisions of the previous sections of this article, with the exception of the provisions of the penultimate paragraph of section 1, will not be applicable in any case to the following contracts:

a) Contracts for health, pharmaceutical or other services or supplies, the object of which is linked to the health crisis caused by COVID-19.

b) Contracts for security services, cleaning or maintenance of computer systems.

However, in the case of security and cleaning service contracts, their total or partial suspension may be possible, under the terms established in section 1 of this article, and at the request of the contractor or ex officio, if as a consequence of the measures adopted by the State, the Autonomous Communities or the local Administration to combat COVID 19, some or some of its buildings or public facilities will be closed totally or partially, making it impossible for the contractor to provide all or part of the contracted services. In the event of partial suspension, the contract will be partially suspended with regard to the provision of services related to buildings or public facilities closed totally or partially, from the date the building or public facility or part thereof is closed and until it is reopened. For these purposes, the contracting authority will notify the contractor of the security and cleaning services that must be maintained in each of the buildings. Likewise, it must communicate the date of the total reopening of the building or public installation or part thereof so that the contractor can proceed to restore the service in the agreed terms.

c) Service or supply contracts necessary to guarantee the mobility and security of transport infrastructure and services.

d) Contracts awarded by those public entities that are listed in official markets and do not obtain income from the General State Budgets.

The regime provided for in this article is understood without prejudice to the measures that may be adopted by the Minister of Transport, Mobility and Urban Agenda, as the competent authority designated in article 4 of Royal Decree 463/2020, of March 14, by which declares the state of alarm for the management of the health crisis situation caused by COVID-19, to guarantee the necessary benefits in order to protect people, property and places. Said measures may involve, among others, a modification of the cases in which the suspension of contracts is appropriate.

7. For the purposes of this article, only those contracts that according to their specifications are subject to: Law 9/2017, of November 8, on Public Sector Contracts, by which Transpose the Directives of the European Parliament and of the Council 2014/23 / EU and 2014/24 / EU, of February 26, 2014, into the Spanish legal system; or to the Royal Legislative Decree 3/2011, of November 14, which approves the revised text of the Public Sector Contracts Law; or to Law 31/2007, of October 30, on contracting procedures in the water, energy, transport and postal services sectors; or to Book I of Royal Decree-Law 3/2020, of February 4, urgent measures incorporating various directives of the European Union in the field of public procurement in certain sectors into the Spanish legal system; private insurance; pension plans and funds; in the field of tax and tax litigation; or to Law 24/2011, of August 1, on public sector contracts in the fields of defense and security.

8. For the purposes of the provisions of this article, the salary expenses referred to in it shall include those related to the corresponding Social Security contributions. "

Eleven. Letters A) of the income budget and H) of the expense budget of section 4 and section 7 of article 37 are amended to read as follows:

"A) Application 28.107.400.06" From the department for exceptional needs caused by the COVID-19 crisis ", for an amount of 950,000 euros."

«H) Application 28.107.465A.787. "For direct concession grants for research projects and programs for the SARS-CoV2 virus, which causes COVID-19", for an amount of 24,000,000 euros. »

"7. The repercussion of the previous points in the Superior Council of Scientific Research is as follows:

INCOME BUDGETS:

A) Application 28,301,400.11. "From the department for all kinds of current expenses related to the investigation of the coronavirus COVID-19", for an amount of 390,000 euros.

B) Application 28.301.700.06. "From the department for all kinds of capital expenses related to the investigation of the coronavirus COVID-19", for an amount of 4,060,000 euros.

EXPENSE BUDGET:

A) Application 28,301,463A.221.99. "Other supplies", for an amount of 390,000 euros.

B) Application 28,301,463A.620. "New investment associated with the operational operation of the services", for an amount of 3,450,000 euros.

C) Application 28,301,463A.640. "Intangible investment expenses", amounting to 610,000 euros. "

Twelve. Section 1 is amended and a new section 10 is added to article 38 with the following wording:

"one. Taking into account the state of alarm declared by Royal Decree 463/2020, of March 14, declaring the state of alarm for the management of the health crisis situation caused by COVID-19, the provisions will not apply. in Law 38/2003, of November 17, General Subsidies, to those monetary provisions made by the Carlos III Health Institute or the Higher Council for Scientific Research carried out in the field of measures that are essential for development activities of public utility or social interest leading to scientific and technical research derived from the health emergency caused by the COVID-19 coronavirus and carried out in favor of public or private persons, national or foreign, including organizations and entities governed by public law,

«10. The provisions of this article will also apply to all contributions made by the public business entity Center for Industrial Technological Development (CDTI) to promote innovation derived from the health

emergency caused by the COVID-19 coronavirus, corresponding to the person in charge of its Direction the adoption of whatever resolutions are necessary in order to make the corresponding contributions and for the development of what is established in the previous sections. »

Thirteen. Modification of article 40 of Royal Decree-Law 8/2020, of March 17.

It will be worded as follows:

"Article 40. Extraordinary measures applicable to legal persons under private law.

1. Although the statutes had not provided for it, during the alarm period, the sessions of the governing and administrative bodies of associations, civil and commercial companies, the governing council of cooperative societies and the trustees of foundations They may be held by videoconference or by multiple telephone conference, provided that all the members of the body have the necessary means, the body's secretary recognizes their identity, and expresses it in the minutes, which they will immediately send to the email addresses of each of the contestants. The same rule will be applied to the delegated committees and to the other mandatory or voluntary committees that they have constituted. The session will be understood to be held at the domicile of the legal entity.

Although the statutes had not provided for it, during the alarm period, the meetings or assemblies of associates or partners may be held by video or by multiple conference call provided that all persons who have the right to attend or who represent them have the means necessary, the secretary of the body recognizes his identity, and expresses it in the minutes, which he will immediately send to the email addresses.

2. Although the statutes had not provided for it, during the alarm period, the agreements of the governing and administrative bodies of the associations, of civil and mercantile societies, of the governing council of cooperative societies and of the trustees of foundations they may be adopted by means of a written vote and without a session whenever the president so decides, and they must be so adopted when requested by at least two of the members of the body. The same rule will be applied to the delegated committees and to the other mandatory or voluntary committees that they have constituted. The session will be understood to be held at the registered office. The provisions of article 100 of Royal Decree 1784/1996, of July 19, which approves the Regulations of the Commercial Registry, will apply to all these agreements.

3. The obligation to prepare the annual accounts, ordinary or abbreviated, individual or consolidated, within a period of three months from the end of the fiscal year that is incumbent on the governing body or administration of a legal entity and, when legally required , the management report and other documents required under company law, are suspended until the state of alarm ends,

resuming again for another three months from that date. Notwithstanding the foregoing, the formulation of the accounts carried out by the governing body or administration of a legal entity during the state of alarm will be valid, and it will also be possible to carry out its accounting verification within the legally established period or taking advantage of the extension provided in the following section. .

4. In the event that, on the date of declaration of the state of alarm or during its validity, the governing body or administration of a legal entity had prepared the accounts for the previous year, the period for accounting verification of Those accounts, whether the audit is mandatory or voluntary, will be understood to be extended for two months from the end of the state of alarm.

5. The ordinary general meeting to approve the accounts of the previous year will necessarily meet within the three months following the end of the term to prepare the annual accounts.

6. If the call for the general meeting had been published before the declaration of the state of alarm but the day of the meeting was subsequent to that declaration, the management body may modify the place and time scheduled for holding the meeting or revoke the call agreement by means of an announcement published at least 48 hours in advance on the company's website and, if the company does not have a website, in the "Official State Gazette". In case of revocation of the call agreement, the administrative body must proceed to a new call within the month following the date on which the state of alarm had ended.

6.bis. In relation to the proposal for the application of the result, the commercial companies that, having formulated their annual accounts, call the ordinary general meeting from the entry into force of this provision, may replace the proposal for the application of the result contained in the report by another proposal.

Based on the situation created by COVID-19, the administrative body must justify the substitution of the proposal for the application of the result, which must also be accompanied by a letter from the auditor indicating that it would not have modified its opinion of audit if he had known at the time of signing the new proposal.

In the case of companies whose ordinary general meeting was called, the management body may withdraw the proposal for the application of the result from the agenda in order to submit a new proposal to the approval of a general meeting that must also be held within the period legally established for the holding of the ordinary general meeting. The decision of the administrative body must be published before the holding of the general meeting already called. In relation to the new proposal, the justification requirements must be met, the auditor's written statement indicated in the previous paragraph. The certification of the administrative body for the purpose of depositing accounts will be limited, where appropriate, to the approval of the annual accounts,

7. The notary who is required to attend a general meeting of partners and draw up the minutes of the meeting may use remote

means of communication in real time that adequately guarantee the fulfillment of the notarial function.

8. Even if there is legal or statutory cause, in the capital companies the partners will not be able to exercise the right of separation until the state of alarm ends and the extensions of the same that, where appropriate, are agreed.

9. The reimbursement of contributions to cooperative members that cause withdrawal during the validity of the state of alarm is extended until six months have elapsed from the end of the state of alarm.

10. In the event that, during the validity of the state of alarm, the term of the company established in the bylaws elapses, the dissolution will not take place fully until two months after the end of said state. .

11. In the event that, before the declaration of the state of alarm and during the validity of that state, there is a legal or statutory cause for the dissolution of the company, the legal term for the summons by the administrative body of the general meeting of partners in order to adopt the dissolution agreement of the company or the agreements that are intended to unnerve the cause, it is suspended until the end of this state of alarm.

12. If the legal or statutory cause of dissolution had occurred during the validity of the state of alarm, the administrators will not be liable for the social debts contracted in that period. »

Fourteen. Article 41 will be worded as follows:

"Article 41. Extraordinary measures applicable to the operation of the governing bodies of Listed Companies.

1. Exceptionally, during 2020 the following measures will be applied to companies with securities admitted to trading on a regulated market in the European Union:

a) The obligation to publish and send its annual financial report to the CNMV and the audit report of its annual accounts may be fulfilled up to six months from the end of the fiscal year. Said term will be extended to four months for the publication of the intermediate management declaration and the semi-annual financial report.

b) The ordinary general meeting of shareholders may be held within the first ten months of the fiscal year.

c) The board of directors may provide for attendance at the general meeting by attendance by telematic means and remote voting in the terms provided for in articles 182, 189 and 521 of the Capital Companies Act, Consolidated Text approved by Real Legislative Decree 1/2010, of July 2, as well as the holding of the meeting anywhere in the national territory, although these extremes are not provided for in the bylaws. If the call has already been published on the date of entry into force of this royal decree-law, any of these assumptions may be foreseen in a complementary announcement that

must be published at least five calendar days before the date scheduled for the celebration of board.

d) In the event that the measures imposed by the public authorities prevent the holding of the general meeting in the place and physical venue established in the call and the power provided in the previous number could not be used:

i) if the meeting has been validly constituted in said place and headquarters, it may be agreed by this to continue holding the same day in another place and headquarters within the same province, establishing a reasonable period for the transfer of the attendees;

ii) if the meeting cannot be held, the holding of the same in a subsequent call may be announced with the same agenda and the same publicity requirements as the non-held meeting, at least five days before the date set for the meeting. In this case, the administrative body may agree in the complementary announcement to hold the meeting exclusively by telematic means, that is, without physical assistance from the partners or their representatives, provided that the possibility of participating in the meeting is offered by each and every one of these channels: (i) telematic assistance; (ii) representation conferred on the Chairman of the Meeting by remote means of communication and (iii) early vote through remote means of communication. Any of these modalities of participation in the meeting may be arbitrated by the administrators even when it is not foreseen in the statutes of the company, as long as it is accompanied by reasonable guarantees to ensure the identity of the subject who exercises his right to vote. Administrators may attend the meeting, which shall be considered to be held at the registered office regardless of where the Chairman of the Board is, by audio conference or video conference.

2. Exceptionally, and for the purposes of the provisions of the preceding section, the agreements of the board of directors and the agreements of the Audit Committee that, where appropriate, must be reported in advance, when adopted by videoconference or conference, will be valid. multiple telephone, even if this possibility is not contemplated in the bylaws, provided that all the directors have the necessary means to do so, and the Secretary recognizes their identity, which must be expressed in the minutes and in the certification of the agreements that are ship. In such case, the session will be considered unique and held at the place of the registered office.

3. When the listed companies apply any of the measures contained in article 40.6 bis of this Royal Decree-law, the new proposal, its justification by the administrative body and the auditor's brief must be made public, as soon as they are approved, as supplementary information to the annual accounts on the entity's website and on the CNMV's website as other relevant information or, if it is mandatory based on the specific case, as privileged information. "

Fifteen. The title of the seventh Additional Provision is modified, which is worded as follows:

"Seventh additional provision. Authorization for the development of activities of contained use and voluntary release with genetically modified organisms.

Sixteen. A new tenth additional provision is introduced "Specialties in application of Chapter II to bankrupt companies", which is worded as follows:

"one. The measures provided for in this chapter for the procedures for suspension of the contract and reduction of working hours due to force majeure and for economic, technical, organizational and production reasons, will be applied to the companies in competition, as long as the budgets for fact referred to in articles 22 and 23.

2. Regulatory regulations for the procedures referred to in the previous section shall be understood as those set forth in Royal Legislative Decree 2/2015, of October 23, which approves the revised text of the Workers' Statute Law, with specialties provided for in articles 22 to 28 and sixth additional provision of this royal decree-law, without applying the procedure of article 64 of Law 22/2003, of July 9, Bankruptcy.

3. However, the following specialties will be applicable to the processing and resolution of said procedures:

a) The requests or communications of the files must be formulated by the bankrupt company with the authorization of the bankruptcy administration, or by the bankruptcy administration directly, according to the regime of intervention or suspension of patrimonial powers.

b) The bankruptcy administration will be part of the consultation period provided for in article 23 of this royal decree-law.

c) The decision to apply the measures on suspension of contracts or reduction of working hours, in the cases provided for in said article 23, must have the authorization of the bankruptcy administration or be adopted by it, according to the intervention or suspension regime of Patrimonial powers, in the event that no agreement is reached in this regard during the consultation period.

d) In any case, the request, resolution and measures applied to the bankruptcy judge must be informed immediately, by telematic means.

e) In the cases of section 1 of article 47.1 paragraphs 10, 15 and 16 of Royal Legislative Decree 2/2015, of October 23, which approves the revised text of the Law on the Statute of Workers and section 6 of article 33 of Royal Decree 1483/2012, of October 29, which approves the Regulation of the procedures for collective dismissal and suspension of contracts and reduction of working hours, will be the judge of the competition who knows the challenges to that they refer to. These challenges will be substantiated by the procedure of the bankruptcy incident in labor matters and the sentence that falls will be appealable in supplication.

g) In the cases of section 5 of article 33 of Royal Decree 1483/2012, of October 29,, the resolution of the labor authority will be challenged before the social jurisdiction.

Seventeen. The tenth final provision is amended, which is worded as follows:

"one. In general, the measures provided for in this royal decree-law will remain in force until one month after the end of the declaration of the state of alarm. However, the foregoing, those measures provided for in this royal decree-law that have a certain term of duration will be subject to it.

Without prejudice to the foregoing, the validity of the measures provided for in this Royal Decree-Law, after evaluation of the situation, may be extended by the Government through Royal Decree-Law. "

Eighteen. The second section of the first transitional provision, which is worded in the following terms:

"two. The extraordinary measures regarding contributions and unemployment protection provided for in articles 24 and in paragraphs 1 to 5 of article 25, will be applied to those affected by the procedures for suspension of contracts and reduction of working hours communicated, authorized or initiated with prior to the entry into force of this royal decree-law, provided that they derive directly from COVID-19.

The measure provided for in article 25.6 will apply to workers who have had their employment relationship suspended before the date of entry into force of that Royal Decree-Law, provided that such suspension is a direct consequence of COVID-19 »

Nineteen. With effect from the entry into force of Royal Decree-Law 8/2020, of March 17, the first final provision of said Royal Decree-law is worded as follows:

«First final provision. Modification of the consolidated text of the Law on Tax on Patrimonial Transmissions and Documented Legal Acts, approved by Royal Legislative Decree 1/1993, of September 24.

A new number 28 is added to article 45.IB) of the consolidated text of the Tax Law on Patrimonial Transmissions and Documented Legal Acts, approved by Royal Legislative Decree 1/1993, of September 24, with the following wording:

"28. The deeds of formalization of the contractual novations of mortgage loans and credits that are produced under the Royal Decree-Law 8/2020, of March 17, of extraordinary urgent measures to face the economic and social impact of COVID-19, will remain exempt from the gradual fee of notarized documents in the form of documented legal acts of this Tax, provided that they are based on the assumptions

regulated in articles 7 to 16 of the aforementioned royal decree-law, referring to the moratorium on mortgage debt for the acquisition of habitual residence ».

Twenty. The eighth final provision is worded as follows:

«This royal decree-law is issued under article 149.1.1.^a, 6.^a, 7.^a, 8.^a, 10.^a, 13.^a, 14.^a, 15.^a, 17.^a, 18.^a, 21.^a and 25.^a of the Constitution, which attributes to the State the competence in matters of regulation of the basic conditions that guarantee the equality of all Spaniards in the exercise of rights and in the fulfillment of constitutional duties ; commercial law; civil legislation, without prejudice to the conservation, modification and development by the Autonomous Communities of civil, provincial or special rights, where they exist; customs regime; bases and coordination of the general planning of economic activity; General Treasury; promotion and general coordination of scientific and technical research; basic legislation and economic regime of Social Security, without prejudice to the execution of its services by the Autonomous Communities; basic legislation on administrative contracts and concessions, telecommunications and bases of the mining and energy regime. "»

Section 14 was drafted in accordance with the correction of errors published in BOE no. 99, of April 9, 2020. [Ref. BOE-A-2020-4377](#)

[Block 99: # df-2]

Second final provision. Modification of Law 7/1985, of April 2, regulating the bases of the local regime.

A new section 3 is added to article 46 of Law 7/1985, of April 2, Regulating the Bases of the Local Regime, with the following wording:

"3. In any case, when there are exceptional situations of force majeure, serious collective risk, or public catastrophes that prevent or disproportionately hinder the normal operation of the face-to-face regime of the sessions of the collegiate bodies of the Local Entities, these may, appreciated the concurrence of the situation described by the Mayor or President or whoever validly substitutes them for the purpose of the call in accordance with current regulations, to set up, hold sessions and adopt remote agreements by electronic and telematic means, provided that their participating members are in Spanish territory and its identity is accredited. Likewise, communication between them in real time during the session must be ensured,

For the aforementioned purposes, audioconferences, videoconferences, or other technological or audiovisual systems that adequately guarantee technological security, the effective political participation of its members, the validity of the debate and voting on the agreements adopted are considered valid electronic means.

[Block 100: # df-3]

Third final provision. Modification of Law 19/2003, of July 4, on the legal regime of capital movements and economic transactions abroad and on certain measures to prevent money laundering.

Law 19/2003, of July 4, is amended as follows:

One. Section 1 of article 7 bis is amended, which is worded as follows:

"Article 7 bis. Suspension of the liberalization regime for certain foreign direct investments in Spain.

1. For the purposes of the provisions of this article, foreign direct investments in Spain are considered all those investments as a consequence of which the investor has a participation equal to or greater than 10 percent of the share capital of the Spanish company, or when as a result of the corporate operation, act or legal business, an effective participation in the management or control of said company, provided that one of these circumstances occurs:

a) They are carried out by residents of countries outside the European Union and the European Free Trade Association.

b) They are carried out by residents of countries of the European Union or the European Free Trade Association whose real ownership corresponds to residents of countries outside the European Union and the European Free Trade Association. This real ownership shall be understood to exist when the latter ultimately own or control, directly or indirectly, a percentage greater than 25% of the investor's capital or voting rights, or when they exercise control, directly or indirectly, by other means. , from the investor.

The amount below which foreign direct investment operations will be exempt from being subject to the prior authorization regime may be established by regulation. "

Two. Paragraph 6 of article 7 bis is deleted.

[Block 101: # df-4]

Fourth final provision. Modification of Law 35/2003, of November 4, on Collective Investment Institutions.

Section 7 of article 71 septies of Law 35/2003, of November 4, on Collective Investment Institutions, is worded as follows:

«Article 71 septies. Supervision of the limits to leverage, the adequacy of credit evaluation processes and liquidity risk.

The National Securities Market Commission, in order to guarantee an equitable treatment of the participants or shareholders or for reasons of stability and integrity of the financial system, may, temporarily and justifying the need and proportionality of the measure:

a) Require the management companies of collective investment institutions, individually or in respect of a plurality of them, to reinforce the liquidity level of the portfolios of the collective investment institutions managed and, in particular, to increase the percentage of investment in especially liquid assets, as defined by the National Securities Market Commission itself.

b) Authorize the management companies of collective investment institutions, individually or with respect to a plurality of them, to establish notice periods for redemptions in one or more collective investment institutions managed by them without being subject to the requirements of term, minimum amount and prior proof in the ordinary applicable management regulations. Said notice periods may also be established by the National Securities Market Commission, which shall determine the reimbursements to which the measure is applicable ».

Written in accordance with the correction of errors published in BOE no. 99, of April 9, 2020. [Ref. BOE-A-2020-4377](#)

[Block 102: # df-5]

Fifth final provision. Modification of Law 24/2013, of December 26, on the Electricity Sector.

Section a) of the eighth transitory provision of Law 24/2013, of December 26, on the electricity sector, is amended to read as follows:

«A) Not having obtained authorization to operate the associated generation facility in the greater of the following terms:

1. Within two months from the end of the initial or extended state of alarm declared by Royal Decree 463/2020, of March 14, declaring the state of alarm for the management of the situation of health crisis caused by COVID-19. For this purpose, the temporary suspension and resumption of periods regulated in the third and fourth additional provisions of the aforementioned Royal Decree will not apply to this transitory provision.

2. Five years from obtaining the right of access and connection at a point on the network. »

[Block 103: # df-6]

Sixth final provision. Modification of Law 26/2013, of December 27, on savings banks and bank foundations.

Letter b) of section 3 of article 44 is worded as follows:

"B) The provision of a reserve fund to meet possible needs of the investee's own resources that cannot be covered with other resources and which, in the opinion of the Bank of Spain, could jeopardize compliance with your solvency obligations.

To this end, the financial plan will contain a calendar of minimum allocations to the reserve fund until the target volume is reached, which, in order to guarantee the sound and prudent management of the investee, is determined by the Bank of Spain based on, among others, of the following factors:

1. The own resources needs foreseen in the financial plan;
2. The value of the risk-weighted assets of the investee and the volume of the participation of the banking foundation in the entity;
- 3rd if the entity's shares are admitted to trading on an official secondary stock market;
- 4.º The level of concentration in the financial sector of the investments of the banking foundation.

The reserve fund thus constituted must be invested in financial instruments of high liquidity and credit quality, which must at all times be fully available for use by the foundation.

The Bank of Spain will develop the assumptions and the way in which the banking foundation must make use of these funds to meet the solvency needs of the investee. In any case, the reserve fund must be used whenever there has been a significant decrease in the equity of the investee, which, in the opinion of the Bank of Spain, could jeopardize compliance with the solvency regulations of the entity. Likewise, it will develop by means of circular the assets that can be considered as of high liquidity and high credit quality for the purposes of the provisions of this article.

Notwithstanding the foregoing, the banking foundation's financial plan will not require the constitution of the reserve fund, provided that a divestment program is included in the diversification plan that includes in detail the measures to be implemented by the foundation to reduce its participation in the credit institution below the level indicated in the first paragraph of this section within a maximum period of five years. This program, which will be reserved, will be approved by the Bank of Spain, which will supervise its compliance and may request any information it deems pertinent to the foundation. In case of default, The Bank of Spain may require the bank foundation to present within a maximum period of twenty days a modification of the financial plan that will include the constitution of a reserve fund in accordance with the provisions of this article. This obligation shall be understood without prejudice to the application, when appropriate, of article 47 of this Law.

Banking foundations that have a divestment program approved by the Bank of Spain in the terms established in the previous paragraph may choose to extend the term to meet the divestment objective for up to two additional years by presenting a modification of their divestment program. .

If the foundation opts for the extension of the term mentioned in the previous paragraph, it must establish a reserve fund to which it must contribute, in each of the years that said extension lasts, an

annual allocation that will be at least 50% of the amounts received from the investee as dividend distribution. "

[Block 104: # df-7]

Seventh final provision. Modification of law 9/2017 of November 8, on public sector contracts, transposing the Directives of the European Parliament and of the Council 2014/23 / EU and 2014/24 / EU, of 26 of February 2014.

Law 9/2017 of November 8, on public sector contracts, by which the Directives of the European Parliament and of the Council 2014/23 / EU and 2014/24 / EU, of February 26, are transposed into the Spanish legal system. 2014, is modified as follows:

One. The second paragraph of section 4 of article 29 is worded as follows:

"Exceptionally, in supply and service contracts, a longer term may be established than that established in the previous paragraph, when required by the recovery period of investments directly related to the contract and these are not susceptible of being used in the rest of the contractor's productive activity or its use was uneconomic, provided that the amortization of said investments is a relevant cost in the provision of the supply or service, circumstances that must be justified in the contracting file indicating the investments to which refer and your recovery period. The concept of relevant cost in the provision of the supply or service will be subject to regulatory development. "

Two. With indefinite validity, an additional provision is added to Law 9/2017, of November 8, on public sector contracts, the additional provision fifty-fifth, with the following wording:

«Fifty-fifth additional provision. Legal regime of «Hulleras del Norte SA, SME» (HUNOSA) and its subsidiaries and the National Mint and Stamp Factory, as its own means and technical services.

1. The state public company «Hulleras del Norte SA, SME» (HUNOSA) and its subsidiaries may be considered as their own personal resources and technical services of the General State Administration, of the entities of the state public sector that have the status of contracting authority, the Principality of Asturias and the other Autonomous Communities provided that the requirements established in point 2 of letter d) of section 2 of article 32 of Law 9/2017, of November 8, Contracts are met of the Public Sector, and in letters a) and b) of section 4 of the aforementioned article, and they will be obliged to carry out, exclusively, the work entrusted to them in the matters indicated in section 3 of this additional provision, without prejudice to the application, where appropriate, of the provisions of section 5 of said provision.

Likewise, HUNOSA and its subsidiaries may be considered as their own personal resources and technical services from entities belonging to the public sector that are not considered to be a contracting

authority and are dependent on some of the Administrations mentioned in the preceding paragraph, and may receive orders from the same as long as the requirements established in article 33 of Law 9/2017, of November 8, are met.

2. The capital stock of HUNOSA and its subsidiaries will be entirely publicly owned.

The entities of the state public sector and the Autonomous Communities must participate in the capital of HUNOSA through the acquisition of shares, and may only dispose of the shares they acquire in favor of the General Administration of the State or of organizations and entities related or dependent on it.

3. HUNOSA and its subsidiaries may provide, on behalf of public sector entities of their own means or technical service, the following activities:

a) The carrying out of all kinds of projects, works, works and provision of services for the development of restoration actions, including forest or silvicultural restoration and atmospheric sanitation, of degraded areas and spaces affected by mining activity or as a consequence the orderly closure of underground mines or the restoration of open-pit operations.

b) The carrying out of projects, works or services aimed at the creation or rehabilitation of facilities or infrastructures that allow the alternative and environmentally sustainable development of the recovered areas, as well as those that are necessary for the best use and management of the affected natural resources by mining activities or to enhance economic recovery and alternative development in areas affected by the adjustment of coal mining.

c) The collection, transport, disposal, storage, transformation, improvement, revaluation and management of waste dumps, products, by-products and waste from the closure of mines or from regeneration activities, including the improvement of channeling, purification and wastewater regeneration.

d) The promotion, research, development, innovation and adaptation of new techniques, equipment, systems or processes for the regeneration or recovery of areas degraded by coal mining.

4. In what is not foreseen in the previous sections, the terms set forth in articles 32 and 33 of law 9/2007, of November 8, will be followed.

5. The FNMT-RCM, which in any case will be considered a public business entity and will be governed by the provisions of Law 40/2015, of October 1, for this type of public body, will act as its own personified means contracting authorities belonging to the state, regional or local public sectors, provided that the requirements set forth in article 32 of Law 9/2017, of November 8, are met for each case. Additionally, the person in charge of the Ministry of Finance, in the cases and with the subjective scope that it determines, may carry out orders in a centralized manner in favor of those entities,

organisms and entities for which the FNMT-RCM is its own means according to the provisions of the aforementioned Law 9/2017.

Section two was drafted in accordance with the correction of errors published in BOE no. 99, of April 9, 2020. [Ref. BOE-A-2020-4377](#)

[Block 105: # df-8]

Eighth final provision. Competency title.

This royal decree-law is issued under the provisions of sections 1, 4, and 6; 7th; 8th; 10th, 11th, 13th, 14th, 16th, 17th; 18.^o, 21.^o 25.^a and 27.^a of article 149.1 of the Spanish Constitution, which attribute to the State, respectively, competence in regulating the basic conditions that guarantee the equality of all Spaniards in the exercise of their rights and in the fulfillment of constitutional rights; on Defense and the Armed Forces, procedural legislation; in labor legislation, without prejudice to its execution by the organs of the Autonomous Communities; civil legislation; customs and tariff regime and foreign trade; monetary system: foreign exchange, exchange and convertibility; bases of the ordering of credit, banking and insurance. in terms of bases and coordination of the general planning of economic activity; General Treasury and State Debt; in matters of foreign Health and bases and general coordination of health, legislation on pharmaceutical products, in matters of basic legislation and economic regime of Social Security, without prejudice to the execution of its services by the Autonomous Communities; bases of the legal regime of Public Administrations; basic legislation on administrative contracts and concessions; bases and coordination of the general planning of economic activity, telecommunications, and the bases of the mining and energy regime, basic rules of the press, radio and television regime and, in general, of all the media, respectively. General Treasury and State Debt; in matters of foreign Health and bases and general coordination of health, legislation on pharmaceutical products, in matters of basic legislation and economic regime of Social Security, without prejudice to the execution of its services by the Autonomous Communities; bases of the legal regime of Public Administrations; basic legislation on administrative contracts and concessions; bases and coordination of the general planning of economic activity, telecommunications, and the bases of the mining and energy regime, basic rules of the press, radio and television regime and, in general, of all the media, respectively. General Treasury and State Debt; in matters of foreign Health and bases and general coordination of health, legislation on pharmaceutical products, in matters of basic legislation and economic regime of Social Security, without prejudice to the execution of its services by the Autonomous Communities; bases of the legal regime of Public Administrations; basic legislation on administrative contracts and concessions; bases and coordination of the general planning of economic activity, telecommunications, and the bases of the mining and energy regime, basic rules of the press, radio and television regime and, in general, of all the media, respectively. in matters of basic legislation and economic regime of Social Security, without prejudice to the execution of its services by the Autonomous Communities; bases of the legal regime of Public Administrations; basic legislation on administrative contracts and concessions; bases and coordination of the general planning of economic activity, telecommunications, and the bases of the mining and energy regime, basic rules of the press, radio and television regime and, in general, of all the media,

respectively. in matters of basic legislation and economic regime of Social Security, without prejudice to the execution of its services by the Autonomous Communities; bases of the legal regime of Public Administrations; basic legislation on administrative contracts and concessions; bases and coordination of the general planning of economic activity, telecommunications, and the bases of the mining and energy regime, basic rules of the press, radio and television regime and, in general, of all the media, respectively.

[Block 106: # df-9]

Ninth final provision. Additional state financial contribution to the 2018-2021 State Housing Plan.

1. The Ministry of Transport, Mobility and Urban Agenda is authorized to dispose of 100 million euros from the Contingency Fund to be urgently implemented in the budget credit 17.09.261N.753 «State subsidies. Housing Plans »corresponding to the financial year 2020. This provision will be implemented immediately at the amount committed for the financial year 2020 by the Ministry of Development, today the Ministry of Transport, Mobility and Urban Agenda, in the agreements for the execution of the 2018 State Housing Plan. -2021.

2. The distribution of this endowment between the Autonomous Communities and the Cities of Ceuta and Melilla will be carried out with the same percentages agreed by the Sectoral Conference on Housing, Urban Planning and Land.

3. The Ministry of Transport, Mobility and Urban Agenda is authorized to urgently transfer 100% of this allocation to the Autonomous Communities and the Cities of Ceuta and Melilla without waiting for the acquisition of the financial commitment by them, nor to any other requirement demanded in the agreements. As regards the Autonomous Community of Navarra and the Basque Country, the corresponding aid will be negotiated within the Navarre concert and the Basque quota, respectively.

[Block 107: # df-10]

Tenth final provision. Authorization for the development and modification of the 2018-2021 State Housing Plan.

The head of the Ministry of Transport, Mobility and Urban Agenda is empowered to dictate as many provisions as necessary for the development and execution of the provisions of Royal Decree 106/2018, of March 9, which regulates the State Plan Housing 2018-2021.

The head of the Ministry of Transport, Mobility and Urban Agenda is also empowered to dictate as many provisions as necessary for the partial modification of the provisions of Royal Decree 106/2018, of March 9, which regulates the State Plan of Housing 2018-2021, as long as the commitments acquired by the previous Ministry of Development with the Autonomous Communities and the cities of Ceuta and Melilla are respected in the agreements signed for the execution of said Plan and the modifications that are intended to contribute to minimize the economic and social effects of COVID-19.

Eleventh final provision. Regulatory development and enforcement.

The Government and the persons in charge of the ministerial departments, within the scope of their competences, are empowered to dictate as many provisions as are necessary for the development and execution of the provisions of this royal decree-law.

Twelfth final provision. Validity.

1. In general, the measures provided for in this royal decree-law shall remain in force until one month after the end of the declaration of the state of alarm. Notwithstanding the foregoing, those measures provided for in this royal decree-law that have a specific term will be subject to it.

2. Without prejudice to the foregoing, the validity of the measures provided for in this royal decree-law, after evaluation of the situation, may be extended by the Government by royal decree-law.

Thirteenth final provision. Entry into force.

This Royal Decree-Law will enter into force on the day following its publication in the Official State Gazette, with the exception of Article 37, on Restriction Measures on commercial communications of entities that carry out a gambling activity regulated by Law 13 / 2011, of May 27, on gambling regulation, which will come into force two days after the aforementioned publication in the "Official State Gazette".

Given in Madrid, on March 31, 2020.

FELIPE R.

The president of the Government,
PEDRO SÁNCHEZ PÉREZ-CASTEJÓN