



DECLARATION OF A STATE OF EMERGENCY (“ESTADO DE ALARMA”): MAIN MEASURES TAKEN IN DIFFERENT REGULATORY AREAS

Barcelona, 16 March 2020

SUMMARY

On 14 March 2020 Royal Decree 463/2020 was approved which contains the declaration of a state of emergency to handle the situation created as a consequence of COVID-19. The measures include the suspension of both jurisdictional and administrative time limits, as well as expiration and limitation periods.

We include a list of regulatory measures in the fields of employment, local taxation and data protection, in response to the declaration of the state of emergency.

MEASURES DERIVED FROM ROYAL DECREE 463/2020 AND THE DECLARATION OF A STATE OF EMERGENCY

Λ Duration of the measures

Both the suspension of time limits and the other measures contained in the declaration of the state of emergency approved by the Government are **temporary** with a duration of **fifteen calendar days**; however, the Government **may subsequently ask Parliament to extend this initial period.**

Λ Suspension of jurisdictional time limits

Additional provision two of the Royal Decree provides for the **interruption of the time limits laid down in the procedural laws for all jurisdictional orders**, and provides for their resumption as soon as the state of emergency ends, including any extensions.

However, certain procedures relating to fundamental rights, protection of minors and gender violence, among others, are exempted from the general suspension of time limits.



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("ESTADO DE ALARMA"):
MAIN MEASURES TAKEN IN
DIFFERENT REGULATORY AREAS

^ Suspension of administrative time limits

Additional provision three provides for the **suspension of terms and interruption of time limits for the processing of administrative procedures in public sector entities.**

In this case, **the calculation of terms** will also resume **once the state of emergency is over.**

The suspension applies to the entire public sector as provided in Law 39/2015 of 1 October and, as an exception, it is stipulated that the competent body may take the necessary duly justified measures to prevent harm to parties involved in proceedings, provided that they agree not to suspend the relevant term.

^ Suspension of limitation and expiration periods

Finally, additional provision four also provides that as long as the state of emergency lasts, **the limitation and expiration periods of rights and actions are also suspended.**

The full text of the Royal Decree may be consulted at the following link:

<https://www.boe.es/buscar/doc.php?id=BOE-A-2020-3692>

EMPLOYMENT MEASURES UNDER ROYAL DECREE-LAWS 6/2020 and 7/2020

These are as follows:

- ^ The Public Health Services will be the only services authorised to issue medical certificates, NOT the Mutual Occupational Accident Companies.**
- ^ Health care will be provided solely by said Public Health Services, and NOT by Mutual Occupational Accident Companies.**



DECLARATION OF A STATE OF EMERGENCY
("ESTADO DE ALARMA"):
MAIN MEASURES TAKEN IN
DIFFERENT REGULATORY AREAS

- ^ To be entitled to **disability benefit**, it will be necessary to have a **medical certificate for sick leave either for isolation or due to contagion**.
- ^ **Workers may arrange sick leave by calling 061** (a phone number that is now free), including retroactively, and on-line.
- ^ The **amount of the benefits will be the same as for occupational accidents** (75% from the day following the commencement of sick leave). Medical certificates issued on or after March 12 in connection with COVID-19.

MEASURES OF THE CATALAN TAX AGENCY (ATC) CONCERNING PROCESSING PERIODS AND USER SERVICES

Although the self-assessments must continue to be filed within the corresponding deadlines (as in the Tax Administration State Agency), the Catalan Tax Agency (ATC) has implemented the following measures, applicable as from 16 March, in accordance with Resolution SLT/720/2020 of 13 March and with the provisions of Royal Decree 463/2020 of 14 March:

- ^ **Suspension and interruption of deadlines in management, inspection and tax collection procedures.**
- ^ **Suspension of limitation and expiration periods.**
- ^ **Suspension of face-to-face attention. Appointments already made are cancelled and the offices will remain closed.**

These measures will be in force and applied in all the offices, delegations and central services of the Catalan Tax Agency until further notice.

DATA PROTECTION MEASURES

The Spanish Data Protection Agency (AEPD) has published a report on the processing of data in relation to COVID-19 ([SEE REPORT](#)) as well as a document with frequently asked questions about the coronavirus ([CONSULT HERE](#)).



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("ESTADO DE ALARMA"):
MAIN MEASURES TAKEN IN
DIFFERENT REGULATORY AREAS

In both documents, the AEPD lays down guidelines for companies on **how to treat data relating to the health of their employees based on data protection**, occupational risk prevention and public health regulations.

By way of summary, the following should be mentioned:

- ^ **Companies may only process their employees' health data relating to whether they have symptoms associated with the virus** (including body temperature), as well as relevant information about stays in countries with a risk of contagion or contact with persons likely to be infected.

In these cases the treatment must be proportional, limited to the periods not exceeding those relevant to the possible contagion (about 14 days) and only for this specific purpose.

- ^ **Companies are entitled (and also obliged) to inform the other employees in the event of contagion of one or more employees if this may pose a risk to their safety or health**, on the basis of occupational risk prevention regulations.

Similarly, **employees are also obliged to inform the company of any possible contagion**, in accordance with the parameters defined by the competent Health Authorities.

To the extent possible, the identity of the infected persons should not be revealed, only in those cases required by a competent Health Authority.

- ^ In any event, whatever the legal basis that enables such treatment (vital interest, public interest, legal obligation of risk prevention regulations, public health regulations, etc.) detailed in the above-mentioned Data Protection Agency documents, **companies must adopt the maximum guarantees in their internal technical and organisational measures for the collection, custody and, if applicable, communication of this data**, in compliance with EU Regulation 679/2016 and Organic Law 3/2018 on the protection of personal data and guaranteeing of digital rights.



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("ESTADO DE ALARMA"):
MAIN MEASURES TAKEN IN
DIFFERENT REGULATORY AREAS

We will continue to inform you of any new measures that may arise as a result of the COVID-19 pandemic.

The professionals that regularly work with your company are at your disposal for any clarification or additional information you may require in relation to the content of this Circular Letter. Please contact us by telephone at **934 677 414**.

Yours sincerely,
AUDICONSULTORES

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