



EMERGENCY MEASURES COVID-19:
**Business activities that qualify for the moratorium on the
payment of Social Security contributions.**

This News Alert XXIV deals with Order of the Ministry of Inclusion, Social Security and Migration ISM/37/2020 of 28 April, which identifies the sectors of activity under the CNAE classification that may benefit from the 6-month moratorium on the payment of Social Security contributions (explained in News Alert XXII).



MINISTERIAL ORDER ISM/37/2020 IDENTIFYING THE SECTORS OF ACTIVITY COVERED BY THE MORATORIUM ON S.S. CONTRIBUTIONS

In relation to *News Alert XXII COVID-19: Application for deferrals and moratoria on Social Security contributions* ([consult here](#)), we informed you that **for the Social Security Treasury Department to grant the moratoria on the payment of Social Security contributions, the requirements and conditions to be established by an Order of the Ministry for Inclusion, Social Security and Migration would have to be met.**

On Tuesday 28 April 2020, the Order of the Ministry for Inclusion, Social Security and Migration was published in the Official State Gazette, establishing the **business activities eligible for the moratorium on the payment of Social Security contributions and applicable to enterprises and self-employed persons** whose business activities, among those that **were not suspended on the occasion of the state of emergency** declared by Royal Decree 463/2020 of 14 March, are included among the following codes of the National Classification of Business Activities (CNAE-2009):

- **119 (Other non-perennial crops).**
- **129 (Other perennial crops).**
- **1812 (Other printing and graphic arts activities).**
- **2512 (Manufacture of metalwork).**
- **4322 (Plumbing, heating and air conditioning system installations).**
- **4332 (Carpentry installation).**
- **4711 (Retail trade in non-specialised outlets, predominantly food, drink and tobacco products).**
- **4719 (Other retail business in non-specialised outlets).**
- **4724 (Retail trade in bread and bakery products, confectionery and pastry in specialised outlets).**
- **7311 (Advertising agencies).**
- **8623 (Dental activities).**
- **9602 (Hairdressing and other beauty treatments).**

Yours sincerely,
AUDICONSULTORES

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 News Alert. Please contact us by telephone at 934 677 414.

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