

## **NEWSLETTER - CORONAVIRUS**

### **Royal Decree-law 8/2020, dated 17<sup>th</sup> of March, relating to extraordinary urgent measures (published on the 18<sup>th</sup> of March) in order to deal with the social and economic impact of COVID-19<sup>1</sup>**

#### **1. INTRODUCTION**

On 30 January 30<sup>th</sup>, 2020, the WHO defined the situation relating to coronavirus (COVID-19) as a worldwide emergency. Since then, a series of measures have been adopted and they are all aimed to protect people's health and safety and to try to mitigate the economic effects deriving from said emergency situation. The latest one is the Royal Decree-law 8/2020, dated 17<sup>th</sup> of March, relating to extraordinary urgent measures in order to deal with the social and economic impact of COVID-19, published today in the National Official Bulletin.

This document summarizes the most important measures provided for by the abovementioned Royal Decree.

#### **2. MATTERS RELATED TO EMPLOYMENT AND SOCIAL SECURITY**

##### **2.1 Preferred smartworking**

Companies shall encourage alternative measures as smartworking which may allow to maintain the activity, as long as it is reasonably possible and only if the necessary effort to adapt to said measure is well proportioned. Said alternative measures, smartworking in particular, shall be considered as a priority over temporary suspension or reduction of the activity.

As an exceptional measure, the obligation to carry out the evaluation of occupational hazard versus alternative measures may be carried out by means of a self-evaluation performed by the smartworker.

##### **2.2 Right to adapt working hours and part-time**

Workers who prove a duty to care for the spouse or partner, as well as family members up to the second degree of kinship, will be entitled to adapt or reduce their working hours in the event of exceptional circumstances related to the necessary actions aimed to avoid general spreading of COVID 19.

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<sup>1</sup> Additionally, this document will refer to Decree law 3/2020 of March 16<sup>th</sup> relating to financial and tax support to the economy, and acceleration of administrative procedures and social measures, to fight the effects of the development of coronavirus (COVID-19), enacted by the Andalusian Government on March 17<sup>th</sup>.

It is every worker's individual right that must be justified, reasonable and proportioned to the company's situation, especially in the case of several workers choosing smartworking in the same company.

Said adaptation shall be temporary and exceptional limited to the duration of the health emergency caused by COVID-19.

Part-time especially must be communicated to the company 24 hours in advance and shall imply the proportional reduction of workers' salary.

Should workers happen to already have a part time job they may temporarily waive said right or may have the right to have their terms revised as long as the previously mentioned exceptional circumstances occur in the duration of the health crisis.

Conflicts that may arise as a result of the application of said measure shall be resolved through Labour Courts by means of the procedure provided for by article 139 of Law 36/2011, dated October 10<sup>th</sup>, which regulated Labour jurisdiction.

### **2.3 Exceptional subsidy following cessation of activities for self-employed workers**

Exceptionally and for the duration of one month starting from the entry into force of the Royal Decree 463/2020, of March 14<sup>th</sup>, declaring the state of alarm , or until the last day of the month when said state of alarm ends (should it be extended), self-employed workers, whose activities are suspended or are seriously affected in terms of billing as a consequence of the measures adopted due to the health emergency will be entitled to an exceptional subsidy for cessation of activities, provided that they comply with the following requirements:

- a) To be validly enrolled as self-employed workers, at the time of the declaration of the state of alarm.
- b) If their activity is not directly suspended pursuant to what provided for in the Royal Decree 463/2020 of March 14<sup>th</sup>, to prove the reduction of their billing at least of 75%, compared to the one of the previous semesters.
- c) To have complied with payment of Social Security fees. This notwithstanding, if at the date of suspension of the activity or of reduction of billing should not comply with this requirement, self-employed workers may be asked by the competent body to pay, in order for them to receive fees that are due, giving them a non-renewable period of thirty days. Regularization of overdraft shall have full effects in order to get the right to be protected.

The amount of the service shall be established, applying 70% to the regulatory basis. When the minimum period of contribution base is not documented, the amount of the service shall be of 70% of the general minimum contribution basis.

Said subsidy shall have a duration of one month, to be extended, to the last day of the month when the state of alarm will end (should it be also extended). During the time this subsidy will be perceived, it will be considered as being contributed and will not reduce the period of service for cessation of activities for self-employed workers.

Said payment shall be incompatible with any other payment by the Social Security system.

Working partners of associated work cooperatives, who may have opted to be considered as self-employed workers will also be entitled to this exceptional measure.

#### **2.4 Exceptional measures related to proceedings concerning suspension of contracts and part time working due to force majeure**

Loss of activity as a consequence of COVID 19 is considered as a cause of force majeure. This includes the declaration of state of alarm, which implies suspension or cancellation of activities, temporary closure of premises open to visitors' flow, restrictions to public transport and, in general, to people's and/or goods' mobility, lack of supplies which seriously prevent the normal performance of the activity or rather in urgent and extraordinary situations due to contagion of staff or adoption of measures of precautionary isolation ordered by Health authorities, which have to be duly certified.

The following special rules will be applied to the proceedings for suspension of contracts and part-time working due to force majeure:

- a. The proceeding shall start following request by the company, which will be submitted together with a report related to the connection between loss of activity as a consequence of COVID - 19 together with the corresponding certifying documents. The company shall communicate its application to the workers and forward the previous report and certifying documents to workers' legal representatives, if any.
- b. The existence of force majeure as a cause which causes the suspension of contracts or part time working as provided for by this article, shall be verified by the Employment authorities, whatever the number of affected workers may be.

For this purpose, the decision of the Employment authorities shall be given within five days from said request.

- c. The report by the inspection of Employment and Social Security, which will be facultative for the Employment authorities, shall take place within the non-renewable period of five days.

In order to file the requests of suspension of contracts and part time working which may affect the working partners of associated joint work cooperatives and labour corporations included in the Special regime of Social Security or in any of the special regimes which protect from the risk of unemployment, the special proceeding provided for by Royal Decree 42/1996 of January 19<sup>th</sup>, shall apply, except in the case relating to the deadline for the issuing of the resolution by the Employment authorities and of the report by the Inspection Authority for Employment and Social Security.

## **2.5 Exceptional measures relating to proceedings of suspension and part time working for a cause related to business or production or due to technical and organisational issues**

When companies decide to suspend a contract or switch to part-time working for the above-mentioned reasons related to COVID 19 when not considered as force majeure the following exceptions shall be applied:

- a. Should there not be a workers' legal representative, a representative commission for negotiation of the period of consultation shall be integrated by the most representative specific labour unions proportionally formed by one person for each union. In the event that said unions' representation cannot be formed as above, said commission shall be formed according to what provided for by art. 41.4 of the Workers' Statute.

In any of the previous cases, the representative commission shall be formed in the non-renewable period of five days from the reliable communication of companies informing of their intention to start the proceedings.

- b. Consultation period shall not exceed the non-renewable period of seven days.
- c. The report of the Inspection Authorities of employment and Social Security shall be issued in the non-renewable period of seven days.

In order to file the requests of suspension of contracts and part time working which may affect the working partners of associated joint work cooperatives and labour corporations included in the Special regime of Social Security or in any of the special regimes which protect from the risk of unemployment, the special proceeding provided for by Royal Decree 42/1996 of January 19<sup>th</sup>, shall apply, except in the case relating to the deadline for the issuing of the resolution by the Employment Authorities and of the report by the Inspection Authority for Employment and Social Security.

## **2.6 Extraordinary measures for contribution of contracts affected by COVID 19**

In the cases of suspension of contracts or part time contracts authorised in case of force majeure, companies shall be exonerated from payment of companies' contribution provided for by section 273.2 of the Consolidated Text of the General Law of Social Security as well as payment of instalments related to amounts of joint collection, for as long as the period of suspension of contract or part time working authorised for said cause lasts, provided that the company concerned had less than 50 workers enrolled in the Social Security system as of February 29<sup>th</sup> 2020.

Should the company have 50 or more workers enlisted in the Social Security system, exemption from the obligation to contribute shall achieve 75% of the company's bestow.

Said exemption shall not be effective, for the worker, since said period shall be considered as if the company contributed in any case.

The exemption from payment of instalments shall apply on request of the entrepreneur to the General Treasury of Social Security, after prior communication of the identification of the workers and of the period of suspension or part time working. For the purpose of controlling the exemption from payment of instalments it will be sufficient to verify that Public Service of State Employment proceeds to recognise the corresponding unemployment benefit.

## **2.7 Extraordinary measures regarding protection of unemployment**

In case of ERTES ruled by Royal Decree-Law 8/2020 the Public Service of State employment (or the Shipping Social Institute) shall take the following measures:

- a. To recognise the right to an employment subsidy for affected workers (even in the case they lack of the necessary minimum contribution period).
- b. To not count the time in which said subsidy is perceived for the effects to use the maximum period established for this purpose.
- c. The duration of subsidy shall be extended until the end of the period of suspension of the contract or part time working from which it originates.

Working partners of associated joint work cooperatives and labour corporations can also use these measures when supposed to contribute for unemployment benefits.

In all cases the employment or business relationship shall be in effect previously to the entry into force of this Royal Decree.

Unemployment contributions perceived by permanent seasonal workers and for those who carry out permanent or temporary jobs which may repeat on specific dates, whose contracts have been suspended as a consequence of the impact by COVID 19 during periods in which, in case no extraordinary circumstance had occurred, their activity would have been performed, can be perceived again with a 90 days maximum limit, when they will be again in a legal unemployment situation.

Ad hoc filing of requests for unemployment contribution: For the duration of the health extraordinary measures adopted by the government to fight the effects and the spread of COVID 19, requests to start perceiving or to resume contribution and unemployment subsidy filed after the established deadline shall not legally imply the reduction of the duration of corresponding subsidy.

Extension of unemployment subsidy: For all the duration of the extraordinary measures to fight COVID-19, the Public Service of State Employment (in this case the Shipping Social Institute) may apply the following measures:

- a. To authorise the managing body to extend ex officio the right to perceive the unemployment subsidy in those scenarios which are subject to six months extension of said right.
- b. In case of beneficiaries of over 52 years of age payment of subsidy and contribution to Social Security shall not be interrupted also when filing of the annual tax declaration is carried out after the legally established deadlines.

Measures related to exception connected to all proceedings of temporary employment regulation, allowance of contributions and related to unemployment ( provided for by articles 22, 23, 24 and 25 of Royal Decree law) will be effective for as long as the extraordinary situation will last.

The measures provided for in this article shall not apply to the cases of regulation of employment regulation for the suspension of employment contracts or for the application of part-time working started or communicated before the Royal Decree entered into force. On its part, extraordinary measures related to contribution and protection of unemployment shall be applied to those affected by proceedings of suspension of contracts and application of part time working which are communicated, authorised, or started before the entry into force of this Royal Decree, provided that they directly derive from COVID 19.

### **3. DEFERMENT OF MORTGAGE DEBTS FOR DEBTORS IN SPECIAL VULNERABILITY SITUATIONS**

For those who have become economically vulnerable as a consequence of the COVID 19 crisis a special mechanism has been created, in order to allow requests of a deferment of mortgage payments concerning liens on the habitual abode, as well as for guarantors.

Granting of said mortgage deferment implies the application of the following effects:

- i. Suspension of mortgage debts for the duration of their period of validity.
- ii. Inapplicability of early termination clauses contained in the mortgage agreement during said time of deferment.
- iii. Suspension of accrual of ordinary interests.
- iv. Inapplicability of accrued interests during said time of deferment.

### **4. GUARANTEE OF LIQUIDITY SUPPORT BUSINESS ACTIVITIES**

The Business and Digital Transformation envisions granting of a guarantee line up to 100.000 million of Euros in order to secure financing of companies and self-employed workers to be able to cover their needs for liquidity even if granting and enforceable requisites has not been yet defined by the Council of Ministers.

Meanwhile the limit of indebtedness of the Official Credit Institute has been extended to 10.000 million Euros, in order to implement liquidity for companies and self-employed workers, through financial entities.

Also, an extraordinary line of insurance coverage up to 2000 million of Euros from the Risk and Internationalisation Reserve Fund has been authorised, the purpose of which is to cover the operating capital for export companies.

Similarly, Law Decree no. 3/2020, dated 16<sup>th</sup> March, issued by the Andalusian government, contains a plan of support for small and medium size companies and self-employed workers, of which following measures can be highlighted:

- a) A 36 million Euros grant “Garantía S.G.R.”, for it to allow financial guarantees.
- b) A line of guarantee of 20 million Euros to ensure operating capital in favour of Andalusian small and medium size companies and self-employed workers, which will secure up to 80% of the underlying transactions.

## 5. SUSPENSION OF TIME LIMITS IN THE TAX FIELD

The effect of suspension of administrative time limits has been granted, and the following has been established:

- Time limits for voluntary payments and following notice of payment; expiry of time limits and instalments relating to agreements of extension or of instalments which may have been granted; time limits related to developments of auctions and awarding of goods; time limits to meet requirements, orders of attachment and requests for information of a fiscal nature and to draft allegations relating to opening of a file or hearings provided for in proceedings of enforcement of taxes, sanctioning proceedings or nullity proceedings, refund of undue income, correction of material errors and reversal proceedings which have not ended by March 18<sup>th</sup> 2020 will be extended until April 30<sup>th</sup> 2020.
- In case of administrative notice of payment guarantees which imply enforcement over real estate they shall not be executed from March 18<sup>th</sup>, 2020 until April 30<sup>th</sup>, 2020.
- Time limits for voluntary payments and following notice of payment; expiry of time limits and instalments relating to agreements of extension or of instalments which may have been granted; time limits related to developments of auctions and awarding of goods; time limits to meet requirements, orders of attachment and requests for information of a fiscal nature and to draft allegations relating to opening of a file or hearings provided for in proceedings of enforcement of taxes, sanctioning proceedings or nullity proceedings, refund of undue income, correction of material errors and reversal proceedings which may be communicated from March 18<sup>th</sup> onwards, are extended until May 20<sup>th</sup> 2020, except if what granted is higher according to the general law provision, in which case this last one shall be applied.
- Notwithstanding the possibility to receive the aforementioned extensions of time limits, should the tax liability meet the requirement or the request for information in the tax field or to file allegations the procedure shall be considered as vacated.
- The period of time included between March 18<sup>th</sup> 2020 and April 30<sup>th</sup> 2020 shall not be calculated for the purpose of maximum duration of proceedings for enforcement of taxes, sanctioning proceedings and reversal proceedings filed through the Tax Agency even if during said period Tax authority may urge, order and execute essential proceedings. At the same time, said period shall not be calculated for the purpose of expiry and statute of limitations time limits.

- Only for the purpose to calculate terms, in the action for replacement and in the economical administrative proceedings, the resolution which may terminate said proceedings shall be considered as notified when an attempt to notify the resolution between March 18<sup>th</sup> and April 30<sup>th</sup> 2020 has been certified.
- The time limit to file economical administrative actions or claims against tax resolutions, as well as to appeal resolutions issued in said proceedings, shall not be initiated until the period between March 18<sup>th</sup> and April 30<sup>th</sup> 2020 has not terminated or until it has been notified, should notice happen at a later time.

Time limits to meet requirements and requests for information by the General Direction of Cadastre which may fall in the general time to respond by March 18<sup>th</sup> shall be extended to April 30<sup>th</sup>, 2020. Likewise, opening of proceedings for allegations or hearings which are communicated from March 18<sup>th</sup> 2020 by the General Direction of Cadastre shall be extended to May 20<sup>th</sup>, except if the term granted by the general rule is higher is which case this last one shall be applied

## **6. MATTERS RELATED TO PUBLIC CONTRACTS**

### **6.1 Public contracts of services and supply of consecutive performances in force**

#### **6.1.1 Suspension of contract**

Performance of obligations provided for in the contract, which may become impossible as a consequence of the health crisis or of the measures adopted by the corresponding public entities shall be automatically suspended.

Once having assessed the impossibility to perform the contract, contractors shall apply for suspension of contract with public entities, through a request in which they have to specifically detail the reason due to which performance of the contract has become impossible; list of personnel, premises, vehicles, machinery and all equipment necessary for performance of the contract and all the reasons which may prevent the contractors to use other means provided for in another contract. The deadline to apply for this request is five (5) calendar days and administrative silence can be considered as dismissal.

Once suspension is granted, only the following damages and prejudices effectively undergone may be ascribed contractors:

1. Salary expenses which contractors may have effectively paid out to personnel which may result to be assigned by March 14<sup>th</sup>, 2020 to the ordinary performance of the contract, during the period of suspension.
2. Maintenance costs of the definite guarantee related to the period of suspension of contract.

3. Rental expenses or maintenance expenses related to machinery, facilities or equipment related to the period of suspension of contract, directly intended for the performance of contract, as long as the contractor certifies that these means could not be used for other purposes during suspension of contract.
4. Expenses corresponding to insurance policies provided for in the document and linked to the object of the contract which may have been subscribed by the contractor and are in force at the moment of suspension of contract.

Said suspension shall not constitute cause of termination of contract and in no case shall enable extension of those contracts which are close to expiration until formalisation of a new contract which may guarantee continuity of performance.

#### **6.1.2 Continuity of performance of obligations**

Should contractors delay performance of obligations and terms provided for in the contract as a consequence of the health crisis, the public body shall grant contractors with an extension of the deadlines as long as the aforementioned guarantees performance of obligations.

The public body shall not apply sanctions nor termination of contract provided that there is evidence of the fact that the delay thereof is not attributable to contractors.

Contractors shall have the right to be exempted from salary expenses which they will have undergone as a consequence of the health crisis, always submitting a request which effectively proves the existence, effectiveness and quantity thereof and up to a maximum limit of 10% of the initial contract price.

#### **6.2 Public works contract actually in force**

Contractors may ask for suspension of contract if performance of the works agreed upon in the contract became impossible as a consequence of the actual health crisis.

The deadline for the decision of this request is of five calendar days (5) and silence by the public body shall be considered as a dismissal.

Contractors may also request an extension of the final deadline for those contracts for which completion date was expected to be by March 14<sup>th</sup> and during the period which it was supposed to last. The Public body shall grant said extension if and when contractors offer to perform their obligations.

Once suspension or extension of deadline has been granted, contractors shall be paid for damages and prejudices effectively borne according to the following rules:

Only the following damages and prejudices shall be compensated if accurately:

1º Salaries contractors effectively pay for the personnel assigned to perform the contract, during suspension, corresponding to that personnel assigned to perform before March 14<sup>th</sup> and that continue to be assigned when it resumes.

2º Maintenance expenses for the ultimate guarantee, related to the period of suspension of the contract.

3º Rental expenses or maintenance expenses related to machinery, facilities or equipment related to the period of suspension of contract, directly intended for the performance of contract, as long as the contractor documents that these means could not be used for other purposes during suspension of contract.

4º Expenses corresponding to insurance policies provided for in the document and linked to the object of the contract which may have been subscribed by the contractor and are in force at the moment of suspension of contract.

The main contractors shall prove that by March 14<sup>th</sup>, the same and the other contractors, suppliers and providers they may have hired to perform the contract were up to date with the performance of their work and social obligations; likewise main contractors shall prove that they were up to date with payment of subcontractors and providers.

### **6.3 Public contracts of works concessions and services concession actually in force**

In the light of the situation created by the health emergency, as well as by the measures adopted by the Government, Independent Regions or Local Government to fight said crisis, contractors shall request Public bodies to consider the impossibility to perform the contract.

Only when said impossibility of performance the contract has been considered as such by Public bodies, contractors shall have the right to recover the economical balance of the contract, through the extension of its initial duration until a maximum of 15% or through amendment of clauses with an economical content, included in the contract.

In order to obtain said compensation, contractors shall file a request for compensation accurately certifying the existence, effectiveness and amount of said expenses undergone in the duration of the actual situation.

### **6.4 Contracts relating to Special Sectors**

The provisions we have previously analysed will also be applied to all contracts of the so called “Special Sectors” which are actually in force; meaning those contracts entered into by Public entities and subject to:

- Law 31/2007, dated 30 October, relating to contracting procedures in the sector of water, energies, transports and postal services; or
- Book I of Royal decree 3/2020, dated 4 February, relating to urgent measures by means of which several EU Directives are incorporated in the Spanish Legal System, directives concerning public contracting in specific sectors; private insurances; pension plans and pension funds; tax in general and tax litigation.

## 6.5 Exclusions

- a) Health or pharmaceutical services or supply contracts or of other nature, the object of which is directly linked to the health crisis provoked by COVID 19.
- b) Security, cleaning or IT maintenance services contracts
- c) Services or supply contracts necessary to guarantee mobility and safety of infrastructures and transport services.
- d) Contracts allocated by those public entities quoted in official markets which do not get income provided for the State General Budget.

## 6.6 Other provisions

The suspension of administrative time limits provided for Royal Decree 463/2020 of March 14<sup>th</sup> shall not be applied to the deadlines provided for this Royal Decree Law (Additional Provision no.9).

In case of emergency application regulated by section 120 of Law9/2017, relating to Public Sector Contracts relying to contracting of a certain number of works, services and supplies necessary to face the actual situation of health crisis, there will be a certain number of accounts to be credited for preparatory actions to be performed by contractors, without the need to give guarantees provide for by the aforementioned contracts, always according to the assessment of the interested Public Body which shall certify the adopted decision in the relevant file. (Final Provision no.6).

## **7. COMPANY AND BANKRUPTCY MEASURES**

### **7.1 Corporate bodies' meetings held through videoconference or in writing**

For the duration of the state of alarm, corporate bodies of associations and companies, and the corresponding bodies of cooperatives businesses and of foundations can be held as follows:

- by videoconference
- by means of vote in writing and without holding a meeting (provided that the Chairman decides in that respect, following the request of at least two members of the same body).

In both cases, the meeting will be considered as being held in the registered office of the company.

### **7.2 Extension of deadline as to annual statements**

The state of alarm alters the legal deadlines provided for by the law in relation with annual statements as follows:

- The three months' deadline starting from the end of the financial year, in which managing or administration bodies are compelled to file the annual statements (and of the management report if applicable) is suspended until the end of the state of alarm. Such term shall resume again starting from said date of ending.
- If the previous year annual statements had been redacted before the declaration of the state of alarm, the deadline for the accounting verification of said annual statements, should auditing be mandatory, shall be considered as extended for two months since the end of the state of alarm.
- The ordinary board assigned to assess and approve the previous year annual statements shall necessarily hold a meeting within the following three months since the expiration of the corresponding deadline to redact annual statements.

If the call of shareholders meetings' has been published before the declaration of the state of alarm and the date set for the meeting is subsequent to said declaration, the directing body may change the place and time of the meeting or revoke the notice of call of said meeting. In order to do that a notice shall be posted in the company's website (or should the company not have a website in the Official Gazette) at least 48 hours before. In case

of withdrawal of notice of call of the meeting, the management body shall proceed to call a new meeting within the following month from the end of the state of alarm.

### **7.3 Exercise of right of separation**

Shareholders will not be able to exercise their right of separation until the end of state of alarm and of its possible extensions.

### **7.4 Companies duration term**

Should the company's duration term provided for by the company's bylaws fall in the course of the state of alarm, the company's dissolution shall not be totally effective before two months have passed since the end of the state of alarm.

### **7.5 Suspension of the deadline to call Shareholders' meetings in the event of causes for liquidation**

Should there be a cause for liquidation provided for by the law or by the company's bylaws before the end of the state of alarm and during its course, the deadline to call the shareholders' meeting by the managing body at the end of which, notice of liquidation and any other related resolution is to be taken, shall be suspended until the end of the state of alarm.

### **7.6 Exemption of liability for directors related to companies' debts for the duration of the state of alarm**

Directors shall not be liable for companies' debts incurred into, during the state of alarm if the cause of said debts by law of bylaws has occurred during the above period.

### **7.7 Right to file for bankruptcy and dismissal of mandatory bankruptcy petitions**

For the whole duration of the state of alarm , the debtor who may be in a state of insolvency or that has carried out the communication provided for by section 5 bis ( even if deadline has expired) shall not be required to file for bankruptcy.

Petitions of mandatory bankruptcy filed during the state of alarm or in the two months following the end of said state shall not be admitted. Should a request for voluntary bankruptcy had been filed, it shall be admitted on a preferential basis even if being of a later date.

### 7.8 Measures related to registry obligations

All deadlines related to registry's note of petitions and in general all those subject to cancellation for passage of time shall be temporarily suspended, calculation of said terms to be resumed at the end the state of alarm or any of its extensions.

### 8. OTHER MEASURES OF INTEREST

In addition to the above-mentioned measures, it is worth mentioning the guarantee of supply of water and energy to vulnerable consumers and guarantee to maintain Internet services.

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March 18<sup>th</sup>, 2020

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