

**NEW DEADLINES FOR THE LEGALIZATION OF ACCOUNTING BOOKS AND
THE DEPOSIT OF THE FINANCIAL STATEMENTS**

In accordance with the Eighth Final Provision of Royal Decree Law 19/2020, published in BOE on May 27, 2020, new deadlines are set regarding the filling, approval, and deposit of financial statements in the Mercantile Register and also regarding the legalization of accounting books. **Without prejudice to the possibility of submitting the financial statements beforehand**, the period and the deadlines set by the RDL are the following:

	Filling of financial statements	Approval of financial statements	Legalization of accounting books	Deposit of financial statements
Period	3 months since 1.06.2020	2 months after the filling of financial statements	4 months since 1.06.2020	1 month since the approval of financial statements
Deadline	31.08.2020	31.10.2020	30.09.2020	30.11.2020