B|M|C

TAX, LEGAL & STRATEGY

Counsel that endures.
This book is how we keep it true.

Blue Mountain Asesores, S.L.U. · bm.consulting

BEGIN

01 — FOUNDATION

The belief under the brand.

The firms that serve demanding clients are usually too large to know them, or too small to reach across borders. BMC is built for the space between: one team, senior people, every jurisdiction that matters. Everything in this book protects that promise.

B|M|C
is the brand.

Written **BMC** in copy, or set as the mark. Never ~~BM Consulting~~, ~~Blue Mountain Consulting~~, or ~~B.M.C.~~ Consulting is the service we render, not a part of the name.

THE DESCRIPTOR

Tax, Legal & Strategy

The only line that pairs with the mark. Stays in English in every locale. It belongs to the logo, not to body copy.

Retire: ~~Advisory · Strategy~~, ~~Consulting~~, any translated logo line.

THE LEGAL ENTITY

Blue Mountain Asesores, S.L.U.

NIF B42985432. Used only where the law requires it: contracts, invoices, legal notices. Never as a brand signature.

THE VOICE

Precise. Authoritative. Quietly confident.

We advise institutions and people who already operate at a high level. We never oversell, never shout, never pad.

02 — PRACTICES

One mark. Five practices.

The mark never bends to a practice. There is no "B|M|C Tax" logo and no practice colour. Practice identity travels in the URL, the page headline, the active navigation and the breadcrumb. The mark stays whole, because a boutique's authority comes from being one team, not four services sharing a building.

B|M|C

TAX, LEGAL & STRATEGY

The only logo. Identical on every practice, every surface.

A boutique earns trust by being **one team with one point of contact**, not four sub-brands sharing a building. Per-practice logos read as fragmentation and drift apart over time. So the practice appears everywhere except the mark.

ADDRESS

bm.consulting/ tax

PAGE HEADLINE

Tax & Fiscal

BREADCRUMB

B|M|C › Tax

NAVIGATION

Tax Legal

i.	**Strategy**	Corporate finance, transactions, restructuring and the advisory work that sets direction.	bm.consulting/**strategy** → /es/corporativo · corporate-advisory
ii.	**Tax**	Domestic and cross-border taxation, planning, compliance and special regimes.	bm.consulting/**tax** → /es/fiscal · tax-fiscal
iii.	**Legal**	Corporate, commercial and litigation counsel, contracts and dispute resolution.	bm.consulting/**legal** → /es/legal · legal
iv.	**Business Services**	Accounting, payroll, corporate secretarial and the recurring operational backbone.	bm.consulting/**business** → /es/servicios-empresariales · business-services
v.	**Compliance**	AML, data protection, EU AI Act and digital regulation, the regulatory backbone across every practice.	bm.consulting/**compliance** → /es/compliance · compliance

03 — THE MARK

A monogram, engineered.

Three Playfair Display letters at weight 800, parted by two bronze-gold bars: 0.10em wide, 0.60em tall, centred on the capitals, with a 0.13em gap, the bar's own width, at every size. The traced masters in `brand/masters/` are the originals (geometry B, MJ, 01-11-2026); the `.mk` CSS system reproduces them and every export derives from them.

The two bars are the line itself. In tax and law everything turns on where the permitted ends; the mark is built on that line, twice.

BMC

LETTERS	Playfair Display, weight `800`, navy-800
BARS	height `0.60em`, width `0.10em`, centred on the cap height, clean ends `radius 1px`
GAP	`0.13em` between a letter and a bar: the bar's own width, equidistant at every size. The spacing law.
BAR HUE	bronze-gold `#C0922E`, one value on every ground
BUILT IN	`brand/masters/*.svg` (originals) · `BrandLogo.astro` and the `.mk` CSS system · `brand/scripts/kit/` for every export

THREE VARIANTS, ONE PER GROUND

DARK MARK

BMC

Navy letters, bronze-gold bars. White and warm-50 grounds.

LIGHT MARK

BMC

White letters, the same bronze-gold bars. Navy and photography.

MONO

BMC

Navy bars at 35%. Watermarks and embossing only.

FULL LOCKUP

BMC

TAX, LEGAL & STRATEGY

Descriptor in DM Sans 600, uppercase, 0.22em of the mark, tracked 0.22em, in the same ink as the letters: navy-800 on light grounds, white on dark (the gold descriptor is retired). Centred 0.30em below the letters' baseline, measured to its capitals, never beside. From 40px of mark; the word never drops below 9px.

FAVICON

BMC 48px · BMC 32px · BMC 16px

"BMC, ruled in bronze": the three letters centred over a single bronze rule, white on navy. One mark at every size. Crisp from 32px up via the SVG; the 16px raster is the legacy fallback.

BMC ONE LOCKUP

ONE RULE FOR EVERY WORD UNDER THE MARK

The platform is the same mark with the word **ONE** beneath it, in the descriptor's slot and with the descriptor's exact rule (MJ, 01-11-2026). The mark never changes; the word is never beside the C, never italic, never gold. From 40px of mark in the interface; in email the closing lockup goes down to 15px with the word at its 9px floor.

FACE	DM Sans `600`, uppercase
SIZE	`0.22em` of the mark, never below `9px`
TRACKING	`0.22em`, with the trailing space compensated so the word sits centred
DISTANCE	`0.30em` from the letters' baseline to the word's capitals
INK	the letters' own: navy-800 on light, white on dark; never gold
WORDS	**Tax, Legal & Strategy** · **ONE** · **RESEARCH**. Only the word changes.

THE MARK FAILS THE MOMENT ANY OF THESE HAPPEN

Never recolour the letters or bars off-palette.

Never change the 0.13em gap or stretch the spacing.

Never swap the font or fake the bars with pipes.

CONSULTING · ADVISORY

Never rewrite the descriptor line.

Never add italics, shadows, gradients or bevels.

Never place the dark mark on a low-contrast field.

Never set ONE beside the C, in italics or in gold. It sits beneath the mark, in the descriptor's slot.

Navy carries it. Gold is the only spark.

The palette below mirrors the live design tokens to the hex. Click any swatch to copy it. Navy is the field, gold is the single accent, the warm neutrals do the quiet work between them.

BRAND PRIMARY

Navy 800

HEX #1A365D

OKLCH 0.34 0.07 250

CONTRAST ON WHITE

950 · #0F2440

900 · #152D4F

800 · #1A365D

12.1 : 1

700 · #2A4365

NAVY

structure, headings, the mark, dark grounds

50	100	200	300	400	500	600	700	800	900	950
#EBF8FF	#BEE3F8	#90CDF4	#63B3ED	#4299E1	#3182CE active	#2C5282 links	#2A4365	#1A365D primary	#152D4F	#0F2440

GOLD

the only accent, tiered for legibility

50	100	200	300	400	500	600	700	800
#FFFBEB	#FEF3C7	#FDE68A	#F6E05E	#D8A94B highlight	#C0922E ★ mark · bronze	#A86A0A focus ring	#7D5108 AA text	#5C3D06

WARM NEUTRALS

token name "warm", the slate that fills the page

50	100	200	300	400	500	600	700	800	900
#F7FAFC page	#EDF2F7	#E2E8F0 rules	#CBD5E0	#A0AEC0	#718096 muted	#4A5568	#2D3748 body	#1A202C	#171923

! **Gold is not a UI or body-text colour.** Gold reads as orange at small sizes and fails AA on white (2.84 : 1), so it never sets eyebrows, taglines, labels, links or body. It is never text, not even the descriptor: on dark grounds the descriptor is white, on light grounds navy-800 (the gold-400 descriptor was retired on 01-11-2026). Otherwise gold is **structure only**: the mark bars, the full-bleed chapter rule, the active-nav indicator, the focus ring (gold-600), one featured-callout border, one highlighted data point, a single active icon, and the toast action link on navy. Everything else that is *text* is navy or warm-slate. That is what keeps gold rare, and the firm quiet.

05 — TYPE

Two families. Nothing else.

Strategy.

Playfair Display · transitional serif · the editorial authority in every headline and the mark.

Weights 400 / 500 / 700 / 800

Playfair Display

DISPLAY & HEADINGS

Display 800 · clamp 2.5→4.5rem

DM Sans

BODY, UI & THE DESCRIPTOR

Body large 600 · 1.25rem

Body regular 400 · 1→1.125rem

Heading — 700 · clamp 1.5→2.25rem

Accent italic — 500 italic · pull-quotes

OVERLINE LABEL — 600 · 0.1em

Body copy is set in DM Sans at a comfortable measure, never wider than seventy-five characters, with line-height near 1.7 so dense legal and fiscal writing stays readable across a long scroll.

One scale. One gutter.

Every measurement in the BMC system is a multiple of 8. A single variable, `--shell`, sets the page gutter at every breakpoint.

8-point spacing scale

Ten steps, each a multiple of 4 or 8. Steps 4 and 12 exist for tight micro-spacing only. All layout, padding, and margin choices draw from this set.

SP-1	4 px
SP-2	8 px
SP-3	12 px
SP-4	16 px
SP-6	24 px
SP-8	32 px
SP-12	48 px
SP-16	64 px
SP-24	96 px
SP-32	128 px

Container widths

Three layout tiers plus unconstrained full-bleed. Content prose and components live in the 1080 container by default.

CONTENT	max-width 1080 px	1080 px
WIDE	max-width 1280 px	1280 px
FULL-BLEED	100 vw, no max-width	100 vw

One gutter variable. `--shell: clamp(20px, 5vw, 96px)` is applied via `.shell { padding-inline: var(--shell) }`. Every section uses this class. Never hard-code a page-level horizontal margin. The gutter compresses gracefully on narrow viewports and reaches its 96 px maximum above ~1920 px.

Breakpoints

Four named breakpoints, all multiples of the 8-point grid. Use `min-width` media queries exclusively (mobile-first).

sm	640 px	Single-column layouts open into two columns. Navigation compresses to icon rail.
md	820 px	Primary grid shift: most two-column layouts become active. Panel side-by-sides unlock.
lg	1080 px	Content container reaches its max-width. Fixed side index appears. Three-column grids unlock.
xl	1280 px	Wide container reaches its max-width. Reserved for editorial or data-heavy layouts.

Gap scale

Three gap steps for grid and flex layouts. Use nothing outside this set.

TIGHT	12 px
BASE	24 px
LOOSE	48 px

Vertical rhythm

Section and element spacing that breathes consistently across viewports.

Section block padding-block on every section.block	clamp(72px, 11vh, 150px)
Kicker to h2 .kicker margin-bottom	26 px
h2 to lede .lede margin-top	22 px
Lede to content First major content block after header	48–64 px

THE RULE

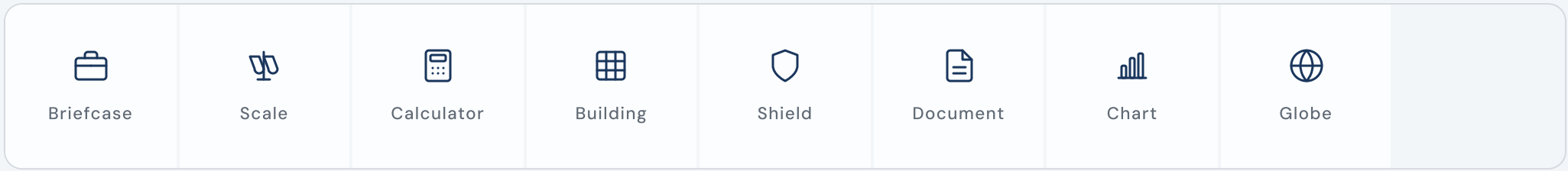
Every spatial decision must resolve to a value on the 8-point scale. If a value falls between steps, choose the nearest step. The only exception is border-radius and icon stroke widths, which may use odd pixels for optical correction. Never introduce a custom margin or padding outside the scale without explicit sign-off.

07 — ICONOGRAPHY

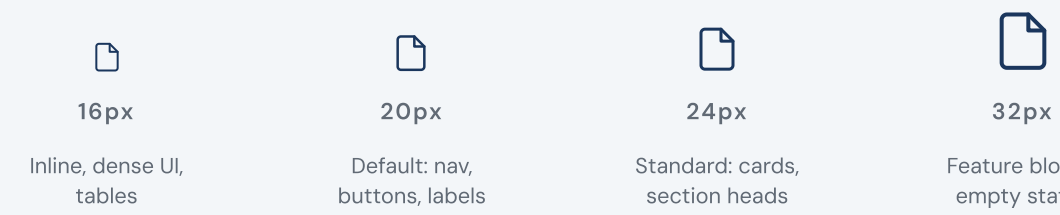
Stroke, not fill.
Consistent at every size.

BMC icons are stroke-based, monochrome, and neutral by default. Gold is reserved for a single active or featured state per context, never applied decoratively.

ICON SPECIMEN, NAVY STROKE, 24×24 GRID, 1.5PX STROKE



SIZE RAMP



GRID	`24 × 24` base grid. All icon artwork lives within a `20px` live area with `2px` padding on each side.
STROKE WEIGHT	`stroke-width="1.5"` at 24px canonical size. Do not adjust per size: SVG scales stroke uniformly.
CORNER RADIUS	`2px` corner radius on rectangles and paths where applicable (`rx="2"`). Sharp corners only for decorative right-angle joins (e.g. document fold).
LINECAP & JOIN	`stroke-linecap="round"` and `stroke-linejoin="round"` on all paths.
FILL POLICY	Default is `fill="none"`. The only permitted fill is `fill="currentColor"` on small status indicators (dot, badge, notification), never on structural shapes.
COLOUR	`stroke="currentColor"`, inherits the text colour of the surrounding element. Override to `var(--gold-500)` for a single active or featured icon per context only.
SIZES	`16 / 20 / 24 / 32` px. Never render at arbitrary sizes. If a layout demands an in-between value, use `20` rather than splitting the difference.
RECOMMENDED LIBRARY	**Lucide** (primary) or Phosphor Icons at `regular` weight. Both ship 1.5px stroke, round caps, 24×24 grid. Import only what is used, never the full set.

Icon and label pairing

Icons almost never appear alone. Pair them with a visible label or a descriptive `aria-label`. The four patterns below cover all permitted combinations.

LEADING ICON (DEFAULT)



ACTIVE STATE, GOLD ICON, NAVY LABEL



Gold is a single accent, not a palette. At most one icon per component may use `var(--gold-500)` as its stroke colour, and only to communicate a selected, active, or featured state. Multiple gold icons in a single view create visual noise and dilute the brand accent. When in doubt, keep every icon navy and surface active state through background or underline instead.

DO

- Use `currentColor` so icons inherit their context colour automatically
- Scale to the nearest permitted size: 16, 20, 24, or 32

DO NOT

- Do not fill icon shapes with any brand colour, including navy or gold
- Do not apply gold to more than one icon per component or navigation group

- Always pair standalone icons with an `aria-label` or visible label
- Apply gold only to the single active icon in a navigation or action group
- Use Lucide or Phosphor at regular weight to keep stroke consistent across the system
- Import icons individually, tree-shake unused glyphs from the bundle

- Do not mix Lucide and Phosphor icons in the same view
- Do not render at fractional or arbitrary pixel sizes (e.g. 18px, 22px)
- Do not add drop shadows, gradients, or opacity effects to icons
- Do not use outlined icons from one family alongside filled icons from another

Recommended libraries

Both libraries match the BMC stroke specification out of the box. Lucide is the primary choice; Phosphor is acceptable when its richer glyph set is needed.

Lucide

PRIMARY

Open-source, 1,500+ icons, 1.5px stroke, round caps, MIT licensed. Tree-shakeable React package. Ships a type-safe component API.

`npm install lucide-react`

Phosphor Icons

PERMITTED

Use the `regular` weight exclusively (1.5px stroke). Phosphor is appropriate when a glyph is absent from Lucide. Do not mix weights or other variants.

`npm install @phosphor-icons/react`

Motion clarifies. It never decorates.

Every transition earns its place by directing attention, confirming state, or reducing cognitive load. If an animation cannot be justified in one sentence, it does not ship.

Hierarchy, not delight

Motion exists to reinforce visual hierarchy and signal cause and effect. Decorative loops, idle animations, and attention-seeking effects conflict with BMC's register of quiet authority. When in doubt, remove the animation.

Entrances only

Elements animate in to acknowledge a user action or a new context. Exits are short and functional. Content is never held hostage to an animation completing before it can be read.

Duration is information

A fast micro-interaction says "this is low stakes." A slower reveal says "this content deserves attention." Duration must match the semantic weight of the change, not the size of the element.

DURATION SCALE

MICRO 80 – 120 ms	Hover states, focus rings, toggle switches, icon swaps.	Instant feedback
ACTION 200 – 300 ms	Dropdowns, tooltips, drawer open, modal enter, button press.	Primary interaction

REVEAL 600 – 900 ms	Scroll-triggered content entrance, page section transitions, staggered lists.	Scroll narrative
HERO 800 – 1200 ms	Hero mark entrance, full-page transitions, brand moments on first load only.	First impression

EASING

Three easing values cover all permitted use cases. Everything else is forbidden, without exception.

PRIMARY, ENTRANCES

Fast start, overshoots just past resting position, then settles. Used for all element entrances, panel reveals, and opening transitions.

`cubic-bezier(.16, 1, .3, 1), var(--ease)`

This is the only entrance easing. Never substitute ease-in-out or spring presets that produce visible bounce.

EXIT EASING

Starts fast, decelerates to rest. Signals controlled departure. Used for all dismissals: drawer close, modal exit, tooltip hide.

`ease-out (CSS keyword)`

Exit duration is always at the short end of the Action tier (200 ms). The interface should not mourn the element's departure.

LINEAR, FORBIDDEN

Linear feels mechanical and robotic. No physical object moves at constant velocity. Remove all `transition: ... linear` from production CSS.

`linear, never use`

Exception: progress bars and loaders where mechanical pace is semantically correct (e.g., upload progress).

BOUNCE / SPRING, FORBIDDEN

Bounce overshoots past the natural resting point and oscillates. This reads as playful, not authoritative. It is incompatible with BMC's character.

`cubic-bezier(.34,1.56,.64,1), never use`

The primary easing var(--ease) has a very slight settle, that is the maximum tolerated overshoot.

THE [DATA-R] REVEAL PATTERN

Scroll-triggered entrances use a single shared mechanism: opacity 0 to 1 combined with translateY(20px) to none. An IntersectionObserver adds the class `.in` when the element crosses the viewport threshold.

IMPLEMENTATION CONTRACT

01 Apply `data-r` to the element. It is invisible by default (opacity: 0, translateY: 20px).

02 When the element reaches a threshold (typically rootMargin 0px 0px -10% 0px), add class `.in`. Transition uses var(--ease), 900ms.

03 Stagger sibling elements using `transition-delay`. Maximum 3 stagger steps. Increment: 90 ms.

04 Under `prefers-reduced-motion`, all [data-r] elements are immediately visible. No observer fires. No transition runs.

Live stagger preview

01 **Golden Visa advisory**
Residency planning, alternative pathways post-2025 — ACTIVE

02 **Corporate restructuring**
Holding formation, ZEC qualification assessment — ACTIVE

03 **Beckham regime application**
IRNR election, six-year optimisation window — PENDING

Replay stagger — 3 items, 90 ms increments, 900 ms per reveal, var(--ease)

Case titles shown are fictitious specimen data. Never use real client matter names or references in design documentation.

WHAT TO ANIMATE, WHAT TO NEVER ANIMATE

Permitted and forbidden properties. This list is exhaustive, not illustrative.

PERMITTED

YES opacity
GPU-composited, no layout cost.

YES transform
translate, scale, rotate. GPU-composited.

YES clip-path
Reveal effects. Use sparingly, hero moments only.

YES filter
blur on enter/exit overlays. Not on body content.

YES box-shadow
Depth changes on interaction. Keep step changes small.

FORBIDDEN

NO layout props
width, height, top, left, margin, padding, gap trigger reflow.

NO color
Colour transitions appear inconsistent across displays and are imperceptible under motion preferences.

NO font-weight
Causes layout shift. Optical size or opacity can substitute.

NO background-color
Use opacity of an overlay layer instead.

NO border-radius
Triggers paint. Use transform:scale + overflow:hidden to simulate.

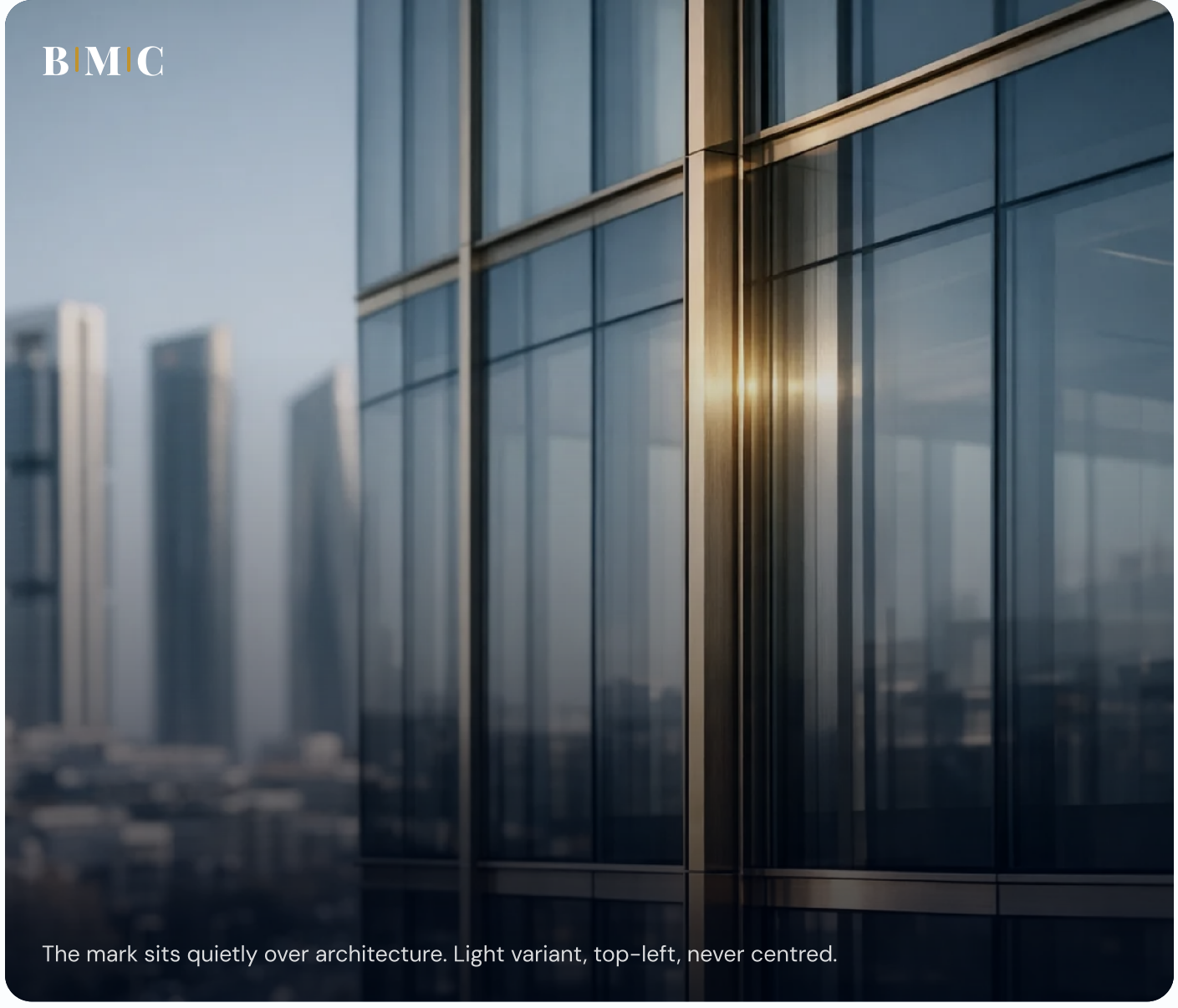
prefers-reduced-motion: mandatory compliance

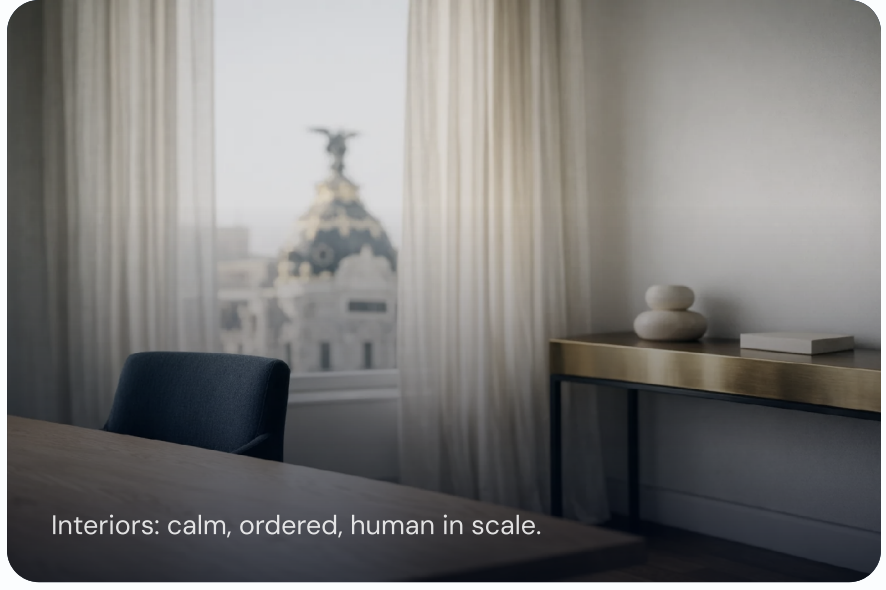
This is not optional. Under `prefers-reduced-motion: reduce`, every [data-r] element is immediately visible with `opacity:1; transform:none`. All transitions are stripped. No intermediate keyframe state is visible to the user. The `_shared.css` rule handles this globally: `*{animation:none!important;transition:none!important}` and `[data-r]{opacity:1;transform:none}`. Component-scoped animations must add their own reduced-motion override if they are not covered by the global selector.

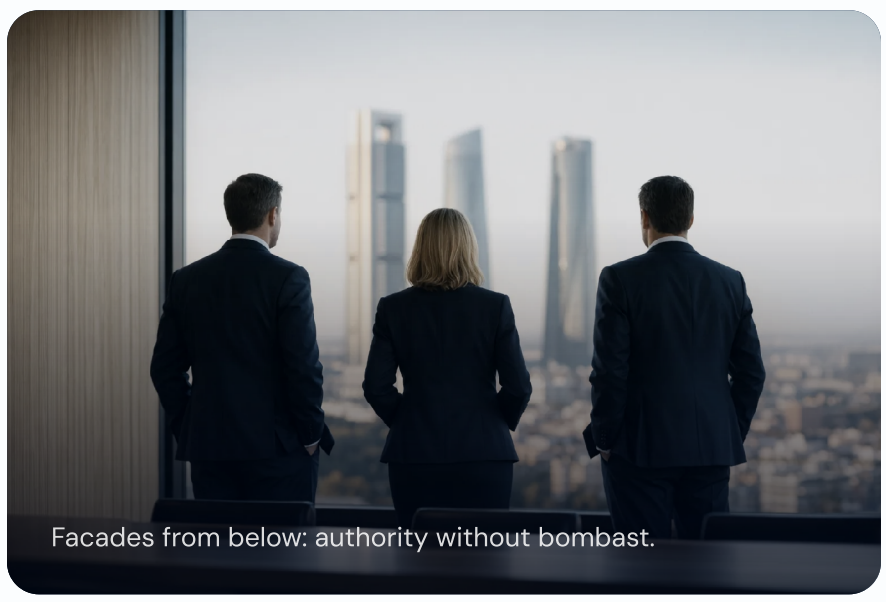
09 — IMAGERY

Architecture, graded cool.

Photography is restrained and architectural: real interiors and facades, never stock handshakes. Every image is desaturated, cooled toward navy in the shadows, and held back so type and the mark stay dominant.







SATURATION	SHADOWS	HIGHLIGHTS	FORMAT	CDN
-35 to -45%	cooled toward navy-900	a faint gold warmth	WebP, quality 80 to 85	media.bm.consulting/brand/images

10 — DATA VISUALIZATION

Charts that inform, not impress.

Every chart BMC produces carries implicit authority. That authority depends on restraint: a precise palette, hairline precision, and a single accent that guides the eye to the point that matters.

— SERIES PALETTE

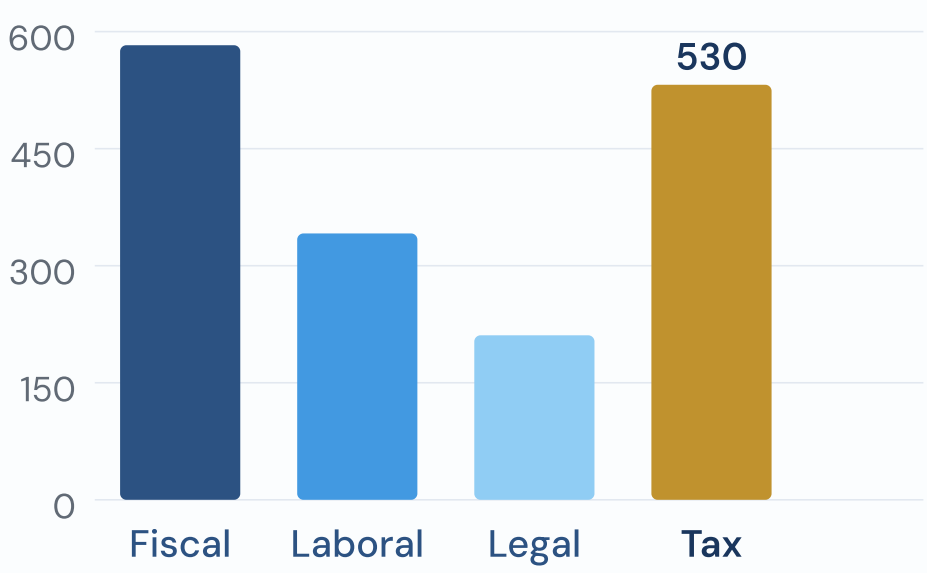
PRIMARY	SECONDARY	TERTIARY	HIGHLIGHT
navy-600 · #2C5282	navy-400 · #4299E1	navy-200 · #90CDF4	gold-500 · #C0922E
First data series. Dominant bars, main line, primary segments.	Second series. Comparison bars, supporting lines, reference data.	Third series only. Background bands, confidence ranges, grid fill.	One data point per chart. The number, period, or bar the reader must not miss.

Practice area, relative share

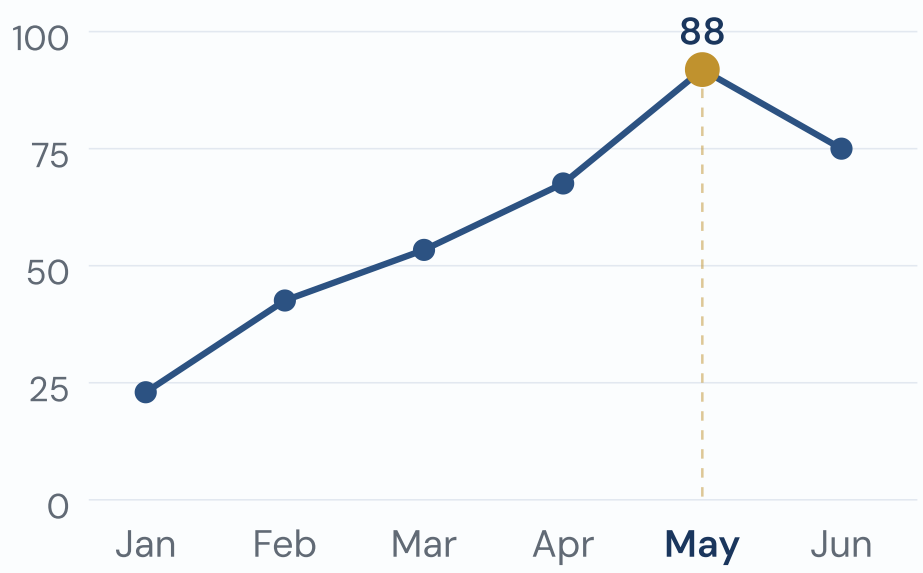
Illustrative format · not actual data

Client acquisition index

Illustrative index



Gold bar = featured data point. One per chart. **No background fill.** Gridlines at warm-200.



Gold dot + dashed drop line = one callout maximum. **No area fill** under the line.

TYPOGRAPHIC SPECIFICATION

TYPEFACE	DM Sans exclusively inside all charts. Playfair Display does not appear in data layers. Reserve it for the chart title only if the chart sits inside an editorial layout where a headline precedes it.
AXIS LABELS	DM Sans 400, 11 px, ink-faint (#616a75 equivalent). Tick values, unit suffixes, and date labels fall here.
DATA LABELS	DM Sans 600, 12 px, matching series colour. The highlighted data point carries a single gold-500 (#C0922E) fill; its label and all other text stay navy. Gold marks the point, never the words.
CHART TITLE	DM Sans 600, 14 px, navy-800. Sentence case. One line preferred. A subtitle line may follow at 11 px, ink-faint, for source or period.
LEGEND	DM Sans 400, 12 px. Positioned below the chart, left-aligned. Colour swatch: 8 × 8 px rounded square. Never inside the plot area. If the chart has only one series, omit the legend entirely.

GRID AND BACKGROUND

GRIDLINES	Horizontal only, warm-200 (#E2E8F0), 0.5 px stroke. No vertical gridlines except on dense time-series when intervals exceed 12 months. No shadow, glow, or coloured grid.
BACKGROUND	None. The plot area inherits the page or container background (var(--paper)). No coloured panel fill, no zebra rows, no gradient fill.
AXES	Y axis: label-only, no visible axis line. X axis: 0.5 px rule in warm-300 when needed for orientation. No tick marks protruding from axis.
GOLD USAGE	One gold-highlighted data point per chart: a bar, a node, a table cell. Gold conveys "this is the number you came here for." Using it on two or more points destroys that signal.

FORBIDDEN FORMATS

These chart types and visual treatments are prohibited in all BMC-produced materials, print or digital.

- 3D charts of any kind
- Donut and pie charts
- Animated charts in print
- Stacked area fill
- Gold as a text colour
- Coloured chart backgrounds
- Drop shadows on data marks
- More than three series per chart
- Serif type inside charts

- Decorative icons on axes

Why these constraints

Advisory output is read by people who also read Bloomberg terminals and annual reports. Ornament signals effort spent on presentation, not on insight. The navy palette places every BMC chart firmly within the brand without requiring a logo. The single gold point is a navigational device: it tells the reader where to look first. These rules exist so charts need no explanation beyond their own labels.

11 — DESIGN TOKENS

One name, one place, one truth.

A three-tier taxonomy, primitive, semantic, component, ensures every value in production code traces back to a single canonical source. No raw hex lives inside a component.

01

PRIMITIVE

Named, immutable values that describe what a color or size literally is. Primitives have no opinion about usage. They are defined once in the design token source and never edited downstream.

```
--navy-800:
#1A365D
--gold-500:
#C0922E
--warm-200:
#E2E8F0
```

02

SEMANTIC

Role aliases that map a primitive to a purpose. Semantic tokens are what designers and developers reason about. Changing a semantic token cascades everywhere that role appears.

```
--color-text-heading:
 var(--navy-800)
--color-text-body:
 var(--ink)
--color-surface-raised:
 var(--paper-2)
```

03

COMPONENT

Scoped tokens that bind a semantic role to a specific component. They allow component-level theming without touching shared semantics or primitives.

```
--btn-primary-bg:
 var(--color-brand-primary)
--card-border:
 var(--color-rule)
--nav-active-line:
 var(--color-accent)
```

--{category}-{role}-{state}

Category is the domain (color, space, radius, shadow, motion). **Role** describes intent (text-heading, surface-raised, border-focus). **State** is optional (hover, active, disabled, pressed). Omit state when the token has no variant form. Use kebab-case throughout. Never abbreviate to the point of ambiguity.

PRIMITIVE TOKEN	VALUE	SEMANTIC TOKEN	ROLE	EXAMPLE COMPONENT TOKEN
		NAVY, PRIMARY BRAND SCALE		
--navy-800	#1A365D	--color-text-heading	Primary heading text	--hero-title-color
--navy-600	#2C5282	--color-text-subhead	Sub-headings, labels, links	--nav-link-color
--navy-900	#152D4F	--color-surface-dark	Dark panel background	--footer-bg
--navy-950	#0F2440	--color-surface-darkest	Hero / night gradient end	--hero-bg-end
--navy-100	#BEE3F8	--color-surface-tint	Hover states on light surfaces	--table-row-hover-bg

PRIMITIVE TOKEN	VALUE	SEMANTIC TOKEN	ROLE	EXAMPLE COMPONENT TOKEN
		GOLD, ACCENT SCALE (DECORATION ONLY)		
--gold-500	#C0922E	**--color-accent**	Mark bars, bleed rules, active-nav underline, callout border	--mark-bar-color
--gold-600	#A86A0A	**--color-accent-deep**	Focus ring (outline), progress gradient, large-text gold (use gold-700 for AA body text)	--progress-bar-from
--gold-400	#D8A94B	**--color-accent-light**	Inverted surface callouts	--hero-statement-em
		INK AND SURFACE (OKLCH-DERIVED PAGE TOKENS)		
--ink	oklch(0.22 0.03 255)	**--color-text-body**	Body copy	--card-body-color
--ink-soft	oklch(0.44 0.02 255)	**--color-text-muted**	Secondary / supporting text	--caption-color
--ink-faint	oklch(0.52 0.02 255)	**--color-text-placeholder**	Placeholders, clause numbers	--input-placeholder-color
--paper	oklch(0.992 0.003 250)	**--color-surface-base**	Page background	--page-bg
--paper-2	oklch(0.972 0.005 250)	**--color-surface-raised**	Card, panel, table header	--panel-bg
--rule	oklch(0.30 0.04 255/.14)	**--color-rule**	Dividers, table borders	--card-border
		WARM NEUTRALS, SUPPORTING SCALE		
--warm-100	#EDF2F7	**--color-surface-subtle**	Tag backgrounds, badges	--badge-bg
--warm-500	#718096	**--color-text-tertiary**	Meta info, timestamps	--timestamp-color
--warm-900	#171923	**--color-surface-inverse**	Tooltips, dark overlays	--tooltip-bg

NAVY

--navy-50 through --navy-950

50	100	200	300	400	500	600	700	800	900	950
EBF8FF	BEE3F8	90CDF4	63B3ED	4299E1	3182CE	2C5282	2A4365	1A365D	152D4F	0F2440

GOLD

--gold-50 through --gold-800 (gold-500 = brand accent)

50	100	200	300	400	500	600	700
FFFBEB	FEF3C7	FDE68A	F6E05E	D8A94B	C0922E	A86A0A	7D5108

WARM NEUTRALS

--warm-50 through --warm-900

50	100	200	300	400	500	600	700	900
F7FAFC	EDF2F7	E2E8F0	CBD5E0	A0AEC0	718096	4A5568	2D3748	171923

No raw hex in component code, ever. Every color in a component must reference a semantic token. Semantic tokens reference primitives. This chain is non-negotiable. It is what makes theming, dark mode, and white-labelling coherent operations rather than search-and-replace exercises.

CONTEXT	DO NOT WRITE	WRITE INSTEAD
HEADING	~~color: #1A365D~~	color: var(--color-text-heading)
BORDER	~~border: 1px solid oklch(0.30 0.04 255/.14)~~	border: 1px solid var(--color-rule)
BUTTON BG	~~background: var(--navy-800)~~	background: var(--btn-primary-bg)
ACCENT	~~background: #C0922E~~	background: var(--color-accent)

12 — COMPONENTS

The live reference.

Every interactive element, rendered with shared tokens. Consult this page before building: the right state, color, and focus behavior is already decided.

BUTTONS

Primary action | Secondary | Tertiary link

Disabled | Disabled | Focus state

Primary: navy-800 bg, white text. Secondary: navy-800 outline, transparent fill. Tertiary: navy-600 text, gold underline on hover. All states use a 2px gold focus ring.

HEIGHT	44px (`--input-h`)
RADIUS	6px (`--radius-sm`)
FONT	`var(--sans)` , 600, 0.9rem
FOCUS RING	2px solid `var(--gold-600)` , 2px offset
DISABLED	38% opacity, pointer-events none

FORM ELEMENTS

Full name required

Elena Vidal

As it appears on your passport or NIE.

Email address

e.vidal@example.com

Used for case correspondence only.

Service area

Select a practice area

We will route your enquiry to the relevant team.

Tax identifier required

X-1234

NIF or NIE format not recognised. Expected: 8 digits followed by a letter (e.g. 12345678A).

Inputs: 1.5px warm-300 border, navy-600 border on focus, gold focus ring. Error state: red-700 border with matching ring. Error text leads with a filled circle icon, never color alone.

CHECKBOX AND RADIO

CHECKBOX

- [x] Confirm identity documents submitted — NIF, NIE, or passport
- [ ] Accept engagement letter — Signed copy returned by client
- [ ] Disabled option

RADIO

- ( ) Standard — Response within 48 hours
- (•) Urgent — Response within 4 hours
- ( ) Critical — Immediate assignment

Checked state: navy-800 fill, white checkmark or dot. Hover: navy-600 border. Focus-visible: gold ring. Never use color alone to communicate checked state.

TABLE

CASE	CLIENT	PRACTICE	BILLED	OUTSTANDING	STATUS
BMC-0412	R. Lindqvist	Beckham Law	8,400	0	ACTIVE
BMC-0389	Helder Holdings, S.L.	Corporate	12,200	6,100	PENDING
BMC-0351	A. Navarro	Tax advisory	3,600	0	CLOSED
BMC-0448	T. Brandt	Residency	5,750	2,875	PENDING
BMC-0461	M. Costa	Beckham Law	9,100	4,550	ACTIVE

Hairline borders (1px, `var(--rule)`). Even rows: warm-50. Hover: navy-50. Numbers: right-aligned, tabular-nums, navy-800 600-weight. Status badges: never gold, use semantic greens/grays/blues only. All names and figures shown are fictitious specimen data, never use real client names or amounts in design documentation.

CHIPS AND TAGS

All cases · Tax · Corporate · Residency · Beckham Law · AML · Fiscal representation

Default: warm-300 border, ink-soft text. Active: navy-800 fill, white text, gold dot indicator. Use `aria-pressed` for toggle chips; standard anchor or button for routing chips.

CALLOUT

COMPLIANCE NOTE

Under **Ley 10/2010** (Anti-Money Laundering), all new client engagements above 15,000 EUR require Enhanced Due Diligence (EDD). Collect source-of-funds documentation before the first billable action.

Single gold top-border (3px, `var(--gold-500)`) on a paper-2 field. The border signals relevance, never urgency or brand decoration. Do not use colored fills or side stripes.

TOAST NOTIFICATIONS

Toasts appear centered above the viewport floor. They auto-dismiss after 4 seconds. The action link is optional.

Document sent to Elena Vidal | Undo

SEMANTIC VARIANTS

Case BMC-0461 marked complete.

Autosaved 2 seconds ago.

Session expires in 5 minutes.

Background always dark navy. Text always white. Status toasts: `role="status"`. Error or warning toasts: `role="alert"`. Gold is not used as a toast background or indicator, only the action link may use gold-400.

FOCUS STATE REFERENCE



One rule applies everywhere: `2px solid var(--gold-600)`, 2px offset, 2px radius. Never suppress `:focus-visible` without replacing it. Use the `pseudo-focus` utility class in documentation to simulate focus without capturing keyboard navigation.

Every widget, one source.

The product surfaces, admin platform, public site and documents share one component vocabulary. This is the catalogue of every widget the firm ships, the canonical look for each, and the standards that keep them in sync. A pattern that is not here does not exist yet; build it here first.

The standards that unify them

Every widget below derives its colour, radius, shadow and type from the tokens in §11. These six rules are what stop the platform drifting into the dozens of off-brand variants an audit found (generic blue/emerald/purple, raw hex, three button clones).

FOCUS RING

Always `--focus-ring` (gold-600, 2px). Never navy, never gold-500. One ring on every interactive element.

STATUS COLOUR

Map every state to `--success` / `--warning` / `--error` / `--info`. Never raw `blue-*`, `emerald-*`, `purple-*`.

RADIUS & SHADOW

Use `--r-sm/md/lg/xl` and `--sh-sm/md/lg`. No bespoke `rounded-2xl` / `shadow-2xl` one-offs.

ONE PRIMITIVE PER PATTERN

One Button, one Card, one Badge, one Modal, one Table, one Toast. Clones get deleted, not styled.

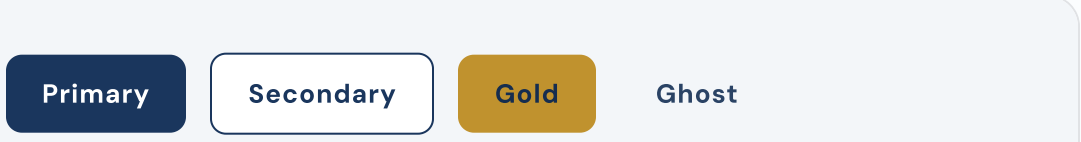
TOKENS, NOT HEX

Reference `var(--navy-800)`, never `#1A365D` inline. Selected state is `--navy-50`, not blue-50.

GOLD IS STRUCTURE

Gold-500 = mark, accent bar, active indicator. Gold text is gold-700 (AA). Gold is never a status colour.

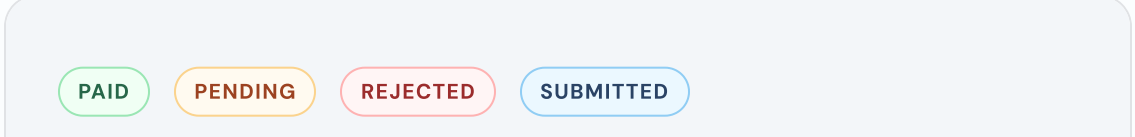
Core primitives



Button

Primary navy-800 / white. **Secondary** navy outline. **Gold** bronze fill, navy-900 text (one per view). **Ghost** text-only. Radius **--r-md**, focus ring gold-600, sizes sm/md/lg, loading state.

canonical: ui/Button.tsx + web ui/Button.astro → converge



Badge / Status pill

Semantic only: success / warning / error / **info = navy** (not blue). Uppercase, **--r-full**, 1px border. The **gold** badge uses gold-50/gold-700 (a known bug maps it to navy, fix in ui/Badge.tsx).

canonical: ui/Badge.tsx · StatusPill maps to semantic tokens

Input / Field

Tabs

Underline style, navy-800 active border + text, ink-faint inactive. URL-driven where possible. One tab pattern (not Radix + bespoke mixed).

Label + control. 1.5px warm border, navy-600 on focus + gold-600 ring. Radius --r-md. Error state: red border, leading icon (never colour alone). Textarea + mono variants.

needs shared ui/Field — currently re-implemented per form

converge tax/TaxTabs + crm Radix tabs

! Single gold top-border on paper. Never a side stripe, never a coloured fill.

Alert / Callout

One pattern for both inline-prose callouts and app banners. 3px gold **top** border + paper-2. Semantic variants map to --success/--warning/--error. Replaces Card's duplicate warning/danger variants.

web ui/Callout.astro + admin EngineOfflineBanner → one

Saved · entry posted

Toast

Navy-900 pill, white text, bottom-centre, auto-dismiss. **One global provider** — replace the per-component inline `useState` feedback scattered across the app.

ui/Toast.tsx — ToastProvider + useToast()

€5.2M
ASSETS ADVISED

Stat / Scorecard

Playfair numeral, gold-500 left accent (2px), optional trend (--success/--error) + sparkline. One implementation (Scorecard) — retire the parallel QuickStats StatCard.

ui/Scorecard.tsx (web Stats.astro for marketing)

1 2 3

Stepper / Wizard

Navy nodes, gold-free; done = navy-800 + check, active = navy-600 + navy-50 ring (not blue-100), future = warm-200. One stepper (retire the duplicate).

converge StepIndicator + OnboardingProgress

No documents yet

Empty state

Centred icon + title + description + optional action. Page-level and section-level variants. Tokenised text colours.

ui/EmptyState.tsx + SectionEmpty.tsx

All Open Closed Drop files

Chip & File drop

Chip: navy active fill. Drop zone: dashed warm border, drag-active = navy-600 + navy-50 (never blue-500/blue-50). Three drop-zone clones converge to one.

files/FileUploadZone · ingest/DropZone (off-brand) → unify

Full coverage

Every widget category found across the admin platform, the public site and the documents layer. UNIFIED = on canonical tokens; MIGRATE = exists but needs token alignment per the standards above.

WIDGET	CANONICAL HOME	STATUS
CORE PRIMITIVES		
Button	ui/Button.tsx · web ui/Button.astro	UNIFIED focus ring → gold-600
Badge / Status pill	ui/Badge.tsx · books/StatusPill.tsx	UNIFIED gold-bug fixed; StatusPill semantic map pending
Card / Surface	ui/Card.tsx · web ui/Card.astro	MIGRATE hex → vars, --sh-* shadows
Input / Field	ui/EditableField.tsx (needs shared Field)	MIGRATE focus ring + shared primitive
Select / Dropdown	ui/EditableSelect.tsx	MIGRATE selected state navy-50 not blue-50
Tabs	tax/TaxTabs.tsx	MIGRATE one pattern, tokens
DATA DISPLAY		
Table	ui/DataTable.tsx	UNIFIED primitive ready; migrate call sites
Stat / Scorecard / KPI	ui/Scorecard.tsx · web Stats.astro	MIGRATE trend colours → semantic
Kanban / Pipeline	deals/DealKanban.tsx	MIGRATE column accents → tokens
Comparison table	web publisher/ComparisonTable.astro	UNIFIED
Charts / Data-viz	laboral charts/* (Recharts)	MIGRATE series → navy/gold/warm (§10)
NAVIGATION		
Sidebar / Nav	layout/Sidebar.tsx · web Header/MegaMenu	UNIFIED (laboral sidebar migrate)
PageHeader	ui/PageHeader.tsx	MIGRATE hex → vars

WIDGET	CANONICAL HOME	STATUS
Breadcrumb	ui/Breadcrumbs.tsx	UNIFIED (best-tokenised)
Global search / ⌘K	comms/GlobalSearch.tsx	MIGRATE --sh-* shadow
FEEDBACK & OVERLAYS		
Alert / Callout / Banner	web ui/Callout.astro · EngineOfflineBanner	MIGRATE semantic tokens, one pattern
Toast	ui/Toast.tsx (ToastProvider + useToast)	UNIFIED primitive ready; migrate call sites
Modal / Dialog	ui/Modal.tsx	UNIFIED primitive ready; migrate call sites
Drawer / Slide-over	leads/LeadDrawer.tsx (motion/react)	MIGRATE one anim pattern
Notification panel	comms/NotificationPanel.tsx	MIGRATE type colours → tokens
Tooltip / Glossary	web ui/GlossaryTooltip.astro	UNIFIED
Skeleton / Spinner	ui/Skeleton.tsx · LoadingSpinner.tsx	MIGRATE hex → vars
Empty state	ui/EmptyState.tsx	MIGRATE hex → vars
INPUT & FLOW		
Stepper / Wizard	books/onboarding/StepIndicator.tsx	MIGRATE ring navy not blue, one impl
File upload / Drop zone	files/FileUploadZone.tsx	MIGRATE drag state tokens, one impl
Date / Range picker	seo/DateRangePicker.tsx	MIGRATE + add full calendar
Accordion	dashboard/CollapsibleSection.tsx	MIGRATE generalise primitive
SITE & MARKETING (WEB)		
Hero	web sections/HeroHome · ServicePageHero	UNIFIED
Contextual / Sticky CTA	web cta/ContextualCTA.astro	UNIFIED (use Button)
Trust bar	web sections/TrustBar.astro	UNIFIED
Calculator widget	web calculators/* (Astro islands)	MIGRATE calc-* classes → tokens
Eligibility wizard / modal	web services/v2/EligibilityCheckModal.astro	UNIFIED
Pricing / Honorarios	web page-scaffold/SectionPricing.astro	UNIFIED
FAQ accordion	web ui/FAQ.astro (+ FAQPageSchema)	UNIFIED
Timeline / Process	web sections/Timeline · ProcessSteps	UNIFIED
Testimonial	web sections/Testimonial.astro	UNIFIED
SEO / Schema blocks	web seo/*Schema.astro (13 types)	UNIFIED (no visual)
DOCUMENTS & PRINT		
Letterhead / Proposal / Report	§15 Documents · brand-print.css	UNIFIED
Email templates	brand/guidelines/templates/*.html	UNIFIED

How it stays in sync. Tokens come from `brand/tokens.json` → `brand/dist/css/brand-tokens.css`, served internally at `app.bm.consulting/api/brand` and shown at `/brand` (operators only). New widget? Add it here first, build it on the tokens, ship one implementation. Migrate-status rows above are the live backlog.

14 — VOICE

We write the way we advise.

Confident without being imposing, rigorous without being cold. We advise people who already operate at a high level, so we are precise, never loud, and we never pad.

THE SLOGAN

Counsel that endures.

The promise in three words: counsel that survives scrutiny, the audit, the deal, the years. Not a flourish, a standard we are held to. We lead with it where the brand introduces itself, never locked to the mark, where the line stays **Tax, Legal & Strategy**. For the cross-border story, the positioning line is **Clarity, across borders**.

MOST FIRMS WRITE	BMC WRITES
"We can help you structure the transaction and review the options available."	"We advise on the structure. The recommendation is a holding in Madrid."

i.	**Strategic**	We lead with the decision, not the process. Every answer points to what to do next.
ii.	**Analytical**	Claims are grounded, sourced and quantified. We show the reasoning, not only the verdict.
iii.	**Advisory**	We counsel, we do not sell: the calm authority of a partner across the table.

WE SAY	NEVER
advise · analysis · strategy · recommendation · due diligence · counsel · jurisdiction	~~help · review · plan · suggestion · investigation · cheap · simple~~

BOILERPLATE

BMC advises companies and private clients on tax, legal and strategy across Spain and internationally.

One point of contact. One team. No separation between the advice and the people accountable for it. Blue Mountain Asesores, S.L.U., NIF B42985432.

Facts only. Confirm the office list before publishing; no track-record figures are asserted.

15 — LANGUAGES

One firm, four languages.

BMC operates in Spanish (primary), English, French and German. We transcreate, never machine-translate: each language must read as a peer's writing, not a rendering of the

Spanish. Some things never change, the slogan and the service names among them.

STAYS FIXED, EVERY LANGUAGE

The B|M|C mark · the descriptor **Tax, Legal & Strategy** · the words **ONE** and **RESEARCH** under the mark · the slogan **Counsel that endures.** · service names (English) · the entity **Blue Mountain Asesores, S.L.U.** · the domain **bm.consulting**.

LOCALIZES

All body, voice and marketing copy · URL slugs (ES uses Spanish slugs) · metadata and hreflang.

THE SLOGAN STAYS ENGLISH

Counsel that endures.

One line, in English, in every locale, exactly like the mark and the descriptor.
The body copy localizes; the slogan and the service names do not.

BOILERPLATE

ENGLISH

BMC advises companies and private clients on tax, legal and strategy across Spain and internationally. One point of contact. One team. No separation between the advice and the people accountable for it. Blue Mountain Asesores, S.L.U.

ESPAÑOL

BMC asesora a empresas y clientes privados en materia fiscal, jurídica y estratégica en España y a nivel internacional. Un único interlocutor. Un único equipo. Sin separación entre el asesoramiento y las personas que responden de él. Blue Mountain Asesores, S.L.U.

FRANÇAIS

BMC conseille des entreprises et des clients privés en matière fiscale, juridique et stratégique, en Espagne et à l'international. Un seul interlocuteur. Une seule équipe. Sans écart entre le conseil fourni et les personnes qui en répondent. Blue Mountain Asesores, S.L.U.

DEUTSCH

BMC berät Unternehmen und Privatmandanten in steuerlichen, rechtlichen und strategischen Fragen, in Spanien und international. Ein Ansprechpartner. Ein Team. Kein Abstand zwischen der Beratung und den Personen, die dafür einstehen. Blue Mountain Asesores, S.L.U.

REGISTER PER LANGUAGE

ES	**Español**	Formal *usted* throughout; warmth at sentence level, never bureaucratic. Asesorar, not ayudar.	primary
EN	**English**	Maximum compression. Cut "happy to", "do not hesitate". We advise; our analysis indicates.	international
FR	**Français**	*Vous*; weighty syntax without pomp. Conseil and accompagnement, not "advisory".	France / FR clients
DE	**Deutsch**	*Sie*, full declension; embrace compounds, cap ~30-35 words per sentence; avoid anglicisms.	DACH

Branded at the surface. Plain where it matters.

BMC documents carry the mark on every cover and header, then step aside. Body text in contracts and NDAs stays in Times New Roman for execution integrity. Branding never competes with legal content.

All client names, entities, figures and references in the specimens below are fictitious. Never use real client names or financial amounts in design documentation.



A4 LETTERHEAD

- Mark top-left at 22 px; entity block top-right, right-aligned
- Gold 1 px hairline immediately below the header, full width
- NIF, address, and email in 7 pt footer, rule-separated
- Body font: DM Sans 10/15 for letters; Times New Roman 11/17 for contracts



PROPOSAL COVER

- Full-bleed navy background (var(--night))
- Mark inverse (white letters, gold bars) top-left
- Document type label top-right, 7 pt, 55% white
- Matter title in Playfair 800, white; client name below in muted
- Date bottom-left, confidentiality notice bottom-right

Client Report & Memo

Two-zone layout: a branded exec-summary page in navy, followed by a 70/30 body (main column + data sidebar). The cover page carries the mark; inner pages use the gold hairline header only.



REPORT LAYOUT RULES

- Exec-summary page: navy background, Playfair 800 title, DM Sans body, gold accent on key stat bar
- Body pages: 70/30 grid (prose left, key figures sidebar right)
- Sidebar widgets: paper-2 background, tabular-nums for all figures
- Page header (inner pages): mark at 14 px, gold hairline, document ref right-aligned
- No colour fills in body text zones; hierarchy via weight and size only

BMC

Blue Mountain Asesores, S.L.U.
NIF B42985432

CARTA DE ENCARGO

Asesoramiento fiscal y estructuración societaria para Grupo Ejemplo, SL

ÁMBITO	Planificación fiscal IS 2026 + constitución holding
HONORARIOS	4.800 € + IVA, pagaderos en dos tramos
VIGENCIA	Hasta entrega de informe final (est. 60 días)
LEY	Ley 10/2010, LOPD, secreto profesional

Manuel Jiménez
Director General, BMC

Representante cliente
Fecha de firma

ENGAGEMENT LETTER

- Same header as letterhead: mark left, entity right, gold hairline
- "Carta de encargo" kicker in 7 pt uppercase, matter title below
- Key terms as labeled rows, rule-separated, DM Sans throughout
- Signature block at foot: two columns, 1 px rule above each line
- Body clauses (pages 2+): Times New Roman 11/17 for execution

BMC

Blue Mountain Asesores, S.L.U.
NIF B42985432
Avda. Marqués de los Vélez 13, entresuelo, 30008 Murcia

FACTURA
2026-0147
15 jun 2026

FACTURADO A
Grupo Ejemplo, SL
NIF B12345678

VENCIMIENTO
30 jun 2026
Transferencia bancaria

DESCRIPCIÓN	UDS.	IMPORTE
Honorarios asesoramiento IS 2026 (1.ª fase)	1	2.400,00 €
IVA 21 %		504,00 €
TOTAL		**2.904,00 €**

INVOICE HEADER

- Mark and full entity block top-left; invoice number and date top-right
- Gold hairline separator below the header zone
- Billing party and payment terms in a 2-col meta row
- Line items in a rule-separated table; total right-aligned in Playfair
- NIF and IBAN in 7 pt footer for SEPA compliance

Contract and NDA body text

The cover page is branded. Everything else defers to the legal standard.

THE BODY RULE

Cover only. Branding (mark, navy, gold hairline) appears on the cover page and the letterhead header of accompanying correspondence. From page 2 onward, contract and NDA body text uses Times New Roman 11 pt / 17 pt leading on white. This ensures optical consistency with court and notarial standards and removes any question of document tampering.

No coloured text in legal body. Defined terms may be bolded. Headings use Times New Roman Bold, not DM Sans. Section numbers are plain arabic numerals. No gold, no navy fills, no coloured table cells in the operative clauses.

Headers on inner pages. A slim header (5 mm) carries the document reference, party names abbreviated, and the page number. The BMC mark appears at 8 pt, greyscale only, to signal authorship without adding visual weight to content pages.

Production rules

Apply consistently across all document types and output formats (Word, PDF, InDesign).

Entity name	**Blue Mountain Asesores, S.L.U.** in full on all covers and footers. "BMC" only in running text and UI. Never "BM Consulting" on legal documents.
NIF	**B42985432** always present in the document footer and invoice header. Required for fiscal compliance.
Registered address	**Calle Maestro Alonso, 4, entreplanta, 30005 Murcia** (domicilio social, until the deed moving it is registered): contracts, engagement letters, powers of attorney and legal pages. **Avda. Marqués de los Vélez 13, entresuelo, 30008 Murcia**: footers, correspondence, signatures and the website. Madrid (C/ Castelló 36) is an office, never the registered office.
Gold hairline	1 px, `#C0922E`, full-width, immediately below the header block. One use per page; never repeated mid-document.
Body fonts	DM Sans 10/15 for letters, reports, and proposals. **Times New Roman 11/17 for all contract and NDA operative text** from page 2 onward.

Page numbers	DM Sans 8 pt, tabular-nums, centered footer. Format: **X / N**. Suppress on the cover page.
Colour in body	Navy headings only in styled documents (reports, proposals). Zero colour in contract and NDA body text. No coloured table fills anywhere in operative pages.
PDF output	PDF/A-2b for archival documents (contracts, NDAs). Standard PDF for proposals and reports. Embed all fonts. No password protection on standard deliverables.

Cover branding is not optional. Every client-facing document, regardless of length, uses the branded cover or header. A one-page memo still carries the mark, gold hairline, and entity footer. Branding without a cover is not a permitted shortcut. If a document is delivered via email only, the letterhead header applies to page 1.

17 — STATIONERY & SIGNATURES

Print, digital, and screen identity.

Business cards, email signatures, and social avatars form the daily touchpoints of the BMC brand. Each must carry the mark faithfully and maintain the navy-bronze palette across every medium, whether 400gsm cotton stock, a Gmail thread, or a 20px favicon slot.

01 · BUSINESS CARD

FRONT

Spot-UV on mark and descriptor.
Matte laminate base.

BACK

Left-aligned layout. Warm-white stock.
No spot-UV on back.

PRINT SPECIFICATION

SIZE	85 × 55 mm
STOCK	400gsm cotton uncoated
FINISH	Soft-matte laminate front, spot-UV on mark
FRONT INK	Navy: Pantone 289 C. Gold rule: Pantone 871 C metallic
BLEED	3 mm all sides
SAFE ZONE	5 mm from trim edge

The mark on the front receives spot-UV varnish so it reads as a subtle tactile lift against the matte laminate. The descriptor "Tax, Legal & Strategy" and "Counsel that endures." are printed in standard ink. No per-practice variants: one card design, one set of templates.

02 · EMAIL SIGNATURE

One signature for everyone, in English: **v7** (MJ, 31-10-2026), loaded by the Gmail API and shared with the platform's emails. Its rules, the reply variant and the automatic-email template are in section 20; the inline-CSS variants that used to live here (full, compact, plain text) are retired.

Dirk Manuel Martens Jiménez
Founder & Managing Partner

+34 868 300 587 · Mobile +34 600 000 000
mj@bm.consulting | bm.consulting | Book a meeting

B M C — *Counsel that endures.*

Legal notice · Terms · Privacy · Cookies · Privacy & AI

Come and meet us at one of our offices: **Madrid · Marbella · Las Palmas · Barcelona · Palma de Mallorca · Andorra**.

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Confidencial: solo para su destinatario. Si lo ha recibido por error, avísenos y bórrelo. Blue Mountain Asesores, S.L.U. trata sus datos para gestionar esta comunicación; sus derechos: bbotia@bm.consulting · bm.consulting/es/privacidad

AI Disclosure. BMC is an AI-native firm: we apply artificial intelligence across all our processes, including but not limited to the processing and preparation of this email. bm.consulting/en/privacy-and-ai

Aviso sobre IA. BMC es una firma AI-native: aplicamos inteligencia artificial en todos nuestros procesos, incluidos, entre otros, el tratamiento y la preparación de este correo. bm.consulting/es/privacidad-y-ia

Registered office / Domicilio social: Blue Mountain Asesores, S.L.U. · NIF B42985432 · Avda. Marqués de los Vélez 13, 30008 Murcia · Registro Mercantil de Murcia, tomo 3501, folio 189, hoja MU-104343

BMC ONE — Log in › Discover ›

EU-hosted servers · Encrypted in transit · Audit trail · API & MCP

Inline CSS only, tables for the bars, no background block behind the mark, no images. Reference: `templates/email-signature-v7.html`.

03 · SOCIAL AVATAR



ROUND
LINKEDIN / X / WA



SQUARE
GOOGLE / SLACK

SIZE SCALE



80 px
Profile



56 px
Comment



32 px
Favicon



20 px
Tab

CONSTRUCTION

- Navy fill: #1A365D (var(--navy-800)) across all sizes
- "BMC" in Playfair Display 800 weight, white, centered
- Bronze rule (var(--gold-500)) below the wordmark: 2.5 px at 80 px, scaled proportionally
- Round variant: full bleed circle, same composition as square
- Export as SVG (master) plus PNG at 400 px, 200 px, 100 px, 32 px, 16 px

USAGE RULES

- One avatar everywhere: no per-practice or per-office variants
- Do not substitute a photo of the mark wordmark as the avatar
- Do not add a colored ring, glow, or badge to the avatar outside platform conventions
- The round crop is pre-composed: do not simply clip the square version (the composition shifts visually at circle boundaries)
- Below 24 px drop the rule and show the wordmark only

The avatar glyph is the favicon element described in Section 02 (Mark), applied here at social scale. It is intentionally distinct from the full lockup: "BMC" alone, no descriptor, no slogan. This keeps the icon legible at the smallest sizes while remaining unmistakably BMC.

04 · PRESENTATION FOLDER (CARPETA)

BIMC

TAX, LEGAL & STRATEGY

Counsel that endures.

The leave-behind

A4 presentation folder for proposals, reports and meeting packs. Navy board, gold-foil mark and descriptor centred, the slogan at the foot, a single gold spine rule. The one piece a client keeps on the desk.

300gsm navy board (PMS 295C), soft-touch laminate

Mark and descriptor in gold foil; spine rule in foil

A4+ with a right-hand pocket and a business-card slit

Interior warm-white, unprinted, so the documents speak

18 —— PRESENTATIONS

Slide standards and deck masters.

Every deck is a client-facing document. These five slide templates form the complete master system: cover, section divider, content, data, and pull-quote. All slides share a two-typeface palette (Playfair Display for display text, DM Sans for body) and a single accent colour signal, gold, used only as a structural bar, never as fill behind text.

01 COVER

JUNE 2026 | CONFIDENTIAL

CONFIDENTIAL · FOR THE NAMED RECIPIENT

BIMC

TAX, LEGAL & STRATEGY

Structuring Analysis · Cross-border Group

Strategic advisory services · Phase I findings and recommendations

Counsel that endures.

Blue Mountain Asesores, S.L.U.
NIF B42985432 · Calle Maestro Alonso, 4, entreplanta, 30005 Murcia
Inscrita en el RM de Murcia, tomo 3501, folio 189, hoja MU-104343
Oficinas / Offices: Avda. Marqués de los Vélez 13, entresuelo, 30008 Murcia

02 SECTION DIVIDER

02

Fiscal analysis

KEY FINDINGS

BIMC

03 CONTENT

BIMC 02 FISCAL ANALYSIS

Four priority actions before year-end closure

- Elect transparent taxation regime before 30 September deadline
- File corrective return for the previous fiscal year (minor adjustment)
- Restructure holding to consolidate VAT group and reduce compliance burden
- Register for OSS scheme ahead of planned digital-services expansion
- Appoint dedicated compliance contact for Model 720 obligations

04 DATA

BIMC 03 STRUCTURE EFFICIENCY

EFFECTIVE TAX RATE BY STRUCTURE



KEY INSIGHT

Option C cuts the effective rate nearly in half

Consolidating the holding layer under Option C reduces the effective rate from 27% to 14%, the largest single-step gain across all modelled structures. [State the qualifier and source before use.]

SPECIMEN CONTENT, REPLACE ALL FIGURES BEFORE USE

05 PULL-QUOTE

B | M | C

> *Clarity is not a luxury in cross-border tax work. It is the only deliverable that matters when regulators and clients are reading the same document at the same time.*

Partner Name
HEAD OF TAX, BMC

Formats and delivery

PRIMARY FORMAT	KEYNOTE native .key file with embedded fonts
SECONDARY	PowerPoint .pptx export (verify font substitution before sending)
COLLABORATION	Google Slides (restricted to internal drafts, typography fidelity is lower)
CLIENT DELIVERY	PDF export from Keynote at 2x. Always attach the .key or .pptx as well for live editing
ASPECT RATIO	16:9 only. Never 4:3 or "widescreen" variants

Typography rules

BODY MINIMUM	18pt DM Sans in any slide at standard viewing distance. Smaller only in footer/source lines
HIERARCHY	Title: Playfair Display 800 / Body: DM Sans 400-600 / Label: DM Sans 600 uppercase
SUB-BULLETS	Never. Restructure into separate slides or consolidate into the parent bullet
FALLBACK STACK	Georgia (Playfair), Helvetica Neue (DM Sans). Embed fonts before sharing externally
BULLET COUNT	Five bullets maximum per content slide. More than five: split the slide

Colour discipline

TEXT COLOUR	Navy #1A365D on white slides. White #FFFFFF on navy slides. No exceptions
GOLD USAGE	Section-divider rule, content-slide foot bar, chart highlight series, mark bars only
GOLD ON TEXT	Forbidden. Never use gold (#C0922E) as a text colour on any slide at any size
GOLD AS FILL	Forbidden. Never fill a slide background, shape, or table cell with gold
CHART ACCENT	One gold bar series to highlight the recommended or best-performing data point. All others navy

Structure and layout

SLIDE TYPES	Cover, Section divider, Content, Data, Pull-quote. No other master types
HEADER BAR	Navy bar with mark (small, white) top-left on all content and data slides
FOOT BAR	2px gold bar at the very bottom of content and data slides only
LOGO POSITION	Mark centred on cover, top-left (small) on all working slides, bottom-right on dividers
CONFIDENTIALITY	"Confidential" on cover. Omit on internal-only decks

No sub-bullets, ever

Sub-bullets signal that the argument has not been structured. Split the slide or consolidate the point into its parent bullet. Decks are not prose documents.

No gold backgrounds

Gold (#C0922E) appears only as the 2px foot rule, the section-divider horizontal rule, the chart highlight bar, and the mark bars. A gold slide background or filled shape violates brand standards.

Embed fonts before sharing

Playfair Display and DM Sans must be embedded in any file sent externally. In Keynote: File, Export To, PDF or embed via Advanced options. In PowerPoint: Options, Save, Embed fonts in the file.

19 — LEGAL & REGULATORY LOCKUPS

Exact strings, fixed placements.

Every legal, regulatory, and compliance notice BMC publishes follows a verbatim string and a defined placement. No paraphrasing, no vendor names, no improvisation.

CANONICAL ENTITY STATEMENT, REPRODUCE VERBATIM

Blue Mountain Asesores, S.L.U. · NIF B42985432 · Calle Maestro Alonso, 4, entreplanta, 30005 Murcia · Inscrita en el RM de Murcia, tomo 3501, folio 189, hoja MU-104343

EMAIL FOOTER

Full string on every outbound message, below the signature block. One line or wrapped, never abbreviated.

LETTERHEAD

Footer zone, aligned right or centred. Point size 7.5–8 pt. Same verbatim string.

PROPOSALS & INVOICES

Issuer block, top or bottom. Required for fiscal validity. No shorthand like "BMC" in place of the full entity.

WEBSITE FOOTER

Rendered as plain text, not an image. Must be machine-readable for schema.org and crawler compliance.

COPYRIGHT LINE, FORM

© {YYYY} Blue Mountain Asesores, S.L.U. All rights reserved.

Use the current year of publication. For works spanning multiple years, write the first and last year separated by a hyphen: © 2024–2025. Never use "BMC" alone as the rights holder in legal copy.

PLACEMENT

Website footer, below the entity statement. PDF documents: last page, footer. Presentations: title slide footer and final slide. The copyright line is always the same typeface and size as surrounding footer text, never distinguished by colour or weight.

AI DISCLOSURE, IN THE EMAIL SIGNATURE'S LEGAL BLOCK, VERBATIM, IN ENGLISH AND THEN SPANISH

AI Disclosure. BMC is an AI-native firm: we apply artificial intelligence across all our processes, including but not limited to the processing and preparation of this email.

ES

Aviso sobre IA. BMC es una firma AI-native: aplicamos inteligencia artificial en todos nuestros procesos, incluidos, entre otros, el tratamiento y la preparación de este correo.

ORDER

Entity statement; confidentiality and privacy (EN, then ES); this AI Disclosure (EN, then ES) with a link to the privacy and AI page; registered office. One BMC signature, in English with every legal notice also in Spanish, for everyone: Manuel Jiménez, Bárbara Botía, every specialist and every platform automatic email. It never says which team member is or is not an AI agent.

PLATFORM EMAILS

Same signature as Gmail. With no named sender, the area team signs: Tax Team, Legal Team, HR Team, Accounting Team, Billing Team, Client Service Team.

WEBSITE

Footer of every page of bm.consulting in the page's language; next to the piece on the BOE hub, the insights and the DGT ruling pages (consultas vinculantes): AI Disclosure. BMC is an AI-native firm: we apply artificial intelligence across all our processes, including but not limited to the processing and preparation of the content on this website. ES, FR and DE in brand/tokens.json, brand.aiDisclosure.textWeb. A «reviewed by» statement only where a person actually reviewed that piece.

PORTAL

Client portal footer and chat use the portal text in the portal's language: AI Disclosure. BMC is an AI-native firm: we apply artificial intelligence across all our processes, including but not limited to the

processing and preparation of the content on this platform. ES, FR and DE in brand/tokens.json, brand.aiDisclosure.textPortal.

DISCLAIMER, SIZES S, M, L

All BMC disclaimers carry the same legal meaning: the content is informational, not legal advice, and engagement creates no professional relationship. Choose the size that fits the surface.

SIZE	CONTEXT	VERBATIM TEXT	PLACEMENT
S	Insights, blog posts, calculator outputs	This content is for informational purposes only and does not constitute legal or tax advice.	Article footer or sidebar note
M	Email newsletters, proposals (cover page)	The information contained in this communication is intended for general informational purposes only. It does not constitute legal, tax, or financial advice, and should not be relied upon as such. No professional relationship is created by receipt of this material.	Below main body, above entity statement
L	Formal reports, legal opinions, due diligence summaries	This document has been prepared by Blue Mountain Asesores, S.L.U. for informational purposes only. It does not constitute legal, tax, regulatory, or financial advice, and does not create a professional relationship between Blue Mountain Asesores, S.L.U. and any recipient. The contents reflect information available at the date of preparation and may be subject to change. Recipients should seek independent professional advice before acting on any matter contained herein. Blue Mountain Asesores, S.L.U. accepts no liability for reliance placed on this document by any party.	Separate disclaimer page or full-width footer block

AML / LEY 10/2010 ONBOARDING NOTICE

Delivered in writing to every new client before or at the start of the professional relationship, as required by Ley 10/2010 de Prevención del Blanqueo de Capitales y de la Financiación del Terrorismo.

Verbatim notice: En cumplimiento de la Ley 10/2010, de 28 de abril, de prevención del blanqueo de capitales y de la financiación del terrorismo, Blue Mountain Asesores, S.L.U. está obligada a identificar y verificar la identidad de sus clientes, conocer la naturaleza de la actividad profesional o empresarial y el origen de los fondos involucrados en la relación de negocio. La información y documentación que le solicitamos tiene carácter obligatorio. La negativa a facilitarla impedirá el inicio o la continuación de la relación profesional.

DELIVERY MOMENT	FORMAT	LANGUAGE
Before or at engagement start	**Written (email or signed document)**	**Spanish (always). Translated copy permitted alongside.**

AI ACT ART. 50/52 & RGPD DISCLOSURE

AI ACT ART. 50 DISCLOSURE
Automated interaction / chatbot

When a user interacts with an AI system that could be mistaken for a human, they must be informed that they are interacting with an automated system. The disclosure must be made before or at the point of interaction, in plain language, and in the same language as the interaction.

The disclosure must not name the specific AI model or vendor. State only the function: "You are interacting with an automated assistant."

VOICE GREETING (FIRST UTTERANCE) · CHAT WIDGET HEADER · PRE-SESSION EMAIL NOTIFICATION

AI ACT ART. 52 DISCLOSURE

Synthetic content (text, audio, image)

Content generated or materially altered by an AI system and published externally must carry a machine-readable and human-readable label indicating it is AI-generated or AI-assisted. The label does not require identification of the system used.

Internal drafts, tools used exclusively by BMC staff, and client deliverables that are reviewed and approved by a licensed professional before transmission are exempt from this labelling requirement.

METADATA TAG ON PUBLISHED DIGITAL ASSETS · DISCLOSURE NOTE ON AI-GENERATED REPORTS DELIVERED TO CLIENTS

RGPD / PERSONAL DATA

Processing notice to data subjects

Any collection of personal data must be accompanied by a processing notice stating: the responsible party (Blue Mountain Asesores, S.L.U., NIF B42985432), the purpose and legal basis of processing, data retention period, and the data subject's rights (access, rectification, erasure, portability, objection). The notice must reference the supervisory authority (AEPD).

The notice may appear as an inline block, a linked privacy policy, or a pre-tick statement. The linked policy must always be accessible without authentication.

ALL WEB FORMS · CLIENT ONBOARDING DOCUMENTS · EMAIL SUBSCRIPTION CONFIRMATIONS

COOKIE & PRIVACY NOTICE RULE

State compliance in abstract terms only. Cookie and privacy banners, policy pages, and footer notices must describe what the site does (categories of data collected, purposes, retention, rights) without naming specific third-party vendors, analytics providers, AI models, or infrastructure services. Naming vendor-specific tools on public-facing compliance surfaces creates legal exposure when tools change and creates information asymmetry with data subjects. Update the abstract description when practices change; vendor specifics are maintained in the internal data processing register only.

20 — SIGNATURE, EMAILS, CARDS

One signature. Emails that read like letters.

Every email from BMC, written by a person or sent by the platform, ends the same way: the v7 signature, in English, with its legal block. The body is a normal email, not a designed one. And every page shares with a navy card that carries its own title.

THE SIGNATURE, V7 (MJ, 31-10-2026)

MARK	22px, navy letters on white, bars as table cells. No background block: mobile clients drop cell backgrounds and the letters would vanish.
PERSON	Name in DM Sans 600, role and area beneath; a team signs when the platform sends on its own (Billing Team, Tax Team, Client Service Team).
LINKS	Nine site links, each with its trailing slash; the offices list; legal pages in English.
LEGAL BLOCK	Entity and NIF · rights mailbox `bbotia@bm.consulting` (never dpo@: only Certus has a registered DPO) · AI disclosure, EN then ES · **Registered office / Domicilio social: Avda. Marqués de los Vélez 13, Murcia**.
REPLY VARIANT	Name, role, one line and a 9px-bar mark. Used for replies and for every automatic notice; the

AUTOMATIC EMAILS (MJ, 01-11-2026)

They look like emails written by a person. No header, no boxes, no buttons, no card. One template for every sender, in the contact's language (ES, EN, FR, DE); no language, no send. Fixed order:

1	Greeting with the name
2	One or two paragraphs: what happened, what we do
3	Facts as lines, **Label:** value, never a table or a box
4	One action as a bold navy text link ending in ›, never a button
5	"Adjunto: file.pdf (size)." when there is one
6	Sign-off and the area team's reply signature

DM Sans 15/1.55 on `#2D3748` with Arial fallback, 560px measure, identical text/plain part. Subject: the key fact in natural words, never a tool name. Reference: `templates/email-plain.html`.

full signature only opens a relationship or sends a proposal.

LOADING — By the Gmail API (`sendAs`), never pasted; the same HTML signs the platform's emails. Twelve `@bm.consulting` aliases.

Reference HTML: `templates/email-signature-v7.html` and `templates/email-signature-v7-reply.html`.

AS IT RENDERS

FULL SIGNATURE

Dirk Manuel Martens Jiménez
Founder & Managing Partner

+34 868 300 587 · Mobile +34 600 000 000
mj@bm.consulting | bm.consulting | Book a meeting

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EU-hosted servers · Encrypted in transit · Audit trail · API & MCP

REPLY VARIANT

Dirk Manuel Martens Jiménez | Founder & Managing Partner
+34 868 300 587 | mj@bm.consulting

B M C BMC One **Log in ›**

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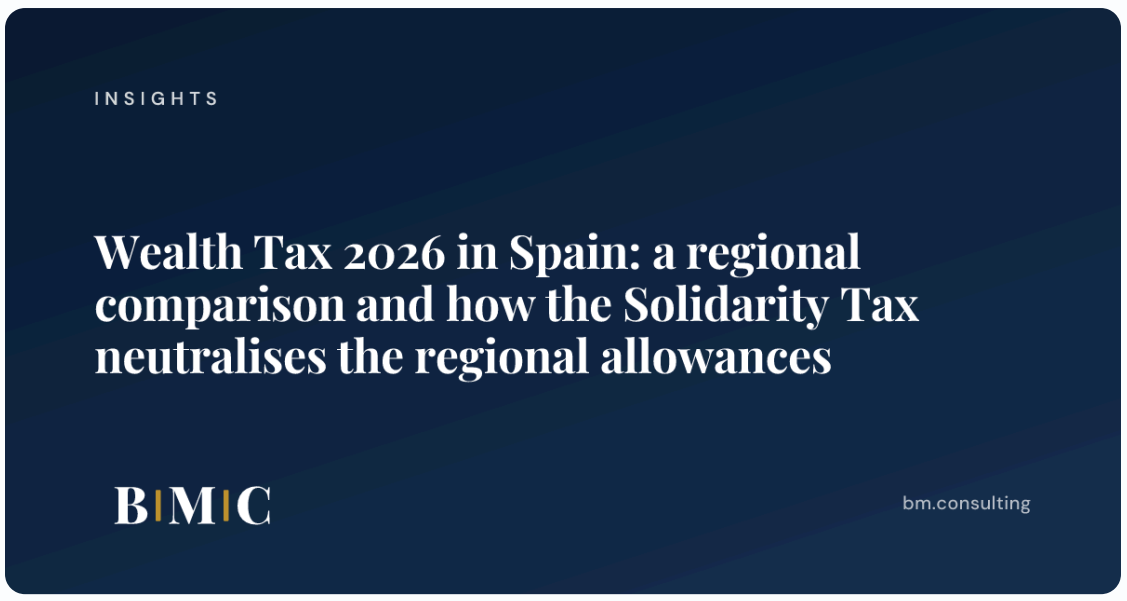
SOCIAL CARDS

STATIC CARDS, ONE PER SECTION



1200 × 630. Navy gradient (`#0B1C33 → #0F2440 → #16304F`), the light lockup at 210px, the section word in DM Sans 600 20px tracked 0.30em at 82 % white: Industries, Legal, Business, Corporate, Tax, Employment, Immigration. Generated by `brand/scripts/kit/og.py` from `masters/lockup-dark.svg`, served from `/og/v2/`.

DYNAMIC CARDS, ONE PER PAGE



Insights, case studies, BOE and DGT pages render their own card at `/api/og`: eyebrow in the page's language (DM Sans 600 20px, tracked 0.30em), title in Playfair 700 at 60px, 50px from 90 characters and 44px from 130, three lines at most, the block centred; a second line in DM Sans 26px for the BOE id or the DGT date; the white mark at 40px cap height bottom left and `bm.consulting` bottom right. Proper names stay untranslated: BOE, BMC One, ids, Dirección General de Tributos.

21 — GOVERNANCE

How it stays locked.

01

Three sources, one truth

Machine-readable source: `tokens.json` (the canonical source of truth) → `global.css` is derived. Humans: this document. Agents: `brand.md`. A change to `tokens.json` regenerates the CSS, the guide and the assets in the same pull request.

02

The mark is code

It is rendered by `BrandLogo.astro`, not stored as art. SVG and PNG exports in `brand/logos` are derived for third parties and must follow the code, never lead it.

03

New need, same path

A genuinely new asset or colour is added here and to the tokens together, then it becomes canon. Until it is in this file, it is not the brand.

Nobody redraws the mark, rewrites the line, or invents a colour. **They open this page.**

Blue Mountain Asesores, S.L.U.
NIF B42985432 · bm.consulting
Tax, Legal & Strategy