

Spanish Municipal Legislation Concerning Questions of Private International Law published in 2007¹

I. SOURCES OF PRIVATE INTERNATIONAL LAW

II. INTERNATIONAL JURISDICTION

– Organic Law 13/2007, of 19 November, on the extraterritorial prosecution of illegal trafficking or clandestine immigration of persons (*BOE* n. 278, 20.11.07; correction of errors *BOE* n. 310, 27.12.07).

Note: This Law amends Art. 23 of the Organic Law of the Judiciary, broadening the premises of Spanish judicial extraterritoriality and introducing an offence for universal jurisdiction.

III. PROCEDURE AND JUDICIAL ASSISTANCE

– Law 24/2007, of 9 October, amending Law 50/1981, of 30 December, regulating the Organic Statute of the Office of the Public Prosecutor (*BOE* n. 243, 10.10.07).

Note: The new Art. 13, paragraph 3, of the Statute establishes that the Technical Secretariat of the General Public Prosecutor of the State shall assume the functions that are attributed by law to the Office of the Public Prosecutor regarding international judicial cooperation.

IV. RECOGNITION AND ENFORCEMENT OF FOREIGN JUDGEMENTS AND DECISIONS

V. INTERNATIONAL COMMERCIAL ARBITRATION

VI. CHOICE OF LAW: SOME GENERAL PROBLEMS

– Royal Decree 45/2007, of 19 January, modifying the Regulation on organization and regime of the Notarial Corps, approved by Decree on 2 June 1944 (*BOE* n. 25, 29.1.07; correction of errata *BOE* n. 33, 7.2.07).

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Note: Of interest are the following precepts of the Regulation of the Notarial Corps: Art. 150 (use of foreign languages in public documents), Art. 168 (determination of the legality of documents issued abroad), Art. 209 bis, rule 5th (accreditation of nationality and applicable foreign law), Art. 255 (ability of notaries to issue testimony to accredit abroad legislation in force in Spain or the personal status of the petitioner), Arts. 266, 267 and 268 (legalizations).

VII. NATIONALITY

– Instruction of 28 March 2007, by the Directorate General for Registries and the Notarial Corps, on the authority of municipal Civil Registries and other rules relating to cases of declaration of Spanish nationality through simple presumption (*BOE* n. 86, 10.4.07).

– Law 52/2007, of 26 December, by which rights are acknowledged and broadened and measures are established in favour of persons who suffered persecution or violence during the civil war or the dictatorship (*BOE* n. 310, 27.12.07).

Note: For the purposes of this Chronicle the following precepts are worthy of note: Art. 18 (granting of Spanish nationality to the volunteers of the International Brigades) and the seventh additional provision (acquisition of Spanish nationality through choice by the children of fathers or mothers who were originally Spanish nationals, as well as the grandchildren of persons who lost or had to renounce Spanish nationality as a result of exile). In accordance with the second final provision, this last provision enters into force on 27 December 2008.

– Instruction of 26 July 2007, by the Directorate General for Registries and the Notarial Corps, on the processing of applications for the acquisition of Spanish nationality through residence (*BOE* n. 189, 8.8.07).

VIII. ALIENS, REFUGEES AND CITIZENS OF EUROPEAN COMMUNITY

– Resolution of 14 February 2007, of the Office of the Under Secretary, providing for the publication of the Resolution of the Secretariats of State, of Security, of the Ministry of Home Affairs and of Immigration and Emigration of the Ministry of Labour and Social Affairs, determining the routes on which reporting obligations are established for airlines and transportation companies and carriers (*BOE* n. 42, 17.2.2008).

– Royal Decree 240/2007, of 16 February, on entry, free circulation and residence in Spain of nationals of Member States of the European Union and other States Parties to the Agreement on the European Economic Area (*BOE* n. 51, 28.2.2008).

Note: This provision applies to nationals of Member States of the European Union and of other States Parties to the Agreement on the European Economic Area (Art. 1.1) and Switzerland (third additional provision), as well as, regardless of nationality,

certain family members of same (Art. 2 and third additional provision). This norm overrides Royal Decree 178/2003, of 14 February, which governed this matter to date (see Section VIII of the Chronicle of the 2003 Yearbook).

– Organic Law 3/2007, of 22 March, on effective equality of women and men (*BOE* n. 71, 23.3.07).

Note: Additional provision 29th amends Law 5/1984 that regulates the right of asylum and refugee status, by including a third additional provision expending the application of Art. 3, paragraph 1st, of the Law to alien women who flee their countries of origin owing to well-founded fears of suffering persecution for reason of gender.

– Law 7/2007, of 12 April, of the Basic Public Employee Statute (*BOE* n. 89, 13.4.07).

Note: Arts. 57, 58 and 65 contain specific provisions on access to public employment by foreign nationals.

– Order PRE/1282/2007, of 10 May, on the economic means aliens must accredit having in order to be able to enter Spain (*BOE* n. 113, 11.5.07).

Note: This provision repeals the Order of 22 February 1989.

– Order PRE/1283/2007, of 10 May, establishing the terms and requirements for issuance of a letter of invitation by private individuals to aliens seeking to enter national territory for reasons of tourism or private reasons (*BOE* n. 113, 11.5.07).

Note: This provision implements the provisions contained in a general way in Art. 25 of Organic Law 4/2002 on the rights and freedoms of foreigners in Spain and their social integration and, specifically in Art. 7 of its Regulation, approved by Royal Decree 2393/2004.

– Law 20/2007, of 11 July, on the Self-Employment Statute (*BOE* n. 166, 12.7.07).

Note: Art. 1, paragraph 4th, sets forth the application of the Law to alien self-employed workers who meet the requirements set forth in Organic Law 4/2000 on rights and freedoms of aliens in Spain and their social integration.

– Royal Decree 1257/2007, of 21 September, approving the rules for direct grants of aid to persons who are threatened or persecuted owing to their work in defence of human rights in their countries of customary residence other than Spain (*BOE* n. 238, 4.10.07).

Note: Art. 1 sets forth that the aid provided under this provision is aimed at aliens who are threatened or persecuted outside Spain owing to their activities in defence of human rights in their countries of customary residence.

– Royal Decree 1340/2007, of 11 October, amending Royal Decree 1316/2001, of 30 November, regulating discounts in regularly scheduled air and maritime

transportation rates for residents in the Autonomous Communities of the Canary Islands and the Balearic Islands and the Cities of Ceuta and Melilla (*BOE* n. 248, 16.10.07).

Note: Paragraph 3rd of this single article establishes the obligation of providing, prior to provision of transport, a photocopy of the national identity document or a certificate of registration issued by the Central Alien Registry, along with a photocopy of the national identity document or passport.

– Resolution of 28 September of 2007, of the Public State Employment Service, publishing the Catalogue of Difficult to Cover Occupations for the fourth quarter of 2007 (*BOE* n. 261, 31.10.07).

Note: This list enables employers to initiate processing of residence and work permits for alien workers when needed to be filled employment vacancies coincide therewith.

– Law 29/2007, of 19 November, on the military career (*BOE* n. 278, 20.11.07).

Note: Art. 3, paragraph 5th, sets forth the conditions under which aliens may join the Armed Forces.

– Order EHA/3505/2007, of 20 November, setting thresholds for statistics on trade in goods between Member States of the European Union for 2008 (*BOE* n. 294, 8.12.07).

Note: Additional Provision 6th, n. 2, empowers the Government to set forth by regulation the procedure necessary for visas, work and residence permits and community residence permits to be granted to participants in the “33rd America’s Cup,” as well as to members of the organization and the family members of both.

IX. NATURAL PERSONS: LEGAL INDIVIDUALITY, CAPACITY AND NAME

– Royal Decree 45/2007, of 19 January, amending the Regulation on the organization and regime of the Notarial Corps, approved by Decree of 2 June 1944 (*BOE* n. 25, 29.1.07; correction of errors *BOE* n. 33, 7.2.07).

Note: Of interest to the Chronicle is Art. 161 (alien identity accreditation) of the Regulation of the Notarial Corps.

– Correction of errata of Law 40/2006, of 14 December, on the Statute on Spanish Citizenship abroad (*BOE* n. 31, 5.2.07).

Note: On Law 40/2006 see Section IX of the Chronicle volume of the 2006 Yearbook.

– Instruction of 7 February 2007, by the Directorate General for Registries and the Notarial Corps, on registration requirements for the issuance of the literal birth certificate in order to obtain the National Identity Document (*BOE* n. 42, 17.2.07).

– Law 3/2007, of 15 March, regulating change in registry entry regarding a person's sex (*BOE* n. 65, 16.3.07).

Note: The Second Final Provision, number 2, amends Art. 15 of the Law on the Civil Registry, on obligatory registration in the Civil Registry of certain facts that took place outside Spain.

– Instruction of 23 May 2007, by the Directorate General for Registries and the Notarial Corps, on surnames of aliens who are nationalized Spanish citizens and their entry on the Spanish Civil Registry (*BOE* n. 159, 4.7.07).

– Organic Law 10/2007, of 8 October, regulating the police data base on identifiers obtained through DNA (*BOE* n. 242, 9.10.07).

Note: Art. 7, paragraph 3rd, setter a), regulates the transfer to third country judicial authorities, public prosecutors and police authorities of the data to which this Law refers.

– Royal Decree 1621/2007, of 7 December, regulating a voting procedure for Spanish nationals who are temporarily outside the country (*BOE* n. 299, 14.12.07).

X. FAMILY LAW

– Law 7/2007, of 12 April, on the Basic Public Employee Statute (*BOE* n. 89, 13.4.07).

Note: Art. 49, setter b), sixth paragraph, provides for special permits in cases of adoption or international foster care.

– Royal Decree 1618/2007, of 7 December, on organization and functioning of the Alimony Payment Guarantee Fund (*BOE* n. 299, 14.12.07).

Note: The following provisions are worthy of note: Art. 2, paragraph 4th (resolution that recognizes the right to an alimony benefit must have been issued by a Spanish court), Art. 4 (alien beneficiaries of advance payments), Art. 14, para. 2nd, letter d) (accrediting documentation in the case of alien minors) and second additional provision (residence of payer abroad).

– Law 54/2007, of 28 December, on Internacional Adoption (*BOE* n. 312, 29.12.07).

XI. SUCCESSIONS

XII. CONTRACTS

– Law 22/2007, of 11 July, on distance marketing of consumer financial services (*BOE* n. 166, 12.7.07).

Note: Art. 2 determines that the law will be applicable, inter alia, to certain service providers established in foreign countries. Art. 3 sets forth the mandatory nature of the law, the consumer protection rules being applicable even when the law chosen by the parties is that of a non-community State, provided that the contract has close ties to the territory of a Member State of the European Economic Area.

– Law 30/2007, of 30 October, on Public Sector Contracts (*BOE* n. 261, 31.10.07).

Note: Of interest to this Chronicle are the following provisions: Art. 4, para. 1st, letters f), h), i), j) (excluded internacional contracts), Arts. 43, para. 1st, 44, 48, para. 4th and 47 (ability of aliens to contract with the public sector), Art. 61, para. 3rd (accreditation of alien ability to operate), Art. 130, para. 1st, letter d) (documentation accrediting compliance with prerequisites by foreign companies), Arts. 267, para. 2nd, and 277, para. 3rd (subjection of contracts to international trade practice), first additional provision (contracting abroad), 24th additional provision (contracts include in Art. 296 of the EEC Treaty).

– Legislative Royal Decree 1/2007, of 16 November, approving the consolidated text of the General Law on the Defence of Consumers and Users and other related laws (*BOE* n. 287, 30.11.07).

Note: For the purposes of this Chronicle, the following provisions are noteworthy: Art. 5 (concept of producer), Art. 15, para. 3rd (actions of those responsible for coordinating the State information exchange systems that are part of the European alert systems), Art. 54, letter d) (legitimization of consumer protection procedures of entities of other EU States), Art. 55 (cessation actions in other EU Member States), Art. 67 (connection points that establish the implementation of this law), Art. 90 (abusive clauses on international competition and applicable law), Art. 91 (contracts regarding securities, financial instruments and currencies), Art. 129, para. 2º (exclusion of civil liability of damages caused by nuclear accidents covered by international conventions), Art. 138 (legal concept of producer), Art. 152, letter e) (information on general conditions applicable to EU nationals that should be contained in the programme and offerings of combined travel), Art. 156, letter c) (additional information on foreign travel contracted for minors) and Art. 162, para. 3rd (scope limited as provided in international conventions of liability of organizers and retailers of combined travel).

– Law 43/2007, of 13 December, on consumer protection in contracting for goods with money.back offers (*BOE* n. 299, 14.12.07).

Note: Art. 1, para. 4th, establishes that this law is applicable to businesses or professionals who operate through permanent establishments located in Spanish territory or establishing in Spain, as well as businesses or professionals who are established in another State, when the consumer with whom the relationship exists is domiciled in Spain.

– Law 51/2007, of 26 December, on the General State Budget for 2008 (*BOE* n. 310, 27.12.07).

Note: the 36th additional provision establishes the maximum coverage limit for the 2008 fiscal year for new contracting, that the Compañía Española de Seguros de Crédito a la Exportación, Sociedad Anónima (Spanish Export Credit Insurance Company, Inc. CESCE) may insure and distribute.

XIII. TORTS

– Law 21/2007, of 11 July, amending the consolidated text of the Law on civil liability and insurance in motor vehicle use, approved by Legislative Royal Decree 8/2004, of 29 October, and the consolidated text of the Law to regulate and supervise private insurance, approved by Legislative Royal Decree 6/2004, of 29 October (*BOE* n. 166, 12.7.07).

Note: This provision is the transposition into Spanish law of provisions contained in Directive 2005/14/EEC of the European Parliament and the Council (Fifth Directive on Automobile Insurance).

XIV. PROPERTY

– Law 42/2007, of 13 December, on Natural Heritage and Biodiversity (*BOE* n. 299, 14.12.07).

Note: The following provisions are noteworthy: Art. 40 (natural cross-border protected areas), Arts. 49 and 50 (areas protected by international instruments).

XV. COMPETITION LAW

XVI. INVESTMENTS AND FOREIGN EXCHANGE

– Royal Decree 45/2007, of 19 January, amending the Regulation on the organization and regime of the Notarial Corps, approved by Decree of 2 June 1944 (*BOE* n. 25, 29.1.07; correction of errors *BOE* n. 33, 7.2.07).

Note: Of interest to this Chronicle is Art. 177 (determination of price or value of rights and payment thereof) of the Regulation of the Notarial Corps.

– Royal Decree 362/2007, of 16 March, amending the Implementing Regulation of Law 35/2003, of 4 November, on collective investment institutions, approved by Royal Decree 1309/2005, of 4 November (*BOE* n. 66, 17.3.07).

Note: See Art. 44, paragraph 1st, letter a), and y paragraph 2nd, of the Regulation on collective investment institutions, referring to investments in foreign collective investment institutions.

– Law 51/2007, of 26 December, on the General State Budget for 2008 (*BOE* n. 310, 27.12.07).

Note: Additional provision 37th establishes the provision of funds to promote Spanish investment abroad.

– Resolution of 20 December 2007, on the Directorate General of the Treasury and Financial Policy amending the Resolution of 9 July 1996, setting forth rules for the application of Articles 4,5,6 and 10 of the Order of the Ministry of Economy and Finance, of 27 December 1991, on financial transactions abroad (*BOE* n. 310, 27.12.07).

Note: Regarding the Orden of 27.12.1991 see Section XVI of the Chronicle of this Yearbook for 1991.

XVII. FOREIGN TRADE LAW

– Order EHA/213/2007, of 1 February, setting thresholds relative to statistics on trade in goods between Member States of the European Union for 2007 (*BOE* n. 33, 7.2.07).

– Order PRE/456/2007, of 28 February, amending Annex I of Royal Decree 2163/1994, of 4 November, instituting the community harmonized system of permits for trade in and use of plant health products, in order to amend the technical specification for chlorothalonil and to include active ingredients chlopyralid, cyprodinil, phosetil, trinexapac, dichlorprop., metconazole, pyrimethanil, triclopyr and dimoxystrobin (*BOE* n. 54, 3.3.07).

– Order EHA/487/2007, of 28 February, approving opening the Combined Nomenclature Statistical Codes for reason of national interest and establishing the procedure for doing so (*BOE* n. 57, 7.3.07).

– Order ITC/577/2007, of 6 March, amending Order ITC/3690/2005, of 22 November, regulating the system for cooperation between the General State Administration and Exporter Associations and Federations (*BOE* n. 64, 15.3.07).

– Order ITC/843/2007, of 28 March, amending Order ITC/4112/2005, of 30 December, establishing the system applicable to intra.community and internacional electrical power exchanges (*BOE* n. 80, 3.4.07; errata correction *BOE* n. 101, 27.4.07).

– Order EHA/873/2007, of 29 March, on the customs and tax system applicable to goods imported for the development and holding of the “EXPO Zaragoza 2008” International Exposition (*BOE* n. 82, 5.4.07).

– Resolution of 29 April 2007, of the Department of Customs and Excise Taxes of the State Tax Agency, setting forth instructions for filling out the Single Administrative Document (SAD), (*BOE* n. 129, 30.5.07).

Note: This provision was amended by the Resolution of 8 August 2007 (see below in this section).

– Order PRE/1042/2007, of 4 July, modifying Annex I of Royal Decree 1977/1999, of 23 December, establishing principles relating to the organization of veterinary controls on third country products (*BOE* n. 165, 11.7.07).

– Resolution of 8 August 2007, of the Department of Customs and Excise Taxes of the State Tax Agency, amending the Resolution of 29 April 2007, containing instructions for filling out the Single Administrative Document (SAD) (*BOE* n. 214, 6.9.07).

Note: See the Resolution of 29 April 2007 above in this Section.

– Order APA/2802/2007, of 24 September, amending certain annexes of Royal Decree 58/2005, of 21 January, adopting protective measures against the entry and dissemination in national and European Community territory of organisms that are harmful to plants or plant products, as well as for the export and transit to third countries (*BOE* n. 235, 1.10.07).

– Order EHA/3505/2007, of 20 November, setting forth thresholds for statistics on trade in goods among Member States of the European Union for 2008 (*BOE* n. 289, 3.12.07).

– Law 42/2007, of 13 December, on the Natural Heritage and Biodiversity (*BOE* n. 299, 14.12.07).

Note: Of note are Art. 62, para. 3rd, letter c), and Art. 69 (marketing of certain species).

– Resolution of 23 October 2007, of the Presidency of the State Tax Agency, on the collecting of statistics on the trading of goods between Member States (Intrastat system) (*BOE* n. 299, 14.12.07).

– Law 53/2007, of 28 December, on control of external trade in defence and dual use material (*BOE* n. 312, 29.12.07).

Also see above Section XXIII (Tax Law) in this chronicle on Private International Law.

XVIII. BUSINESS ASSOCIATION/CORPORATIONS

– Regional Law 14/2006 of the Community of Navarra, of 11 December, on Navarran Cooperatives (*BOE* n. 4, 4.1.07).

Nota: Art. 1 determines the scope of application to cover cooperatives that engage in classic business activities principally in Navarra, notwithstanding their relations with third parties or instrumental activities engaged in outside Navarra.

– Royal Decree 239/2007, of 16 February, amending the Regulation on organization and supervision of private insurance, approved by Royal Decree 2486/1998, of 20 November, and the Regulation on workplace health mutuals, approved by Royal Decree 1430/2002, of 27 December (*BOE* n. 43, 19.2.2008).

Note: See Arts 50.2nd y 53.7th, letter e), of the Regulation on the organization and supervision of private insurance, regulating certain investments in securities and negotiable instruments issued abroad.

– Royal Decree 361/2007, of 16 March, implementing Law 24/1988, of 28 July, on the Securities Market, regarding participation in the capital of companies that manage secondary securities markets and companies that administer systems of registration, compensation and settlement of securities (*BOE* n. 66, 17.3.07).

Note: Art. 3, para. 5th, regulates significant stakes in the capital of Systems Companies on the part of non-resident institutions that have business abroad that is analogous to that of Systems Company.

– Law 6/2007, of 12 April, reforming Law 24/1988, of 28 July on the Securities Market, to amend the system of public takeover bids and the transparency of issuers (*BOE* n. 89, 13.4.07).

Note: See the new text of Art. 35, paragraph 5th, letter a) (exceptions to regular mandatory reporting by issuers in the case of certain foreign subjects, international public agencies or subjects of international law) of the Law on the Securities Market, a new text of which is provided in Art. 2 of Law 6/2007.

– Law 8/2006, of 16 November, of the Autonomous Community of Murcia on Cooperate Corporate Entities in the Region of Murcia (*BOE* n. 111, 9.5.07).

Note: Of note is Art. 1, which establishes applicability to cooperatives with headquarters in Murcia or which engage in their principal cooperative activities in the territory of Murcia.

– Royal Decree 659/2007, of 25 May, amending the Regulation on the Business Registry, approved by Royal Decree 1784/1996, of 19 July, to adapt it to the provisions of Law 19/2005, of 14 November, on the European corporation domiciled in Spain (*BOE* n. 137, 8.6.07).

– Law 13/2007, of 2 July, amending the consolidated text of the Law on the Organization and Supervision of Private Insurance, approved by Legislative Royal Decree 6/2004, of 29 October, on supervision of reinsurance (*BOE* n. 158, 3.7.07).

Note: Among other modifications of the Law on Organization and Supervision of Private Insurance, this provision creates a new Chapter III of Title III (Arts. 91 and 92), devoted to regulating the activity of foreign reinsurers.

– Organic Law 8/2007, of 4 July, on political party financing (*BOE* n. 160, 5.7.07).

Note: Of interest to this Chronicle is Art. 7, which regulates contributions by aliens.

– Law 16/2007, of 4 July, on reform and adaptation of business accounting legislation for international harmonization based on the European Union regulation (*BOE* no. 160, 5.7.07).

– Royal Decree law 8/2007, of 14 September, amending certain articles of Law 23/1992, of 30 July, on Private Security (*BOE* n. 225, 19.9.07).

Note: Art. 7 regulates the provision of private security systems. Art. 10 contains requirements for exercising private security functions. Both cases refer, among others, to individuals whose nationality and companies are domiciled in a State of the European Economic Space.

– Royal Decree 1362/2007, of 19 October, implementing Law 24/1988, of 28 July, on the Securities Market, in relation to transparency requirements regarding information on issuers whose securities are admitted for trading in an official secondary market or other regulated market of the European Union (*BOE* n. 252, 20.10.07).

– Royal Decree 392/2007, of 29 October, establishing the requirements for accrediting third country air carriers (*BOE* n. 276, 17.11.07).

Note: This provision is to regulate the system for accreditation of third party air carriers who seek to initiate, continue or resume commercial airline operations in Spain.

– Royal Decree 1516/2007, of 16 November, determining the legal regime governing the regular maritime cabotage shipping lines and shipping of public interest (*BOE* n. 283, 26.11.07).

Note: One of the purposes of this rule is, among others, to apply the principle of free provision of services to maritime carriers within the member States (maritime cabotage).

– Law 47/2007, of 19 December, amending Law 24/1988, of 28 July, on the Securities Market (*BOE* n. 304, 20.12.07).

Note: The following amendments to the Law on the Securities Market are of interest: Art. 67, para. 2nd, letter f) (requirements for an entity to obtain a permit as an investment services company), Art. 71 (cross-border activities of Spanish investment services companies), Art. 85, para. 1st, letter b) (collaboration by the *Comisión Nacional del Mercado de Valores* (National Securities Market Commission) with foreign authorities under its supervisory and inspection powers).

– Law 56/2007, of 28 December, on Measures to Promote the Information Society (*BOE* n. 312, 29.12.07).

Note: Art. 4 of this measure amends certain provisions of Law 34/2002 on Information Society and Electronic Commerce Services, referring to service providers established outside Spanish territory and certain collaborative processes with foreign authorities.

Also see above Section XXIII (Tax Law) in this chronicle on Private International Law.

XIX. BANKRUPTCY

XX. TRANSPORT LAW

– Order FOM/734/2007, of 20 March, implementing the Regulation of the Law to Regulate Land Transport on permits for hauling goods by road (*BOE* n. 75, 28.3.07).

Note: In the context of this Chronicle, Articles 10 (requirements to be complied with by permit holders), 11 (accreditation of legal identity and of corporate nationality) and 24 (public carrier permit visa), are of interest to the extent that they contain specific provisions for foreign nationals and persons domiciled abroad.

XXI. LABOUR LAW AND SOCIAL SECURITY

– Law 38/2007, of 16 November, modifying the consolidated text of the Law on the Workers Statute, approved by Legislative Royal Decree 1/1995, of 24 March, on information and consultation of employees and on protection of employees in the event of employer insolvency (*BOE* n. 276, 17.11.07).

XXII. CRIMINAL LAW

XXIII. TAX LAW

– Regional Law 18/2006 of the Region of Navarra, of 27 December, amending different taxes and other taxation measures (*BOE* n. 29, 2.2.07).

Note: For the purposes of the Chronicle, the following provisions are of interest. In Art. 1 (Regional law on the taxation of personal income), paragraphs 6 (income from work performed abroad), 10 (taxpayers) and 50 (reporting obligations regarding foreign companies). In Art. 3 (Regional Law on corporate tax), paragraphs 6 (assessment of operations with entities in tax havens and change of residence outside Spanish territory), 19 (collective investment institutions and international dual taxation), 31, 32 and 36 (non-resident entities, international double taxation, supplementary taxation of income transferred abroad of non-resident entities).

– Correction of errata of Law 35/2006, of 28 November, on Personal Income Tax and partial amendment of laws on Taxation of Corporate and Non-Resident Income and Property (*BOE* n. 57, 7.3.2008).

Note: On Law 35/2006, see Section XXIII of the Chronicle corresponding to this volume of the 2006 Yearbook.

– Royal Decree 439/2007, of 30 March, approving the Regulation on Personal Income Tax and amending the Regulation on Pension Plans and Funds, approved by Royal Decree 304/2004, of 20 February (*BOE* n. 78, 31.3.07).

Note: For the purposes of this Chronicle, see Arts. 6 (exemption of income received from work performed abroad), 61, paragraph 1st (obligation to declare), 69, paragraph 3rd (formal reporting obligations), 70, paragraph 1st, letter a) (reporting obligations of entities under income system), 75, paragraph 3rd, letter d) (income subject to withholding or interim deposit), 76 (parties obligated to withhold or to make interim deposits) and 113 to 120 (special regime applicable to workers sent to Spanish territory).

– Law 35/2007, of 15 November, establishing a deduction from Tax on Personal Income for birth or adoption and a single payment from the Social Security System for birth or adoption (*BOE* n. 275, 16.11.07).

Note: Art. 2, para. 2nd, establishes that to benefit from the tax deduction the subject must have continued legal residence in Spanish territory for at least two years prior to the birth adoption.

Also see above Section XVII (Foreign Trade Law) in this Chronicle on Private International Law.

XXIV. INTERLOCAL CONFLICT OF LAWS

– Organic Law 1/2007, of 28 February, on reform of the Autonomy Statute of the Balearic Islands (*BOE* n. 52, 1.3.07; correction of errata *BOE* n. 77, 30.3.07).

Note: In relation to this Chronicle Arts. 9 (political status of island residents), 10 (scope of application of provisions by public powers), 30.27th (exclusive power of the Autonomous Community in regard to conservation, modification and implementation of own civil Law), 87 (scope of application of own civil law), 94.1st, letter a) (Autonomous Community jurisdiction in judicial matters) and 101 to 113 (external action of the Autonomous Community).

– Organic Law 2/2007, of 19 March, on reform of the Autonomy Statute of Andalusia (*BOE* n. 68, 20.3.07).

Note: For the purposes of this Chronicle, Arts. 5 (political status of Andalusians), 6 (Andalusians abroad), 7 (territorial effect of autonomous regulations), 30, paragraph 2nd (political participation by alien residents in Andalusia), 62 (powers regarding immigration) and 240 (activity in regard to treaties and conventions).

– Law 10/2007, of 20 March, of the Comunitat Valenciana on the Economic System governing marriage in Valencia (*BOE* n. 95, 20.4.07).

– Law 11/2007, of 20 March, of the Comunitat Valenciana on Communities of Valencians abroad (*BOE* n. 95, 20.4.07).

– Organic Law 5/2007, of 20 April, on reform of the Autonomy Statute of Aragon (*BOE* n. 97, 23.4.07).

Note: Of interest to this Chronicle are Arts. 4 (political status of Aragonese people), 8 (Aragonese communities abroad), 9 (scope of effect of rules), 75, paragraph 6 (powers in terms of immigration) and 97 (international treaties and conventions).

– Law 10/2007, of June, of the Autonomous Community of Galicia on reform of the third additional provision of Law 2/2006, of 14 June, on the civil law of Galicia (*BOE* n. 226, 20.9.07).

Note: This law seeks to equate, under the sphere of the civil law of Galicia, certain marriage relationships.

– Organic Law 14/2007, of 30 November on reform of the Autonomy Statute of Castile and Leon (*BOE* n. 288, 1.12.07).

Note: Noteworthy are Arts. 7 (personal scope and political status of citizens of Castile and Leon), 9 (Castilian.Leonese people abroad), 10 (rights of aliens), 68 (international treaties and conventions) and 76, para. 2nd (powers of the Autonomous Community regarding work permits for aliens).