

# *Spanish Municipal Legislation Involving Questions of Private International Law, 2006*

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## **I. SOURCES OF PRIVATE INTERNATIONAL LAW**

## **II. INTERNATIONAL JURISDICTION**

## **III. PROCEDURE AND JUDICIAL ASSISTANCE**

– Law 16/2006, of 26 May regulating the Eurojust National Member Statute and relations with this European Union body (*BOE* 126, 27.05.06).

*Note:* Article 10 regulates the faculties of Eurojust Member States as concerns matters of international legal cooperation.

– Law 18/2006 of 5 June regarding the effectiveness within the EU of orders of seizure and the assurance of evidence in criminal proceedings (*BOE* 134, 6.06.06).

– Organic Law 5/2006 of 5 June, supplementing the Law regarding the effectiveness within the EU of orders of seizure and the assurance of evidence in criminal proceedings, amending Organic Law 6/1985 of 1 July of the Judiciary (*BOE* 134, 6.06.06).

– Law 19/2006 of 5 June broadening the means by which to protect intellectual and industrial property rights and establishing procedural rules to facilitate the enforcement of different Community regulations (*BOE* 34, 6.06.06).

*Note:* Final provision 4 introduces final provisions 21 and 22 of the Code of Civil Procedure adapting Spanish Law to the terms of Regulation (EC) No 805/2004 of the European Parliament and of the Council of 21 April 2004 creating a European enforcement order for uncontested claims and of Council Regulation (EC) No 2201/2003 of 27 November 2003 concerning jurisdiction and the recognition and enforcement of judgements in matrimonial matters and matters of parental responsibility.

– Law 31/2006 of 18 October regarding the involvement of workers in public limited companies and European cooperatives (*BOE* 250, 19.10.06).

*Note:* Article 34(1) establishes the international legal jurisdiction of Spanish courts to hear litigation arising from the enforcement of this Law.

#### **IV. RECOGNITION AND ENFORCEMENT OF FOREIGN JUDGEMENTS AND DECISIONS**

#### **V. INTERNATIONAL COMMERCIAL ARBITRATION**

#### **VI. CHOICE OF LAW: SOME GENERAL PROBLEMS**

#### **VII. NATIONALITY**

– Instruction of 28 February 2006 of the Directorate-General of Registries and Notaries Public regarding the jurisdiction of Civil Municipal Registries in matters of acquiring Spanish nationality and international adoptions (*BOE* 71, 24.03.06).

– Law 40/2006 of 14 December regarding the Spanish Citizenship Statute abroad (*BOE* 299, 15.12.06).

*Note:* Second Additional Provision gives the Government a period of six months within which to regulate access to nationality of descendents of Spaniards whose father or mother were of Spanish origin regardless of the place or date of birth of either of these.

#### **VIII. ALIENS, REFUGEES AND CITIZENS OF EUROPEAN COMMUNITY**

– Royal Decree 1621/2005 of 30 December establishing the Regulation of Law 40/2003 of 18 November protecting large families (*BOE* 15, 18.01.06).

*Note:* Article 1(1)(b) and Article 2(1) contain specific provisions applicable to foreigners regardless of whether they are nationals of the EU or of countries party to the European Economic Area Agreement.

– Order PRE/572/2006 of 28 February implementing Royal Decree 1665/1991 of 25 October regulating the general system by which diplomas of higher education awarded by Member States of the European Union and other states parties to the European Economic Area Agreement are recognised, requiring a minimum of three years of instruction in the case of professions listed under the Ministry of Industry, Tourism and Trade (*BOE* 122, 23.05.06).

*Note:* Concerning Royal Decree 1665/1991, see heading VIII of the Chronicle of the 1991 edition of this Yearbook.

– Law 8/2006 of 24 April regarding troops and navy personnel (*BOE* 98, 25.04.06).

*Note:* Articles 3(1)(a), 3(2), 8(3) and 11(3) contain specific provisions for aliens desiring to join the armed services (troops and navy personnel).

– Organic Law 2/2006 of 3 May regarding Education (*BOE* 106, 4.05.02006).

*Note:* For the purpose of this chronicle, special mention should be made of Article 38(5) (university entrance examination for students from certain foreign educational systems), Articles 96(4) and 97(2) (access for foreign professors in certain disciplines) and Additional Provision 19 (alien students).

– Royal Decree 523/2006 of 28 April eliminating the requirement to furnish a certificate of municipal registration as the document proving legal domicile and residency in administrative proceedings of the General State Administration and public bodies associated with or dependent upon the latter (*BOE* 110, 9.05.06).

*Note:* That Decree's sole Additional Provision makes it applicable to alien proceedings.

– Order ECI/1519/2006 of 11 May laying down the general criteria for the definition and application of supplementary academic requirements prior to the official acceptance of diplomas awarded by foreign centres for higher education (*BOE* 119, 19.05.06).

– Law 26/2006 of 17 July on the brokering of private insurance and reinsurance (*BOE* 170, 18.07.06).

*Note:* Additional provision 7 calls for the application of Organic Law 4/2000 on the rights and freedoms of aliens in Spain and their social integration and the Regulation of everything relating to the undertaking of activities in this field.

– Law 34/2006 of 30 October on gaining access to the professions of Court Lawyer and Barrister (*BOE* 260, 31.10.06).

*Note:* The First Additional Provision stipulates that the right of establishment to practice Law as a Lawyer or barrister in Spain with a professional degree earned in another EU member country or a country party to the Agreement on the European Economic Area shall be exercised in accordance with specific legislation governing such matters.

– Law 43/2006 of 29 December on the improvement and growth of employment (*BOE* 312, 30.012.06).

*Note:* Additional Provision nine authorises the Government to regulate the proceeding by which work permits are issued to aliens for the purpose of taking part in the international exposition – Expo Zaragoza 2008.

## **IX. NATURAL PERSONS: LEGAL INDIVIDUALITY, CAPACITY AND NAME**

– Instruction of 20 March 2006 issued by the Directorate-General for Notary Public Registries on the prevention of counterfeit documents regarding marital status (*BOE* 97, 24.04.06).

– Law 40/2006 of 14 December regarding the Spanish Citizenship Statute abroad (*BOE* 299, 15.12.06).

*Note:* In addition to other issues, this regulation seeks to guarantee the exercise of the constitutional rights and duties of Spanish citizens abroad on an equal footing as those residing in national territory.

## **X. FAMILY LAW**

– Law 1/2006 of the Autonomous Community of La Rioja of 28 February on the protection of minors in La Rioja (*BOE* 70, 23.03.06).

*Note:* Of particular interest to this chronicle are the precepts referring to alien minors (Article 19(3) and Additional Provision 2 and to international adoption [Articles 92(2) and (3), 94(2), 95, 104, 105, 107(3), 108(1), 109(3), 113(c), 114(4)(b), 118(1)(a), 118(2)(s)]. As to their scope, see heading XXIV of this chronicle below.

– Instruction of 28 February 2006 of the Directorate-General of Registries and Notaries Public regarding the jurisdiction of Civil Municipal Registries in matters of acquiring Spanish nationality and international adoptions (*BOE* 71, 24.03.06).

– Resolution-Circular of 15 July of the Directorate-General for Notary Public Registries on the recognition and inscription of international adoptions in the Spanish Civil Registry (*BOE* 207, 30.08.06).

## **XI. SUCCESSIONS**

## **XII. CONTRACTS**

– Law 26/2006 of 17 July on the brokering of private insurance and reinsurance (*BOE* 170, 18.07.06).

*Note:* This law contains certain provisions relating to private insurance and reinsurance brokering with foreign countries: Articles 2(3)(b), 2(4), 3(3)(a), 5(3), 21(3)(h), 27(1)(e), 40, 41, 42(7), 44(1), 44(3), 46(2), 51, 52(1), 54(1), 55(2), 65 to 68, Additional Provision 7, and Transitional Provisions 3 and 4.

– Aeronautic Circular 3/2006 of 10 November of the Directorate-General of Civil Aviation regulating the leasing of aircraft between airlines foregoing inscription in the Aircraft Licensing Registry (*BOE* 278, 21.011.06).

*Note:* This provision is applicable to the leasing of aircraft which are the property of Spanish or foreign airlines (see Article 2).

– Law 42/2006 of 28 December on the General State Budget for 2007 (*BOE* 311, 29.12.06).

*Note:* Additional Provision 33 establishes the upper limit for the 2007 fiscal year for the coverage of newly engaged workers who can be assured by the *Compañía Española de Seguros de Crédito a la Exportación, Sociedad Anónima* (CESCE).

– Law 44/2006 of 29 December on improving consumer and user protection (*BOE* 312, 30.12.06).

*Note:* Article 1(4) amends paragraphs 1–3 of Article 10 bis of the General Law for the Defence of Consumers and Users. Article 2(1) provides new wording for Article 3(2) of the Law on General Engagement Conditions. These precepts had been declared contrary to Community Law by virtue of the 09.09.04 judgement of the Court of Justice of the European Communities in Case C-70/2003.

### **XIII. TORTS**

– Law 12/2006 of 16 May amending the consolidated text of the Insurance Clearing Consortium's Legal Statute approved by Legislative Royal Decree 7/2004 of 29 October and the Securities Market Act, Law 24/1988 of 28 July (*BOE* 117, 15.05.06).

*Note:* Art 1(1) amends Article 6 of the consolidated text of the Insurance Clearing Consortium's Legal Statutes making this body responsible for the payment of personal damages deriving from extraordinary events occurring abroad when the policy-holder is habitual resident of Spain.

– Royal Decree 1265/2006 of 8 November amending the Regulation concerning extraordinary risk coverage, approved by Royal Decree 300/2004 of 20 February (*BOE* 279, 22.11.06).

*Note:* Paragraph 1 of the Sole Article amends Article 1(3) of the Regulation of extraordinary risk coverage establishing that the Insurance Clearing Consortium will also cover personal damages deriving from extraordinary events occurring abroad when the policy-holder is habitual resident of Spain. See Law 12/2006 above.

### **XIV. PROPERTY**

– Resolution of 24 October 2006 of the Technical Secretariat-General ordering the publication of the General Regulation concerning Special Regulations 1 and 2 and also concerning the standard contract for participation in the International Exposition of Zaragoza 2008 (*BOE* 261, 1.11.06).

*Note:* Article 31 concerns the regulatory framework applicable to the protection of intellectual and industrial property.

## **XV. COMPETITION LAW**

– Law 12/2006 of 16 May amending the consolidated text of the Insurance Clearing Consortium's Legal Statute approved by Legislative Royal Decree 7/2004 of 29 October and the Securities Market Act, Law 24/1988 of 28 July (*BOE* 117, 15.05.06).

*Note:* Article 2(4) adds a new Article 83 quarter to the Securities Market Act obliging investment service firms and Spanish credit institutions, including subsidiaries abroad, as well as the branch offices of non-Community investment service firms or credit institutions to inform the Spanish National Securities Commission of the suspicion of any operation using insider information or constituting a practice hindering free pricing mechanisms.

## **XVI. INVESTMENTS AND FOREIGN EXCHANGE**

– Order ITC/962/2006 of 13 March amending Order ECO/180/2003 of 22 January regarding the State's coverage of risks arising from external trade, from external investments and economic transactions abroad (*BOE* 80, 4.04.06).

– Order EHA/1439/2006 of 3 May regulating statements regarding the movement of sums of money as means of payment in the sphere of money laundering (*BOE* 114, 13.05.06).

– Circular 2/2006 of 27 from the Spanish National Securities Commission regarding information on collective foreign investment institutions inscribed at the Registries of the National Securities Commission (*BOE* 176, 25.07.06).

– Order EHA/ 2619/2006 of 28 July subjecting certain parties undertaking currency exchange activities or managing the transfer of capital abroad to obligations with a view to preventing money laundering (*BOE* 190, 10.08.06).

– Circular 3/2006 of 28 July regarding Residents who are holders of foreign accounts (*BOE* 191, 11.08.06; error correction *BOE* 224, 19.09.06).

*Note:* This provision revokes *Banco de España* Circular 24/1992 of 18 December (see heading XVI of the Chronicle of the 1992 edition of this Yearbook).

## **XVII. FOREIGN TRADE LAW**

– Order APA/4139/2005 of 23 December amending Annex V of Royal Decree 58/2005 of 21 January ordering the adoption of protective measures against the introduction and dissemination in national territory and within the European Community of organisms which are harmful to plants or plant products and their export and transit to third countries (*BOE* 2, 3.01.06).

- Order ITC/60/2006 of 12 January amending Annex I of Royal Decree 1782/2004 of 30 July establishing the control Regulation on external trade in defence material, other material and dual-use items and technologies (*BOE* 20, 24.01.06).
- Order APA/94/2006 of 26 January amending the Order of 12 March 1987 laying down Canary Island plant health regulations concerning the import, export and transit of plants and plant products prohibiting the import of palm species into the Autonomous Community of the Canary Islands (*BOE* 24, 28.01.06).
- Decision of 2 January 2006 issued by the Department of Customs and Excise Duties of the National Tax Administration Agency amending the Decision of 11 December 2000 regulating the simplified proceeding concerning consignors and consignees authorised for Community/common transit, authorised consignors of documents attesting to the Community nature of goods and authorised consignors of control documents T-5 (*BOE* 26, 31.01.06).
- Royal Decree 65/2006 of 30 January laying down the requirements for the import and export of biological samples (*BOE* 32, 7.02.06).
- Order EHA/444/2006 of 14 February regarding support documentation for the import of automotive vehicles (*BOE* 46, 23.02.06; error correction *BOE* 68, 21.03.06).
- Order APA/725/2006 of 10 March amending Annex IV of Royal Decree 58/2005 of 21 January ordering the adoption of protective measures against the introduction and dissemination in national territory and within the European Community of organisms which are harmful to plants or plant products and their export and transit to third countries (*BOE* 64, 16.03.06).
- Order APA/1242/2006 of 26 April amending certain Annexes of Royal Decree 58/2005 of 21 January ordering the adoption of protective measures against the introduction and dissemination in national territory and within the European Community of organisms which are harmful to plants or plant products and their export and transit to third countries (*BOE* 101, 28.04.06).
- Decision of 10 April 2006 issued by the Department of Customs and Excise Duties of the National Tax Administration Agency containing the instructions for the formalisation of the Single Administrative Document (*BOE* 103, 1.05.06).  
*Note:* This provision revokes the 15.12.03 Decision of the Department of Customs and Excise Duties of the National Tax Administration Agency (see heading XVII of the Chronicle of the 2003 volume of this Yearbook).
- Royal Decree 471/2006 of 21 April amending Royal Decree 58/2005 of 21 January ordering the adoption of protective measures against the introduction and dissemination in national territory and within the European Community of organisms

which are harmful to plants or plant products and their export and transit to third countries (*BOE* 112, 11.05.06).

*Note:* As concerns Royal Decree 58/2005 see heading XVII of the Chronicle of the 2005 volume of this Yearbook. See above under this heading Order APA/4139/2005 of 23 December, Order APA/725/2006 of 10 March, and Order APA/1242/2006 of 26 April.

– Royal Decree 639/2006 of 26 May amending Royal Decree 2551/1994 of 29 December laying down animal health and health-care conditions applicable to the exchange and import of products not subject to the specific rules laid down in Royal Decree 49/1993 of 15 January and in Royal Decree 1316/1992 of 30 October (*BOE* 126, 27.05.06).

– Order PRE/1702/2006 of 29 May including certain active substances in Annex I of Royal Decree 2163/1994 of 4 November setting up the harmonised Community authorisation system for trading in and use of plant health products (*BOE* 131, 2.06.06).

– Order EHA/2343/2006 of 3 July regarding the intervention of customs authorities in cases where goods are declared suspicious of infringing intellectual property rights (*BOE* 171, 19.07.06).

– Decision of 20 July 2006 of the Secretariat of State for Tourism and Trade establishing the procedure for the processing of external trade authorisations pursuant to Council Regulation (EC) No 1263/2005 of 27 June 2005 on trade in certain items which could be used to enforce the death penalty or to inflict torture or other cruel, inhumane or humiliating treatment or punishment (*BOE* 176, 25.07.06).

– Law 29/2006 of 26 July on guarantees and the rational use of medicines and health-care products (*BOE* 178, 27.07.06).

*Note:* Special mention should be made of Articles 72 to 74 on health-care guarantees applicable to the external trade in medicines.

– Decision of 17 August 2006 issued by the Directorate-General of the Civil Guard creating the document for the intra-Community transfer of explosives (*BOE* 220, 14.09.06).

– Decision of 24 October 2006 of the Technical Secretariat-General ordering the publication of the General Regulation concerning Special Regulations 1 and 2 and also concerning the standard contract for participation in the International Exposition of Zaragoza 2008 (*BOE* 261, 1.11.06).

*Note:* Article 25 lays down the Customs procedure for the goods and articles of foreign origin forming part of the exhibition.



– Law 42/2006 of 28 December on the General State Budget for 2007 (*BOE* 311, 29.12.06).

*Note:* Final provision 14 amends additional provision 19 of Law 46/1985 as concerns prohibition of the import, circulation and production of support material related to gambling.

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

## **XVIII. BUSINESS ASSOCIATION / CORPORATIONS**

– Law 7/2006 of 24 April amending the consolidated text of the Public Limited Company Act approved by Legislative Royal Decree 1564/1989 of 22 December (*BOE* 98, 25.04.06).

*Note:* Articles 181 and 190 of the Public Limited Company Act are amended with a view to eliminating the possibility of drawing up an abbreviated balance sheet or an abbreviated profit and loss account in the case of firms whose securities are marketable in a regulated market of any EU Member State.

– Royal Decree 419/2006 of 7 April amending Royal Decree 2485/1998 of 13 November on the regulation of the franchise procedure and the register of franchisers (*BOE* 100, 27.04.06).

*Note:* Paragraph 5 of the sole Article amends Article 7(1) of Royal Decree 2485/1998 of 13 November whose paragraph f) defines the specific documents required for foreign firms to gain access to the Franchisers Registry.

– Royal Decree 920/2006 of 28 July establishing the general Regulation for the provision of radio and television cable broadcasting services (*BOE* 210, 2.09.06).

*Note:* Special mention should be made of Article 7(1)(c) (domicile in Spain of foreign companies or natural persons) and Article 11 (primary broadcast of channels whose owners are established in or under the jurisdiction of foreign countries).

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

## **XIX. BANKRUPTCY**

## **XX. TRANSPORT LAW**

– Royal Decree 547/2006 of 5 May regarding the safety of third country aircraft using airports and other aerodromes in Spanish territory (*BOE* 113, 12.05.06).

## **XXI. LABOUR LAW AND SOCIAL SECURITY**

– Order TAS/292/2006 of 10 February implementing Royal Decree 728/1993 of 14 May providing old age pensions for Spanish emigrants (*BOE* 36, 11.02.06).

*Note:* This provision is based on Royal Decree 728/1993 of 14 May, amended by Royal Decree 1612/2005 of 30 December. In respect of this provision, see heading XXI of the Chronicle of this Yearbook corresponding to 1993 and 2005 respectively. See below the Decision of 23 March 2006 of the Directorate-General for Emigration.

– Decision of 1 March 2006 of the Directorate-General for Emigration giving Cuba a special period within which to submit the certificate of existence and income statement for beneficiaries of state pensions (*BOE* 56, 7.03.06).

*Note:* See above Order TAS/292/2006 of 10 February.

– Decision of 1 March 2006 of the Directorate-General for Emigration giving Morocco a special period within which to submit the certificate of existence and income statement for beneficiaries of state pensions (*BOE* 56, 7.03.06).

*Note:* See above Order TAS/292/2006 of 10 February.

– Decision of 1 March 2006 of the Directorate-General for Emigration giving Mexico a special period within which to submit the certificate of existence and income statement for beneficiaries of state pensions (*BOE* 56, 7.03.06).

*Note:* See above Order TAS/292/2006 of 10 February.

– Decision of 14 March 2006 of the Directorate-General for Emigration giving Brazil a special period within which to submit the certificate of existence and income statement for beneficiaries of state pensions (*BOE* 74, 28.03.06).

*Note:* See above Order TAS/292/2006 of 10 February.

– Decision of 23 March 2006 of the Directorate-General for Emigration providing a special period within which to submit the certificate of existence and income statement for beneficiaries of old-age pensions in Spain (*BOE* 82, 6.04.06).

*Note:* See above Order TAS/292/2006 of 10 February.

– Law 11/2006 of 16 May adapting Spanish legislation to the Cross-border Activities Procedure regulated under Directive 2003/41/EC of the European Parliament and of the Council of 3 June 2003 on the activities and supervision of institutions for occupational retirement provision (*BOE* 117, 17.05.06).

– Order TAS/1487/2006 of 8 May amending the Order of 19 November 1997 establishing the maximum and minimum reimbursement amounts for undertakings registered under the special Social Security scheme for seafarers for the payment of health-care expenses incurred by their workers at foreign ports (*BOE* 117, 17.05.06).

– Decision of 4 July 2006 of the Directorate-General for Emigration establishing the period within which to submit the certificate of existence and income statement for beneficiaries of old-age pensions and economic benefits paid to citizens

of Spanish origin who went abroad as displaced persons when they were minors as a consequence of the Civil War and who lived most of their lives outside of Spain (*BOE* 168, 15.07.06).

*Note:* See above Order TAS/292/2006 of 10 February.

– Law 31/2006 of 18 October regarding the involvement of workers in public limited companies and European cooperatives (*BOE* 250, 19.10.06).

## **XXII. CRIMINAL LAW**

## **XXIII. TAX LAW**

– Royal Decree 175/2006 of 10 February amending Royal Decree 1326/1987 of 11 September laying down the enforcement procedure of European Community Directives regarding the exchange of tax information and attributing powers within the sphere of Council Regulation (EC) No 2073/2004 of 16 November on administrative cooperation in the field of excise duties (*BOE* 46, 23.02.06).

– Order EHA/1371/2006 of 4 May approving corporate tax and non-resident income tax forms corresponding to permanent establishments and to entities operating under an income attribution scheme constituted abroad and present in Spain for the tax period from 1 January through 31.01.05, issuing instructions on filing and payment procedures, establishing general conditions and telematic filing procedures and amending certain rules on the fractioned payment of the aforementioned taxes (*BOE* 111, 10.05.06).

– Order EHA/1674/2006 of 24 May which, in the sphere of non-resident income tax and income obtained in the absence of a permanent establishment, lays down a special procedure for proof of residence of certain non-resident shareholders or stakeholders in the case of cross-border trade contracts concerning shares or participations involving Spanish collective investment institutions via global accounts subscribed to with broker entities residing abroad and regulating the information which these entities must file with the Spanish Tax Administration (*BOE* 130, 1.06.06).

– Decision 1/2006 of 15 June of the Directorate-General for Taxes regarding limitations on the scope of the Corporate Tax deduction for export activities pursuant to the 22 March 2006 Decision of the European Commission regarding State Aid, No E 22/2004-Spain (*BOE* 150, 24.06.06).

– Law 25/2006 of 17 July amending the tax scheme applicable to enterprise restructuring and the port system and approving tax measures for the financing of the health-care system and the road transport sector (*BOE* 170, 18.07.06).

*Note:* Article 3(5) amends Article 84(1) of the Corporate Tax Act in the sense of not including certain operations related to foreign countries as taxable income for the purposes of the said tax.

– Decision of 21 July of the Directorate-General for the National Tax Administration Agency laying down the procedure by which Spain receives income from other States and dependent or associated territories deriving from the enforcement of Council Directive 2003/48/EC of 3 June 2003 (*BOE* 223, 18.09.06; error correction *BOE* 223, 18.09.06).

*Note:* The ultimate objective of this provision is to guarantee that interest paid on savings in one European Union Member State to natural persons residing in another Member State is subject to tax payment in the beneficiary's State of residence.

– Order EHA/3548/2006 of 4 October approving the forms, conditions and procedure for the electronic submission of tax statements concerning Excise Manufacturing Duties and the Tax on the Retail Sale of Certain Hydrocarbons and establishing the compulsory electronic submission of form 380 (Statement-settlement of Value Added Tax levied on operations having to do with imports (*BOE* 278, 21.11.06).

– Law 35/2006 of 28 November regarding Personal Income Tax and partial amendment of Corporate Tax Laws, non-resident income tax and wealth tax (*BOE* 285, 29.11.06).

*Note:* Of special interest for this Chronicle are Articles 5 (respect for international Treaties and Conventions), 7(p) (remuneration for work undertaken abroad as exempted income) 8(1)(b) (income tax applicable to residents abroad), 9 and 10 (tax payers with habitual residence in Spain and abroad), 65 (scale applicable to residents abroad), 66(2) (tax rate levied on the savings of taxpayers residing abroad), 80 (deduction for international double taxation), 91 (attribution of income under the international fiscal transparency procedure), 93 (tax procedure applicable to workers displaced in Spanish territory), second Final Provision 4 (amendment of Article 67(2) of the Corporate Tax Act in respect of the concept of parent company).

– Law 42/2006 of 28 December on the General State Budget for 2007 (*BOE* 311, 29.12.06).

*Note:* Article 63 amends Article 14(1)(j) of the non-resident income tax Law as concerns the tax exemption for dividends received by non-resident taxpayers.

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

## XXIV. INTERLOCAL CONFLICT OF LAWS

– Law 1/2006 of the Autonomous Community of La Rioja of 28 February on the protection of minors in La Rioja (*BOE* 70, 23.03.06).

*Note:* Article 2(2)(3) establishing the scope of the Law is of special interest to this Chronicle.

– Law 5/2006 of the Autonomous Community of Catalonia of 10 May regarding Book Five of the Catalanian Civil Code regarding royal rights (*BOE* 148, 22.06.06).

– Organic Law 6/2006 of 19 July reforming Catalonia's Statute of Autonomy (*BOE* 172, 20.07.06).

*Note:* Having regard to this Chronicle, special mention should be made of Articles 7 (political status of Catalonia), 14 (territorial applicability of regulations), 129 and 130 (jurisdiction of the Generalitat of Catalonia in matters of civil and procedural Law).

– Law 2/2006 of the Autonomous Community of Galicia of 14 June on civil Law in Galicia (*BOE* 191, 11.08.06).