

# *Spanish Municipal Legislation Concerning Matters of Private International Law Published in 2005*

This chronicle was prepared at the School of Law of the *Universitat de les Illes Balears* (University of the Balearic Islands) by Dr. Luis Garau Juaneda, Professor of International Private Law, Dr. Federico F. Garau Sobrino, Professor of International Private Law and Dr. Silvia Feliu Álvarez de Sotomayor, Assistant Professor of International Private Law.

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

## **II. INTERNATIONAL JURISDICTION**

– Organic Law 3/2005, of July 8, amending Organic Law 6/1985, of 1 July, on the Judiciary, to extraterritorially prosecute the practice of female genital mutilation (*BOE* 163, 9.7.05).

NOTE: This provision adds a new section to Art. 23.4 of the Organic Law on the Judiciary, regulating the international jurisdiction of Spanish courts in criminal matters.

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

– Law 5/2005 of the Autonomous Community of Galicia, of 25 April, regulating the appeal for cassation in Galician civil law matters (*BOE* 135, 7.6.05).

– Law 4/2005 of the Autonomous Community of Aragon, of June 14, on cassation in the Autonomous Community of Aragon (*BOE* 201, 22.8.05).

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

## **V. INTERNATIONAL COMMERCIAL ARBITRATION**

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

## **VII. NATIONALITY**

– Royal Decree 1553/2005, of 23 December, regulating issuance of the national identity document and electronic signature certificates (*BOE* 307, 24.12.05).

NOTE: Of interest to this chronicle is Art. 1.2, that establishes that the national identity document is sufficient to accredit the holder as a Spanish national.

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

– Royal Decree 2393/2004, of 30 December, approving the Regulation of Organic Law 4/2000, of January 11, on the rights and freedoms of aliens in Spain and their social integration (*BOE* 6, 7.1.05; correction of errors *BOE* 130, 1.6.05).

NOTE: This abolishes the previous Regulation of Organic Law 4/2000, approved by Royal Decree 864/2001, of 20 July (see Section VIII of the chronicles in the 2001 and 2002 Yearbooks). On Organic Law 4/2000 and subsequent modifications, see Section VIII of the Chronicles for 1999, 2000 and 2003.

– Resolution of 10 January of 2005, by the Secretariat of State for Immigration and Emigration, on the delegation of jurisdiction over admission, transfer, release and extension of stay in Migration Centres (*BOE* 18, 21.1.05).

– Order PRE/140/2005, of 2 February, establishing the procedure applicable to the normalisation process provided for in the Third transitory provision of Royal Decree 2393/2004, of 30 December, approving the Regulation of Organic Law 4/2000, of 11 January, on rights and freedoms of aliens in Spain and their social integration (*BOE* 29, 3.2.05).

NOTE: For Royal Decree 2393/2004, see above in this section.

– Resolution of 4 February 2005, by the Office of the Deputy Secretary, which provides for publication of the collaboration agreement between the Secretariat of State for Immigration and Emigration, the Secretariat of State for Social Security and the Office of the Deputy Secretary for Public Administrations on the implementation of the process of normalising alien labour status (*BOE* 31, 5.2.05).

– Resolution of 4 February 2005, of the Office of the Deputy Secretary providing for the publication of the Agreement of the Council of Ministers of 30 December 2004, extending the validity of the Agreement of 19 December 2003, determining the contingent of alien non-community workers in Spain for 2004 (*BOE* 31, 5.2.05).

NOTE: On the Agreement of December 2003, published under the Resolution of 29 December 2003, see Section VIII of the chronicle in the 2003 Yearbook.

– Resolution of 23 December 2004, of the Directorate General for Civil Aviation, authorizing onboard flight mechanics with licenses issued in the European Union to citizens thereof to act as members of flight crews on board aircraft registered in Spain (*BOE* 35, 10.2.05).

– Order TAS/244/2005, of 10 February, creating cash payment desks at refugee lodging centres and temporary immigrant centres (*BOE* 37, 10.2.05).

– Royal Decree 118/2005, of 4 February, approving the General Statutes for Associations of Commercial Agents of Spain and their General Council (*BOE* 40, 16.2.05).

NOTE: Of interest to this chronicle, is Art. 3.3, which establishes the requirements for nationals of countries of the European Economic Space and third-country citizens to join national professional associations.

– Resolution of 8 February 2005, on the Public Service of State Employment, establishing the procedure for constituting the Catalogue of Hard-To-Fill Occupations regulated under Article 50. a) of the Regulation of Organic Law 4/2000, of 11 January, on rights and freedoms of aliens in Spain and their social integration, approved by Royal Decree 2393/2004, of 30 December (*BOE* 47, 24.2.05).

NOTE: For Royal Decree 2393/2004 see above in this section.

– Royal Decree 309/2005, of 18 March, amending Royal Decree 285/2004, of 20 February, regulating the conditions for homologation and validation of foreign higher education degrees and courses of study (*BOE* 67, 19.3.05).

– Resolution of 26 May 2005, by the Office of the Deputy Secretary, providing for the publication of the Resolution of 28 April 2005, by the National Statistics Institute and the Directorate General for Local Cooperation, setting forth technical instructions to municipal government on the procedure by which to determine the expiration of the registration of non-community aliens lacking permanent residence permits that are not renewed every two years (*BOE* 128, 30.5.05).

– Order ECI/1711/2005, of 23 May, amending the Order of 23 September 1998, on entering into collaboration agreements with educational institutions that own educational centres located abroad (*BOE* 138, 10.6.05).

NOTE: This provision is based on Royal Decree 1027/1993 (see Section VIII of the chronicle in the 1993 and 1994 Yearbooks).

– Order ECI/1712/2005, of 2 June, amending Order ECI/3686/2004, of 3 November, setting forth rules for the application of Royal Decree 285/2004, of 20 February, regulating the conditions for homologation and validation of foreign higher education degrees (*BOE* 138, 10.6.05).

NOTE: For Royal Decree 285/2004 and Order ECI/3686/2004, see Section VIII of the chronicle in the 2004 Yearbook.

– Order TAS/1745/2005, of 3 June, regulating certification accrediting compliance with the requirement in Article 50.a) of the Regulation of Organic Law 4/2000, of 11 January, on the rights and freedoms of aliens in Spain and their social integration, approved by Royal Decree 2393/2004, of 30 December 30 (*BOE* 140, 13.6.05).

NOTE: Art. 50.a), of the Regulation refers to the national employment circumstances allowing for alien workers to be recruited. For Royal Decree 2393/2004, see above in this section.

– Royal Decree 652/2005, of 7 June, amending Royal Decree 2062/1999, of 30 December, regulating the minimum level of training for maritime occupations (*BOE* 143, 16.6.05).

NOTE: Amendments on recognition of professional degrees granted by the authorities of other countries were necessary owing to the changes in community rules in this area.

– Law 30/2005, of 29 December, on the General State Budget for 2006 (*BOE* 312, 30.12.05).

NOTE: Additional provision number thirty-six establishes the percentage of the transport subsidies for Spanish citizens, citizens of the other European Union member states, of States belonging to the European Economic Space and Switzerland who are resident of the Canary Islands, the Balearic Islands, Ceuta and Melilla.

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

– Instruction of 10 February 2005, of the Directorate General for Registries and Public Notaries, approving the multilingual form of the Life Certificate set forth in Convention, 27 of the International Commission on Civil Status (*BOE* 57, 8.3.05).

– Circular of 11 January 2005, of the Directorate General of Registries and Public Notaries on the parties to the Conventions of the International Commission on Civil Status to which Spain is a party (*BOE* 138, 10.6.05).

– Law 24/2005, of 18 November, on reforms to boost productivity (*BOE* 277, 19.11.05).

NOTE: Among others, a provision of interest to this Chronicle is the Additional Provision Seven (amendment of Art. 16 of the Law on the Civil Registry on registration of international adoptions and births abroad), and Additional Provision Eight (amendment of Art. 18.2 of the Law on the Civil Registry, relating to the Central Civil Registry's keeping of books made up of duplicates of consular registrations).

– Royal Decree 1553/2005, of 23 December, regulating the issue of the national identify document and its electronic signature certificates (*BOE* 307, 24.12.05).

NOTE: Of interest for this chronicle are Art. 2.1, which establishes the right and obligation to obtain the identify document, and Art. 5.1.d), which determines the requirements for issue to Spaniards living abroad.

## X. FAMILY LAW

– Law 13/2005, of 1 July, which amends the Civil Code regarding the right to marry (*BOE* 157, 2.7.05).

NOTE: This provision basically introduces into Spanish law the possibility of marriage between persons of the same sex. See below the Circular Resolution of 29 July 2005, by the Directorate General for Registries and Public Notaries.

– Circular Resolution of 29 July 2005, by the Directorate General of Registries and Public Notaries, on civil marriage between persons of the same sex (*BOE* 188, 8.8.05).

NOTE: See Law 13/2005 above.

– Law 24/2005, of 18 November, on reforms to encourage productivity (*BOE* 277, 19.11.05).

NOTE: Among others, of interest to this chronicle is Additional Provision Seven (amendment of Art. 16 of the Law on the Civil Registry regarding registration of international adoptions and of births abroad).

– Circular Resolution of 31 October 2005, by the Directorate General for Registries and Public Notaries on international adoptions (*BOE* 308, 26.12.05).

## XI. SUCCESSIONS

## XII. CONTRACTS

– Law 26/2005, of 30 November, amending Law 49/2003, of 26 November, on the lease of undeveloped property (*BOE* 287, 1.12.05).

NOTE: By virtue of paragraph Four of the Single Article, new language is provided for Art. 9 of the Law on the Lease of undeveloped property, paragraph 2 of which regulates the conditions in which foreign persons and entities may be lessees.

– Law 30/2005, of 29 December, on the General State Budget for 2006 (*BOE* 312, 30.12.05).

NOTE: Additional Provision Twenty-Four establishes the maximum limit for the 2006 fiscal year of coverage for new export credit insurance subscriptions, excluding the modality of open export management (PAGEX), the 100 Policy and the Master Policy, that may be insured and distributed by the *Compañía Española de Seguros de Crédito a la Exportación, Sociedad Anónima (CESCE)* (Spanish Export Credit Insurance Company, Inc.).

### **XIII. TORTS**

### **XIV. PROPERTY**

– Royal Decree 5/2005, of 11 March, on emergency reforms to encourage productivity and improve public contracting (*BOE* 62, 14.3.05).

NOTE: For the purposes of this chronicle it is important to refer to Art. 17, which sets forth the law applicable to financial guarantees established for securities represented by annotation in account.

– Royal Decree 1414/2005, of 25 November, regulating the procedure for processing applications for registration in the community Registry of protected origin denominations and geographical indications, and opposition thereto (*BOE* 293, 8.12.05).

### **XV. COMPETITION LAW**

– Law 2/2005 of the Autonomous Community of Extremadura, of 24 June, on the creation of the Panel in Defence of Competition in Extremadura (*BOE* 180, 29.7.05).

NOTE: Art. 1.1 establishes the scope of application, referring to acts in violation or potentially in violation of competition that may take place throughout or in part of the territory of the Autonomous Community, with no economic impact whatsoever on the rest of national territory.

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

– Resolution of 30 November 2004, of the Directorate General for Registries and Public Notaries, regarding compliance with the Instruction of 10 December 1999, on the obligations of Public Notaries and Property and Business Registrars in regard to prevention of money laundering (*BOE* 3, 4.1.05).

– Royal Decree 54/2005, of 21 January, amending the Regulation of Law 19/1993, of 28 December, on certain money laundering prevention measures, approved by Royal Decree 925/1995, of 9 June, and other financial and banking system regulations (*BOE* 19, 22.1.05; correction of errors *BOE* 22, 26.1.05).

– Order EHA/2963/2005, of 20 September, regulating the Central Agency for the Prevention of Money Laundering within the General Council of Public Notaries (*BOE* 229, 24.9.05).

NOTE: See Law 19/2003 on the legal system for capital movements and economic transactions abroad and certain measures to prevent money laundering, Law 19/1993 on certain measures to prevent money laundering and Royal Decree 925/1995 which approves the Regulations under Law 19/1993 (see section XVI of the chronicle in the 2003, 1993–1994 and 1995–1996 Yearbooks respectively).

- Royal Decree 1310/2005, of 4 November 4, which partially implements Law 24/1988, of 28 July, on the Securities Market, regarding admission for trading of securities in official secondary markets, public sale or subscription offers and the brochures required for such purpose (BOE 274, 16.11.05).

## **XVII. FOREIGN TRADE LAW**

- Royal Decree 58/2005, of 21 January, adopting measures to Protect against the introduction and dissemination in national territory and the European Community as well as export or transit to third countries of organisms harmful to plants and plant products, (BOE 19, 22.1.05).
  - Royal Decree 11/2005, of 14 January, modifying Royal Decree 1785/2000, of 27 October, on intra-community circulation of medical drugs for use in humans (BOE 24, 28.1.05).
  - Resolution of 26 January 2005, by the Presidency of the State Agency for Tax Administration, on preparation of statistics on trade in goods among Member States (Intrastat) (BOE 33, 8.2.05; correction of errors BOE 62, 14.3.05).
  - Order APA/431/2005, of 18 February, which amends the annexes to Royal Decree 58/2005, of 21 January, by which measures are adopted to protect against the introduction and dissemination in national territory and the European Community, and the export or transit to third countries of organisms harmful to plants and plant products (BOE 49, 26.2.05).
- NOTE: For Royal Decree 58/2005 see above in this section.

- Order APA/1439/2005, of 17 May, amending the Order of 17 May 1993, standardising plant health passports for the circulation of certain plants, plant products and other objects within the Community and establishing procedures for issuance of such passports and the conditions and procedures for their replacement (BOE 122, 23.5.05).
- Order APA/1440/2005, of 17 May 17, amending certain annexes of Royal Decree 58/2005, of 21 January, adopting measures to protect against the introduction and dissemination in national territory and the European Community and the export and transit to third countries of organisms that are harmful to plants or plant products (BOE 122, 23.5.05; errata correction BOE 143, 16.6.05).
- Order EHA/1646/2005, of 31 May, establishing certain rules on the import and export of rough diamonds for the application of the Kimberley Process International Certification Scheme (BOE 135, 7.6.05).

– Order EHA/1755/2005, of 6 June, establishing the applicable rules for favourable tariff treatment of certain goods by reason of kind or special use (BOE 141, 14.6.05).

– Resolution of 31 May 2005, by the Department of Customs and Excise Taxes of the State Agency for Tax Administration, modifying the Resolution of 15 December 2003, on instructions for the formalization of the Single Administrative Document (BOE 156, 1.7.05).

NOTE: For the Resolution of 15 December 2003 see Section XVII of this chronicle in the 2003 Yearbook.

– Order EHA/2566/2005, of 20 July, authorizing Loterías y Apuestas del Estado (State Lottery and Wagering Agency) to market and operate their products through the internet and other interactive systems (BOE 187, 6.8.05).

NOTE: Paragraph Three establishes special provisions to prevent cross border wagers.

– Resolution of 29 August 2005, by the Presidency of the State Tax Agency, modifying the resolution of 26 January 2005, on preparation of statistics on the exchange of goods among Member States (Intrastat System) (BOE 215, 8.9.05).

– Royal Decree 1085/2005, of 16 September, establishing animal health rules for the import and transit through Spain of certain live *ungulates* from third countries (BOE 229, 24.9.05).

– Law 24/2005, of 18 November, on reforms to promote productivity (BOE 277, 19.11.05).

NOTE: Among other provisions, of interest to this chronicle is the Additional Provision Six [Regulation of the guarantees required to grant Development Aid Fund (DAF) credits].

– Order EHA/3798/2005, of 29 November, establishing advance declaration in the circulation of ethyl alcohol in internal territory, modifying Order HAC/2696/2003, of 27 August, which established the advance warning system for the intracommunity circulation of certain products subject to Manufacturing Excise Tax (BOE 292, 7.12.05).

– Order EHA/4040/2005, of 21 December, setting thresholds relating to statistics on the exchange of goods among European Union Member States for 2006 (BOE 308, 26.12.05).

– Law 30/2005, of 29 December, on the General State Budget for 2006 (BOE 312, 30.12.05).



NOTE: Additional Provision Fifty-Seven amends the Additional Provision Eighteen of Law 46/1985, and prohibits the circulation, trade, holding or production of any means in support of games of chance or similar activities.

– Order ITC/4112/2005, of 30 December, establishing rules applicable to intra-community and international exchanges of electrical energy (BOE 313, 31.12.05).

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

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

– Correction of errors in Legislative Royal Decree 6/2004, of 29 October, approving the re consolidated text of the Law on the regulation and supervision of private insurance (BOE 28, 2.2.05).

NOTE: For Legislative Royal Decree 6/2004 see Section XVIII of the chronicle in the 2004 Yearbook.

– Circular 1/2005, of 1 April, of the National Securities Market Commission, amending the forms for periodic public reporting by securities issuing entities listed on securities exchanges (BOE 82, 6.4.05).

– Law 5/2005, of 22 April, on supervision of financial conglomerates and amending other financial sector laws (BOE 97, 23.4.05).

NOTE: Of interest to this Chronicle is Art. 3, which establishes the scope of application of the Law, namely, which financial conglomerates are subject to this Law (certain entities with corporate domicile in Spain or abroad).

– Law 19/2005, of 14 November, on European corporations domiciled in Spain (BOE 273, 15.11.05).

– Law 20/2005, of 14 November, on the creation of the Registry of Insurance Contracts covering death (BOE 273, 15.11.05).

NOTE: Art. 5.1.3 establishes that the obligation to register such insurance contracts in the General Registry of Last Wills and Testaments is applicable to both Spanish insurers and insurers domiciled in a country belonging to the European Economic Space with activity in Spain in accordance with the rules on the right to establishment or the rules on free-lance provisions of services.

– Royal Decree 1337/2005, of 11 November, approving Regulations for foundations acting nationwide (BOE 279, 22.11.05).

NOTE: For the purposes of this chronicle, special reference is made to Art. 2.1.b) (application of the Regulation to, *inter alia*, delegations of foreign foundations acting principally in the territory of more than one autonomous community, regarding

their assets in Spain and all activities carried out on national territory), and Art. 4 (regulations on delegations in Spain of foreign foundations).

– Law 25/2005, of 24 November, regulating venture capital entities and their management companies (BOE 282, 25.11.05).

NOTE: Of interest to this chronicle are the following provisions: Art. 3. 3.i), Art. 10.2.b), Art. 18.3.a), Arts. 19 and 20, and Additional Provision 4.

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

## **XIX. BANKRUPTCY**

– Law 6/2005, of 22 April, on reorganization and disposal of credit-granting entities (BOE n. 97, 23.4.05).

NOTE: For the purposes of this chronicle, special reference is made to Art. 2 (scope of application), Art. 6 (competence of Spanish authorities to determine the application to credit-granting entities authorised to operate in Spain of reorganization and disposal measures, and the obligation to report to the competent supervisory authorities of the Member States), and Arts. 7, 8 and 21 (law applicable to reorganization measures).

## **XX. TRANSPORT LAW**

– Law 28/2005, of 26 December, on health measures in respect of tobacco use and regulating the sale, supply, use, and advertising of tobacco products (BOE 309, 27.12.05).

NOTE: Art. 7.g) sets forth a total prohibition of smoking in aircraft leaving from or arriving in domestic territory and on all flights of Spanish carriers, including code-share flights with foreign carriers.

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

– Law 3/2005, of 18 March, providing economic benefits to citizens of Spanish origin sent abroad as minors because of the Civil War, who lived most of their lives outside Spanish territory (BOE 68, 21.3.05).

NOTE: See below in this section Order TAS/1967/2005, of 24 June. See also below in this section Law 30/2005 on the General State Budget for 2006.

– Order TAS/1464/2005, of 20 May, regulating the procedure to issue and circulate settlement forms for expenses derived from the application of community regulations on workplace accidents and occupational diseases, as regards provision in kind of healthcare services (BOE 124, 25.5.05).

– Order TAS/1967/2005, of 24 June, establishing the provisions to implement and apply Law 3/2005, of 18 March, providing for economic benefits for citizens of Spanish origin sent abroad as minors because of the Civil War, and who spent most of their lives outside national territory (BOE 151, 25.6.05).

NOTE: On Law 3/2005 see above in this section.

– Resolution of 12 August 2005, by the Secretary of State for Immigration and Emigration, providing for publication of the Agreement by the Council of Ministers of 15 July 2005, approving the Instructions on the procedure for authorising the residence and employment in professional sports of foreigners (BOE 200, 22.8.05).

– Royal Decree 1041/2005, of 5 September, modifying the General Regulations on registration of companies and membership, enrolment, withdrawal and changes in employee data in the Social Security system; on contribution and payment of other benefits by the Social Security system; on collection by the Social Security system and on collaboration by Social Security in mutual workplace accident and occupational disease insurance companies, in addition to the Royal Decree on the assets of the Social Security system (BOE 222, 16.9.05).

NOTE: Of interest to this chronicle is Art. 1.10, which provides a new text for Art. 42 (membership and enrolment of aliens the Social Security system) of the General Regulations on company registration and membership, enrolment, withdrawal and changes in employee data in the Social Security system, approved by Royal Decree 84/1996.

– Royal Decree 1335/2005, of 11 November, regulating Social Security family benefits (BOE 279, 22.11.05).

NOTE: Of relevance to this chronicle are Arts. 20.1 and 22.1 (requirement of birth or formal adoption for entitlement to certain benefits), and Art. 28, paragraphs. 3 and 4 (ways to accredit residence in Spanish territory for entitlement to certain benefits).

– Law 30/2005, of 29 December, on the General State Budget for 2006 (BOE 312, 30.12.05).

NOTE: Additional Provision Fifty-one establishes certain provisions on old-age welfare pensions for Spanish emigrants. Additional Provision Fifty-Two regulates some aspects of the economic benefits established in Law 3/2005, entitling some citizens of Spanish origin sent abroad to an economic benefit (see above in this section).

– Royal Decree 1612/2005, of 30 December, modifying Royal Decree 728/1993, of 14 May, establishing old-age welfare pensions for Spanish emigrants (BOE 313, 31.12.05).

## **XXII. CRIMINAL LAW**

## **XXIII. TAX LAW**

– Royal Decree 161/2005, of 11 February, modifying Royal Decree 1326/1987, of 11 September, establishing the procedure for applying European Community directives on exchange of tax information (BOE 37, 12.2.05).

– Order EHA/748/2005, of 21 March, approving the forms for Corporate Tax and Non-Residents Income Tax returns corresponding to permanent establishments and entities under the system of attributing foreign-constituted income with presence on Spanish territory, for the 1 January to 31 December 2004 fiscal year, setting forth instructions on submitting returns and effecting payment, general conditions and procedures for on-line submission and instructions regarding payment in instalments of said tax (BOE 75, 29.3.05; error correction BOE 90, 15.4.05).

– Royal Decree 687/2005, of 10 June, modifying the Regulation on the Personal Income Tax, approved by Royal Decree 1775/2004, of 30 July, to regulate the special taxation system for the Tax on the Income of Non-Residents, and raising the percentage for standard expense deduction for farmers and livestock breeders under the simplified direct estimation system (BOE 139, 11.6.05).

– Order EHA/1731/2005, of 10 June, approving the form for Personal Income Tax return for taxpayers pertaining to the special taxation system through Tax on the Income of Non-Residents, as well as the form for use in reporting choice of tax option for said system, and modifying provisions on other return forms related to the application of this special system (BOE 139, 11.6.05).

– Resolution of 10 June 2005, by the Department of Customs and Excise Taxes of the State Tax Agency, modifying the Resolution of 16 September 2004, establishing the rules for filling out the accompanying documents regarding the circulation of products subject to excise tax on manufactured goods, the system for electronic transmission of certain documents, and the forms used for excise taxes, and approving form 511 (BOE 156, 1.7.05).

– Order EHA/2339/2005, of 13 July, approving form 299, which is the annual declaration of certain income obtained by individuals residing in other Member States of the European Union and in other countries and territories with which an information exchange agreement is in force, the hardware and software for computer-readable submission, and the procedure for on-line submission through the Internet and teleprocessing and modification of the Order of 21 December 2000, establishing the procedure for submission by teleprocessing of forms 187, 188, 190, 193, 194, 196, 198, 296, 345 and 347 and other rules relating to the issuance of fiscal residence certificates (BOE 171, 19.7.05).

– Royal Decree 939/2005, of 29 July, approving the General Regulation on Collection (BOE 210, 2.9.05).

NOTE: Art. 5 regulates the collection of resources of other national or foreign Public Administrations, and other international or supranational entities.

– Royal Decree 1122/2005, of 26 September, modifying the Regulations on Corporate Income Tax, approved by Royal Decree 1777/2004, of 30 July, in relation to coverage of credit risk coverage by financial entities, and Royal Decree 1778/2004, of 30 July, establishing reporting obligations regarding preferential shares and other debt instruments and certain income obtained by individuals who are residents of the European Union (BOE 239, 6.10.05).

– Royal Decree 1309/2005, of 4 November, approving the Regulations for Law 35/2003, of 4 November, on collective investment institutions, and adapting the tax scheme applicable to collective investment institutions (BOE 267, 8.11.05; errata correction BOE 301, 17.12.05).

NOTE: Of interest to this chronicle, are Art. 19 (marketing in Spain of foreign collective investment institutions), Art. 20 (marketing abroad of shares and participation in Spanish collective investment institutions), Art. 77 (authorisation of collective investment institution management companies subject controlled by foreign individuals), and Arts. 85 to 90 (cross-border actions).

– Law 22/2005, of 18 November, incorporating into the Spanish legal system a number of community directives on the taxation of energy products and electricity, and the common tax scheme applicable to parent companies and subsidiaries of different member states, and regulating the tax scheme for cross-border contributions to pension funds within the European Union (BOE 277, 19.11.05).

NOTE: Of interest to this chronicle are Chapter III (transposition of Directive 2003/123/CE of the Council, of 22 December 2003, modifying Directive 90/435/CEE, on the common tax scheme applicable to parent companies and subsidiaries of different Member States) and Chapter IV (Tax scheme of cross-border contributions to pension funds within the European Union).

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

## **XXIV. INTERLOCAL CONFLICT OF LAWS**

– Law 1/2005 of the Autonomous Community of Cantabria, of 16 May, on common law marriages in the Autonomous Community of Cantabria (BOE 135, 7.6.05).

NOTE: Art. 4.1 establishes that couples in which at least one of the parties is registered as a resident in any municipality of Cantabria may register in the appropriate Registry of Common Law Marriages.

– Law 26/2005, of 30 November, modifying Law 49/2003, of 26 November, on Leasing Undeveloped Property (BOE 287, 1.12.05).

NOTE: Paragraph Fourteen of the Single Article provides a new text for Art. 29 of the Law on Leasing Undeveloped Property, whereby, in the absence of express agreement, of regional privileges or special rights or custom, the arrangement shall be governed by certain provisions of the Law on Leasing Undeveloped Property.