

Spanish Municipal Legislation Concerning Matters of Private International Law, 1999 and 2000

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I. SOURCES OF PRIVATE INTERNATIONAL LAW

II. INTERNATIONAL JURISDICTION

– Resolution of 24 February 1999, passed by the Technical Secretariat-General of the Foreign Office, on the Declaration made by the Spanish Government on 11 September 1998 to the one issued by the Government of the United Kingdom of Great Britain and Northern Ireland on 30 July 1998 regarding the Convention of 27 September 1969 on jurisdiction and the enforcement of judgements in civil and commercial matters with the amendments made through the Luxembourg Convention of 9 October 1978 and the San Sebastian Convention of 26 May 1989 (published in the *Boletín Oficial del Estado (BOE)* – Official State Journal on 28 January 1991) (*BOE* 66, 18.3.99).

Note: The Government of Spain stated its opposition to the Declaration formulated by the United Kingdom by virtue of which it unilaterally applied the Brussels Convention to Gibraltar.

– Resolution of 24 February 1999, passed by the Technical Secretariat-General on the Declaration made by the Spanish Government on 30 September 1998 in response to the one issued by the Government of the United Kingdom of Great Britain and Northern Ireland on 31 July 1998 regarding the Convention of 16 September 1988 done in Lugano on jurisdiction and the enforcement of judgements in civil and commercial matters (published in the Official State Journal on 28 January 1991) (*BOE* 66, 18.3.99).

Note: The Government of Spain stated its opposition to the Declaration formulated by the United Kingdom by virtue of which it unilaterally applied the conventional text to Gibraltar.

III. PROCEDURE AND JUDICIAL ASSISTANCE

– Act 1/2000 of 7 January on Civil Procedure (*BOE* 7, 8.1.00; error correction *BOE* 90, 14.4.00).

Note: Mention should be made of the following precepts that are directly related to this Chronicle: 3; 36; 37; 38; 39; 50-2; 52-1, sections 4, 6, 12, 14; 54; 55; 56; 63-1; 65-2; 66; 143; 144; 177; 281-2; 323; 411; 416-2; 443-2; 444-3, section 1; 469-1, section 1; 520-1, section 2; 523; 525-2; 577; 606, section 5; 634-1, section 3; 722; 724; 725-1; 778; single derogatory clause, no. 1, section 3, and no. 2, sections 1 and 10; final provision eight; final provision twenty. The text in English of these articles is transcribed below in a non-official translation: [include the content of the articles in Spanish].

Article 3. Territorial scope of the civil territorial regulations.

Civil proceedings carried out in national territory shall be governed exclusively by Spanish procedural regulations, the only exceptions being those provided for in international treaties and conventions.

Article 36. Reach and limits of civil jurisdictional order. Lack of international jurisdiction.

1. The reach and limits of the jurisdiction of Spanish civil courts shall be determined by the Organic Law of the Judiciary and by the international treaties and conventions to which Spain is party.

2. Spanish civil courts shall abstain from hearing cases submitted to them under any of the following circumstances:

1st when a complaint is filed or a request for enforcement is made with respect to subjects or goods protected by jurisdictional or enforcement immunity in accordance with the regulations of Public International Law.

2nd When, by virtue of an international treaty or convention to which Spain is party, the case is exclusively reserved for the jurisdiction of another State.

3rd When the accused, subsequent to being summoned in due legal form, does not appear in those cases in which the international jurisdiction of the Spanish courts can only be based on the tacit submission of the parties.

Article 37. Lack of jurisdiction. Abstention of the civil courts.

1. When a court of civil jurisdiction concludes that the case at hand corresponds to military jurisdiction, to a public administration or to the Court of Auditors when carrying out accounting functions, the said court will abstain from hearing the case.

2. Civil courts will also abstain from hearing cases that correspond to courts of another jurisdictional order other than ordinary jurisdiction. When the Court of Auditors exercises its jurisdictional functions it will be considered as forming part of the contentious-administrative order.

Article 38. Appraisal *proprio motu* of lack of international competence and jurisdiction.

Abstention referred to in the two articles above will be determined by *proprio motu* in a hearing involving the parties and the Public Prosecutor in the moment that lack of international competence is determined or the lack of jurisdiction by virtue of belonging to another jurisdictional order.

Article 39. Appraisal of lack of international competence or jurisdiction made by one of the parties.

1. The accused may file a declinatory plea thus denouncing the lack of international competence or lack of jurisdiction by virtue of the fact that the case belongs to another judicial order or has been submitted to conflict arbitration.

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Article 50. General exemption of natural persons.

2. Those that do not have legal domicile or residence in Spain can be charged in the place where they are found in national territory or in the place of their last residence in national territory and, if that cannot be determined either, in the location corresponding to the legal domicile of the plaintiff.

...

Article 52. Territorial competence in special cases.

1. The exemptions set out in the above articles will not be applied and competence shall be determined in accordance with this article in the following cases:

...

4th In hearings dealing with inheritance issues, the competent court shall be the one in the place where the deceased had his last legal domicile and, if that was in a foreign country, in the place of his last legal domicile in Spain or in the place where the majority of his possessions were located at the discretion of the complainant.

...

6th In issues concerning honour, personal and family privacy, one's own image and, in general, in issues concerning the civil protection of fundamental rights, the competent court shall be the one of the legal domicile of the complainant; if that legal domicile were outside of Spanish territory, the court of the place where the act violating the fundamental right occurred.

...

12th In hearings involving unfair competition cases, the competent court shall be the one in the place where the accused has his business and, in the absence of such business, his legal domicile or place of residence and, in the event that this is outside of Spanish territory, the court in the place where the act of unfair competition took place or in the place where its effects were felt, at the discretion of the complainant.

...

14th In hearings in which suits are filed declaring failure to take part in the contract or the nullity of the general conditions clauses of the contract, the competent court shall be the one of the legal domicile of the complainant. In hearings on this same issue in cases of declarative proceedings of discontinuance or retraction, the competent court shall be the one where the accused has his business and, in the absence of such business, his legal domicile; if the accused does not have a domicile within Spanish territory, the place where the standard-form contract was concluded.

...

Article 54. Regulatory nature of territorial jurisdiction norms.

1. Legal norms relating to territorial jurisdiction shall only be applied in the absence of expressed or tacit submission by the parties to the courts of a particular district. Exception made in the case of regulations set out in numbers 1 and 4 to 15 of section 1 and in section 2, article 52 and the rest to which this or another law attributes a tacitly imperative character. Also lacking validity is the expressed or tacit submission of cases that should be decided by oral proceeding.

2. Expressed submission in standard-form contracts shall not be considered valid nor shall those that contain general conditions imposed by one of the parties or that were concluded with consumers or users.

3. Submission of the parties shall only be considered valid and effective when it is to courts with objective jurisdiction to hear the issue in question.

Article 55. Expressed submission.

Expressed submission shall be considered that agreed to by the stakeholders precisely designating the jurisdictional territory to which they decide to submit.

Article 56. Tacit submission.

Tacit submission is understood as applying to the following:

1. The complainant by the mere fact of having appealed to the courts of a particular district filing a complaint or formulating a petition or request to subsequently be presented before the competent court to hear the case.

2. The accused by virtue of, once having appeared in court in response to the filing of charges, taking any legal steps other than that of formulating a declinatory plea.

Article 63. Content of the declinatory plea, legitimation to propose such plea and the competent court to hear it.

1. By means of the declinatory plea the accused and those that can legitimately be considered party to the case may denounce the lack of jurisdiction of the court before which the case has been filed given that case should be heard before a foreign court or bodies of another jurisdictional order or before an arbitration board.

A declinatory plea shall also be proposed to denounce any sort of lack of competency. If the declinatory plea is based on a lack of territorial competency, an indication should be made of the court deemed territorially competent to which the case should be submitted.

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Article 65. Processing and decision on the declinatory plea.

...

2. If it were the court's view that it lacked jurisdiction because the case pertained to the courts of another state, this would be declared in the form of a legal judgement abstaining from hearing the case or declaring a stay of proceedings.

The court will proceed in the same manner if the declinatory plea based on the fact that the case was submitted to arbitration is upheld.

...

Article 66. Appeals regarding cases involving international competency, jurisdiction, submission to arbitration and objective competency.

1. A remedy of appeal may be filed against a judgement to abstain from hearing a case due to lack of international competency, the fact that the case belongs to another jurisdictional order, the fact that the case has been submitted to arbitration or due to lack of objective competency.

2. Against a judgement rejecting a lack of international competence, jurisdiction or objective competence, only an appeal for reversal may be lodged without prejudice to alleging the lack of these procedural suppositions in the appeal against the definitive judgement.

The above paragraph also applies when the judgement rejects submission of the case to arbitration.

Article 143. Intervention of interpreters.

1. When a person who does not speak Spanish or, as the case may be, the official language of the Autonomous Community is to be questioned or to make a statement or when personal notice needs to be provided of a particular resolution, the court may take the decision to authorise as an interpreter any person that knows the language in question requiring that he swear to a faithful translation.

All proceedings of this nature should be included in the court record in which texts will appear in the original language and their translation into the official language which shall be signed by the interpreter.

2. In the same cases described in the previous section, if the person were a deaf-mute and was able to read, the written text would be employed and if he were able to write, he could express himself in writing. In the event that he does not know how to read or write, an appropriate interpreter would be named in accordance with the above section.

All proceedings related to deaf-mutes will be duly noted in the court record.

Article 144. Documents drafted in a non-official language.

1. All documents drafted in a language that is not Spanish or, as the case may be, the official language of the autonomous community, shall be accompanied by a translation.

2. The said translation may be done privately and, if that is the case and if one of the parties challenges it within five days subsequent to its transfer stating that it is not faithful and exact and expressing the reasons for the said discrepancy, an official translation of the part where the discrepancy exists will be ordered and the party that presented the translation will bear the related costs.

However, if the official translation done at the request of the other party was substantially identical to the one done privately, the costs incurred by the former shall be paid by the person who requested it.

Article 177. International judicial cooperation.

1. The practice of judicial proceedings abroad will be carried out in accordance with international treaties to which Spain is party and, in the absence of such a treaty, in accordance with applicable domestic legislation.

2. Spanish courts and tribunals will also be subject to those regulations when called upon to cooperate at the request of foreign judicial authorities.

Article 281. Object and need of verification.

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2. Foreign custom and law will also be the object of verification. Verification of custom shall not be deemed necessary if the parties were in agreement with its existence and content and its regulations did not affect public order. Foreign law should be tested or assessed with regard to its content and applicability and the court may use as many means of assessment as deemed necessary.

...

Article 323. Foreign public documents.

1. In procedural terms, public documents will be considered those foreign documents that, by virtue of international treaties or conventions or special laws, merit the consideration foreseen in Art. 319 of this Law.

2. When no international treaty or convention or special law is applicable, public documents will be considered as those that meet the following requisites:

1st In the granting or drafting of the document, the requirements called for in the country where it was granted were observed so that the document can be fully admitted as evidence at a hearing.

2nd The document should be legalised and or have the apostille and any other necessary requirements for its legal verification in Spain.

3rd When the foreign documents referred to in the above sections of this article include declarations of will, such declarations will be deemed proven but their effectiveness will be that which is determined by Spanish and foreign regulations applicable to matters of the capacity, object and form of legal business.

Article 411. Perpetuation of jurisdiction.

Once the legal process has been initiated, any changes occurring with regard to the domicile of the parties, the status of the litigation and the purpose of the hearing shall not modify the jurisdiction or competence that shall be determined according to the assessment made at the outset of the litispendency.

Article 416. Examination and resolution of procedural issues excluding those relative to jurisdiction and competence.

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2. In court the accused may not challenge the jurisdiction or competence of the court that should have been done in the form of a declinatory plea pursuant to Arts. 63 and subsequent of this law.

It is understood that that stated in the above paragraph is without prejudice

to that provided for under the law on the assessment by the court by *proprio motu* of its lack of jurisdiction or competence.

Article 443. Development of the hearing.

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2. The next step, the accused may formulate the allegations deemed legally advantageous beginning, as the case may be, with those issues relative to the accumulation of actions considered inadmissible and to any other fact or circumstance that could stand in the way of the valid persecution and closing of the process by means of a judgement on the background.

At this point in time the accused may not challenge the jurisdiction or competence of the court that should have been done in the form of a declinatory plea pursuant to Art. 64 of this law without prejudice to that provided for under the law on the assessment by the court by *proprio motu* of its lack of jurisdiction or competence.

...

Article 444. Special rules concerning the content of the hearing.

...

3. In the cases of numbers 10 and 11 of section 1 of Art. 250, the opposition of the accused may only base its argument on one of the following causes:

1st Lack of jurisdiction or competency of the court.

...

Article 469. Motives. Prior denouncement in the instance.

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1. The extraordinary appeal filed for procedural infraction may only be based on the following motives:

1st Infraction of the regulation regarding objective or functional jurisdiction or competence.

...

Article 520. Executive action not based on judicial or arbitration reasons.

1. When executive action is based on the reasons provided for under numbers 4, 5, 6 and 7 of section 2 of Art 517, execution may only be implemented for specific quantities in excess of 50,000 pesetas:

...

2nd In changeable foreign currency as long as the obligation of payment is authorised or legally permissible.

...

Article 523. Executive authority in Spain. Law applicable to the proceeding.

1. In order that final judgements and other foreign executive orders be enforced in Spain they must be governed by international treaties and legal provisions on international legal cooperation.

2. The enforcement of judgements and foreign executive orders will be carried out in Spain pursuant to the provisions of this law unless other arrangements were made in applicable international treaties in Spain.

Article 525. Judgements not provisionally enforceable.

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2. Foreign sentences that are not final shall not be provisionally enforceable unless the opposite is expressly provided for in international treaties applicable in Spain.

Article 577. Debt in a foreign currency.

1. If the foreign judgement establishes the amount of money in a foreign currency, the order will be made to obtain and submit it. The costs and expenditures as well as interest for procedural delay will be paid in the national currency.

2. In order to calculate the assets to be seized, the amount of foreign currency will be calculated according to the official exchange rate on the day that the order is enforced.

In the event that the currency does not have an official exchange rate, the calculation will be made using the exchange that, in light of the allegations and the documents provided by the executant in the case, the court deems appropriate without prejudice to the subsequent settlement of the sentence to be carried out pursuant to Art. 714 to 716 of this law.

Article 606. Goods to be seized in the enforcement of the judgement.

...

5th These goods and quantities declared seizable by treaties to which Spain is party.

Article 634. Direct delivery to the executant.

1. The court will deliver the seized goods for their nominal value that are:

...

3. Convertible currencies, prior conversion if need be.

...

Article 722. Cautionary procedures in arbitration proceedings and foreign litigation.

Those accredited as being party to a pending arbitration case in Spain may file a request with the court for cautionary measures; or those who may have requested judicial formalization referred to in Art. 38 of the Arbitration Act; or, in the case of institutional arbitration, have presented the required request or commission to the corresponding institution according to its regulation.

In accordance with applicable treaties and conventions, the adoption of cautionary measures may also be requested from a Spanish court by someone who proves to be party to a jurisdictional or arbitration case under way in a foreign country in cases in which Spanish courts do not have exclusive competency to hear the principal cause.

Article 724. Competency in special cases.

In the event that cautionary measures are requested when the arbitration process or the legal formalities of the arbitration are still pending, the competent

court shall be the one corresponding to the place where the judgement is to be enforced and, if that is not applicable, the court corresponding to the place where the measures should take effect.

The same holds true when the hearing is before a foreign court except cases in which treaties state otherwise.

Article 725. *Proprio Motu* examination of competency. Cautionary measures in prevention.

1. When the cautionary measures are requested prior to the complaint, a declinatory plea shall not be admitted based on lack of territorial competency but the court shall examine *proprio motu* its jurisdiction and objective and territorial competency. If the court is of the opinion that it lacks jurisdiction or objective competency, prior audience with the Public Prosecutor and the party requesting the cautionary measures, it shall deliver a verdict abstaining from hearing the case and calling on the parties to exercise their right before the corresponding body if the abstention were not founded on the lack of jurisdiction of Spanish courts. The same will hold true in the event that the territorial competency of the court cannot be founded on any of the legal privileges, imperative or not, that are applicable in light of what the requesting party is claiming in the principal hearing. However, when the applicable legal privilege is dispositive, the court shall not decline its competency if the parties had expressly submitted to its jurisdiction for the principal issue.

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Article 778. Civil effectiveness of resolutions delivered by ecclesiastical courts or pontifical decisions on unconsummated marriage.

1. In lawsuits involving request of civil effectiveness of resolutions delivered by ecclesiastical courts on the nullity of religious marriage or pontifical decisions on unconsummated marriage, if a petition is not made for the adoption or amendment of measures, the court will provide an audience within ten days to the other spouse and the Public Prosecutor and will deliver a verdict on the effectiveness in civil order of the ecclesiastical resolution or decision.

2. If a petition is made for the adoption or amendment of measures, the civil effectiveness of the religious resolution or decision shall be substantiated jointly with that of the measures following the proceeding set out in Art. 775.

Single Derogatory Clause.

1. The code of civil procedure passed by Royal Decree on 3 February 1881 is annulled with the following exceptions:

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3rd Arts. 951 to 958 on the effectiveness in Spain of judgements delivered by foreign courts that will be in force as long as the Law on International Legal Cooperation on Civil Matters remains in force.

2. The following precepts, laws and provisions are also annulled:

1st Section two of Art. 8; the second paragraph of section six of Art. 12; Arts. 127 to 130 inclusive; paragraph two of Art. 134 and Art. 135; Arts. 202 to 214

inclusive; 294 to 296 inclusive and 298; Arts. 1214, 1215, 1226 and 1231 to 1253 inclusive; all articles of the Civil Code.

...

10th Additional provisions one and nine of Act 30/1981 of 7 July modifying the regulation of marriage in the Civil Code and determining the procedure to be followed in cases involving nullity, separation and divorce.

...

Final Provisions:

...

Eighth. Reform of the Law of Arbitration.

Art. 11 of Act 36/1988 of 5 December on Arbitration shall be expressed in the following terms:

1. The arbitration agreement binds the parties to be and to go through what is stipulated and shall block the courts from hearing litigation issues subject to arbitration in the agreement, as long as the interested party invokes it in the declinatory plea.

2. The parties may renounce the agreed arbitration by common accord clearing the way for a judicial process. At any rate, when a complaint is filed by any of them and the accused, or all of the accused if there were more than one, subsequent to appearing at the hearing, take any legal step other than that of proposing a declinatory plea in due legal form, it will be assumed that they renounce.

...

Twentieth. Draft Law on international legal cooperation in civil matters.

Within a period of six months counting from the date of entry into force of this Law, the Government will send a draft law on international legal cooperation in civil matters to Parliament.

IV. RECOGNITION AND ENFORCEMENT OF FOREIGN JUDGEMENTS AND DECISIONS

Also see above Sections II and III (International Jurisdiction, Procedure and Judicial Assistance).

V. INTERNATIONAL COMMERCIAL ARBITRATION

VI. CHOICE OF LAW: SOME GENERAL PROBLEMS

VII. NATIONALITY

- Instruction of 14 April 1999 of the Directorate-General of Registrars and Notaries Public on the certificate of Spanish nationality (*BOE* 103, 30.4.99).

VIII. ALIENS, REFUGEES AND CITIZENS OF THE EUROPEAN COMMUNITY

– Resolution of 11 January 1999, issued by the Sub-secretariat authorising the publication of the Agreement of the 23 December 1998 Council of Ministers establishing a contingent of employment authorisations for non-Community foreign citizens for the year 1999 (*BOE* 14, 16.1.99).

– Resolution of 18 January 1999, issued by the Sub-secretariat authorising the publication of the Resolution of 11 January 1999 containing general instructions on the contingent of employment authorisations for non-Community foreign citizens for the year 1999 and procedure to be followed in covering the said positions (*BOE* 18, 21.1.99).

– Order of 23 August 1999, in fulfilment of Royal Decree 1665/1991 of 25 October as concerns the profession of Sworn Interpreter (*BOE* 205, 27.8.99).

Note: This provision deals with recognition in Spain of the degrees allowing for the exercise of the profession of Sworn Interpreter that have been issued by a State of the European Union or of the European Economic Area.

– Royal Decree 1497/1999 of 24 September, regulating an exceptional proceeding to gain access to the degree of Specialist Physician (*BOE* 230, 25.9.99).

Note: Art. 1, Section 1 states that this provision is applicable to Spaniards and to nationals of Member States of the European Union and of the European Economic Area that have earned a Spanish Licentiate degree in medicine or the recognition or homologation of the said degree from a foreign degree. Additional Provision four also declares that the proceeding is applicable to Spaniards and Nationals of States that have had or have a special link with Spain and are holders of an official Specialist Physician degree issued by one of the said States and that is not homologated in Spain.

– Act 30/1999 of 5 October, on the selection process and the creation of job posts for health services statutory personnel (*BOE* 239, 6.10.99).

Note: In relation to gaining access to the selection process, Art. 4, Section 4, letter a) states that candidates must have Spanish nationality or be a national of a Member State of the European Union or of the European Economic Area or have the right to free movement of workers pursuant to the European Community Treaty.

– Act 55/1999 of 29 December, on tax, administrative and social order measures (*BOE* 312, 30.12.99).

Note: Art. 37 amends Arts. 1, 2 and 3 of Act 17/1993 of 23 December, on gaining access to certain sectors of Civil Service in the case of nationals from the rest of the European Union Member States.

– Royal Decree 270/2000 of 25 February, determining the conditions for the exercise of the functions of civil aircraft flight personnel (*BOE* 64, 15.3.00).

Note: Article 10 regulates the validity and effectiveness of the diplomas, licences, entitlements, authorisations, permits or certificates issued by other States.

– Royal Decree 326/2000 of 3 March, amending the annexes to Royal Decree 1961/1989 of 29 December, amended by Royal Decree 2072/1995 of 22 December, incorporating into the Spanish legal system Commission Directives 98/21/EC of 8 April; 98/63/EC of 3 September and 99/46/EC of 21 May the purpose of which is to facilitate the free movement of physicians and the mutual recognition of their diplomas, certificates and other degrees (*BOE* 55, 4.3.00).

– Regional Act of the Community of Navarre 2/2000 of 25 May, amending Regional Health Act 10/1990 of 23 November, to extend health coverage in the Navarre public health system to all immigrants in the Community (*BOE* 214, 6.9.00).

Note: This provision extends coverage to all residents in Navarre municipalities regardless of their legal or administrative status.

– Legislative Royal Decree 5/2000 of 4 August, approving the rewritten text of the Law on Infractions and Sanctions in the Social Order (*BOE* 189, 8.8.00; error correction *BOE* 228, 22.9.00).

Note: Special mention can be made of Arts. 33 to 37 that regulate infractions related to emigration, migratory movements and employment for foreigners.

– Resolution of 4 September 2000, of the Directorate-General for Relations with the Justice Administration announcing the holding of aptitude tests for the practice of law in Spain for citizens of the European Union and other States party to the Agreement on the European Economic Area (*BOE* 225, 19.9.00). See, also, Spanish Municipal Legislation concerning matters of Public International Law, 1999 and 2000, sections V.1 and XI.5.

IX. NATURAL PERSONS: LEGAL INDIVIDUALITY, CAPACITY AND NAME

– Royal Decree 700/1999 of 30 April, approving the Regulation of conscientious objection and the lending of substitute social services (*BOE* 119, 19.5.99).

Note: Of interest here is Art. 22 (concept of “resident abroad” with regard to the Regulation), Art. 29 letter g (exemption based on not being subject to military service or substitute civil service in the State of origin and having become a naturalised Spanish citizen), Art. 32 (exemption by virtue of international convention), Art. 46 (extensions granted to those residing abroad) and Art. 47 (transfers to national territory and extension limits).

As a result of the 31 December 2001 suspension of military service (Royal

Decree 247/2001 of 9 March), the lending of social service as a substitute for military service was also suspended as of that same date (see Royal Decree 342/2001 of 4 April, *BOE* 92, 17.4.01).

– Organic Act 15/1999 of 13 December, on the Protection of Personal Data (*BOE* 298, 14.12.99).

Note: Special mention should be made of Arts. 33 and 34 regulating the international movement of personal data.

– Royal Decree 193/2000 of 11 February, on the amendment of certain articles of the Civil Registry Regulation as applies to name and surnames and their order (*BOE* 49, 26.2.00).

Note: Among others, it amends Art. 194 of the Civil Registry Regulation that establishes the order of Spanish surnames: the first of the two surnames is the father's first surname and the second is the mother's first surname even if she is not Spanish.

– Instruction 1/2000 of 1 December, of the Data Protection Agency on the regulation of international data movement (*BOE* 301, 16.12.00).

X. FAMILY LAW

– Instruction of 15 February 1999, of the Directorate-General of Registrars and Notaries Public on the registration of adoptions (*BOE* 52, 2.3.99).

Note: This Instruction allows, under certain circumstances, the adoptive filiation to be recorded as a principal birth registration only reflecting the data stemming from the adoption which will contain a reference to the prior birth registration and adoption containing the full legal history of the adoptee.

– Act of the Autonomous Community of Castilla-La Mancha 3/1999 of 31 March, on Minors in Castilla-La Mancha (*BOE* 124, 25.5.99).

Note: Art. 61 refers to international adoptions.

– Act 18/1999 of 18 May, amending Art. 9, Section 5 of the Civil Code (*BOE* 119, 19.5.99).

Note: This amendment seeks to facilitate the recognition in Spain of adoptions that have taken place abroad and that can be reversed upon request by the adopting parents while the adopted child is a minor. The new final paragraph that was added to Art. 9.5 of the Civil Code allows for the recognition of the adoption as long as the said right of reversal is renounced by means of a public document or before the person in charge of the Civil Registry.

XI. SUCCESSIONS

XII. CONTRACTS

– Order of 26 February 1999, in fulfilment of the Decision taken by the Commission of the European Communities on 26 January 1999 (99/103/EC) on the application of Council Directive 72/166/EEC 24 April, on the rapprochement of Member States' legislations on civil responsibility insurance for automobiles as well as monitoring of the obligation to insure this responsibility in relation to enlargement and the inclusion of Croatia in the Multilateral Guarantee Agreement (*BOE* 56, 6.3.99).

Note: At the same time that compulsory insurance coverage for civil responsibility of vehicles habitually operating in Spain (Art. 2) is extended to Croatia, it is also established that the Spanish customs authorities will abstain from monitoring the civil responsibility insurance of vehicles habitually operating in Croatia.

– Royal Decree 607/1999 of 16 April, approving the regulation on compulsory civil responsibility insurance for certain water sport recreation craft (*BOE* 103, 30.4.99).

Note: Art. 4 of the Regulation regulates the insurance of foreign craft.

– Order of 19 July 1999, approving the Ordinance concerning the Registration of the Instalment Sale of Moveable Goods (*BOE* 172, 20.7.99).

Note: This provision develops Act 28/1998 of 13 July, on the instalment sale of moveable goods (see this same epigraph of the volume corresponding to the year 1998 of this Yearbook).

– Royal Decree 1327/1999 of 31 July, regulating certain aspects of export credit insurance paid by the State in medium and long-term operations (*BOE* 211, 3.9.99).

Note: The purpose of this provision is to regulate the State's coverage of credit risk and the risk of contract resolution in export operations of Spanish goods and services as long as the duration of the operation is equal to or in excess of two years.

– Royal Decree 1906/1999 of 17 December, regulating telephone or electronic contracts with general conditions in development of Art. 5.3 of Act 7/1998 of 13 April, on general contract conditions (*BOE* 313, 31.12.99).

Note: Art. 1, Section 4 states the following with regard to its scope of application: "The norms contained in this Royal Decree are to be applied in all cases in which compliance to the general conditions has taken place in Spain regardless of the law applicable to the contract."

– Act 53/1999 of 28 December, amending Act 13/1995 of 18 May, on Government Contracts (*BOE* 311, 29.12.99).

Note: See *infra* in this section Legislative Royal Decree 2/2000 of 16 June, approving the rewritten text of the Law.

– Act 54/1999 of 29 December, on the General State Budgets for the year 2000 (*BOE* 312, 30.12.99; error correction *BOE* 70, 22.3.00).

Note: From the perspective of this Chronicle, special mention should be made of additional provision fourteen that refers to the maximum limit of coverage for new insurance policies on export credits.

– Legislative Royal Decree 2/2000 of 16 June, approving the rewritten text of the Government Contract Law (*BOE* 148, 21.6.00; error correction *BOE* 227, 21.9.00).

Note: Of particular interest to this Chronicle is Art. 15, Section 2 (accreditation of margin of manoeuvrability for entrepreneurs who are legal persons with special emphasis on entrepreneurs who are not Spanish nationals), Art. 23 (requirements applying to non-Community foreign companies to conclude public contracts), Art. 117 (hiring abroad), Art. 175.2 (international trade in certain types of contracts), Arts. 135, 177, 178, 203, 205 and additional provision two (publicity given to contracts on the Community level) and transitory provision five (extension to European Economic Area countries).

– Act 13/2000 of 28 December, on the General State Budgets for the year 2001 (*BOE* 312, 29.12.00).

Note: Additional provision sixteen sets the maximum limit for coverage of new insurance policies on export credit that can be insured and distributed by the *Compañía Española de Seguros de Crédito a la Exportación* (Spanish Export Credit Insurance), Public Limited Company (*CESCE*).

XIII. TORTS

XIV. PROPERTY

– Act 3/2000 of 7 January, on the Law and Jurisdiction concerning the protection of plant variety rights (*BOE* 8, 10.1.00).

Note: Art. 6 Section 1 contains the characteristics that the variety should have to be considered “new”; one of these conditions is the requirement that certain periods of time have not transpired from the delivery to third parties for exploitation. These time limits vary depending upon the type of variety and upon whether the delivery to third parties for exploitation was within or outside of Spain. Art. 11 refers to the nationality that those that apply for plant variety rights should have.

XV. COMPETITION LAW

– Act 55/1999 of 29 December, on tax, administrative and social order measures (*BOE* 312, 30.12.99).

Note: Art. 57 states that: “The Government, in light of the provisions adopted

in the World Trade Organisation (WTO) and, as the case may be, by the European Union that verify the existence of unfair competition on the part of a State, is free to adopt the pertinent measures in relation to the nationals that had had trade relations affected by the said decisions with the State in question or its nationals with a view to re-establishing the proper economic and trade balance.”

XVI. INVESTMENTS AND FOREIGN EXCHANGE

– Royal Decree 2815/1998 of 23 December, regulating the activities and operation of the Fund for Foreign Investment and the Fund for Investment Operations Abroad of Small and Medium sized Enterprises (*BOE* 10, 12.1.99; error correction *BOE* 52, 2.3.99).

– Act 9/1999 of 12 April, regulating the Law and Jurisdiction of transfers made between European Union Member States (*BOE* 88, 13.4.99).

Note: See *infra* in the section the Order of 16 November 2000 that develops this provision.

– Royal Decree 664/1999 of 23 April, on investment abroad (*BOE* 106, 4.5.99).
Note: This provision repeals Royal Decrees 671/1992 and 672/1992 of 2 July. Moreover, it only includes certain investments in its scope of application (see Arts. 3 and 6).

The regulation adopted in development of Royal Decree 664/1999 is as follows: Order of 28 May 2001, setting out the applicable proceedings for the filing of foreign investment declarations and their settlement as well as proceedings for the filing of annual reports and authorisation papers (*BOE* 134, 5.6.01). Resolution of 30 May 2001, by the Directorate-General for Trade and Investment approving the forms for reporting foreign investment when the person obliged to make the declaration is an investor or company with foreign shares (*BOE* 140, 12.6.01). Resolution of 31 May 2001, by the Directorate-General for Trade and Investment issuing instructions for the filing, by financial intermediaries, of foreign investment declarations in transferable securities on the Spanish stock markets and of Spanish investments in transferable securities on foreign stock markets (*BOE* 141, 13.6.01).

– Act 41/1999 of 12 November, on systems of payment and settlement of securities (*BOE* 272, 13.11.99).

Note: Additional provision four amends Acts. 2 and 10 of Act 40/1979 of 10 December, on the Law and Jurisdiction of foreign exchange control.

– Instruction of 10 December 1999, of the Directorate-General for Registrars and Notaries Public on the obligations of Notaries Public and Land and Mercantile Registrars in the prevention of money laundering (*BOE* 311, 29.12.99).

Note: Some of the operations that it considers to be indicative of money

laundering are the delegation of authority by residents in favour of non-residents or carrying out operations with natural or legal persons who are residents in the tax havens mentioned in Royal Decree 1080/1991 (Section two, points 9 and 15).

– Circular of 31 October 2000, amending Circular of 18 December 1992, on loans, credits and foreign compensation (*BOE* 276, 17.11.00).

– Order of 16 November 2000, on the regulation of certain Law and Jurisdiction aspects of currency exchange establishments and their agencies. (*BOE* 283, 25.11.00).

– Order of 16 November 2000, in development of Act 9/1999 of 12 April, regulating the Law and Jurisdiction of transfers among European Union Member States as well as other provisions on the issue of the management of transfers in general (*BOE* 283, 25.11.00).

– Act 14/2000 of 29 December, on Tax, administrative and social order measures (*BOE* 313, 30.12.00).

Note: In this Chronicle special mentions should be made of Art. 45 regulating the act of share subscription and the provision of funds to international financial institutions.

XVII. FOREIGN TRADE LAW

– Order of 21 December 1998, developing Council Regulation (EEC) number 2913/92 of 12 October 1992, that sets up the Community Customs Code and the Commission Regulation (EEC) 2454/93 of 2 July 1993, establishing certain provisions applicable to the Community Customs Code with regard to a simplified direct debit procedure (*BOE* 7, 8.1.99).

– Resolution of 28 December 1998, of the Customs and Special Taxes Department of the Government Tax Administration Agency containing instructions for the formalisation of the Single Administrative Document (SAD) (*BOE* 2, 2.1.99).

Note: This provision was amended by Resolution of 16 December 1999 (see *infra* in this same epigraph).

– Resolution of 19 January 1999, of the Directorate-General of the Government Tax Administration Agency rendering ineffective the forms for enclosure proceedings (*BOE* 26, 30.1.99).

Note: This provision brings Spanish regulations in line with changes in Customs Administration since the elimination of Community borders.

– Order of 17 February 1999, updating Annexes I and II of the norms for the

application of certain EC Directives regarding the homologation of types of vehicles, automobiles, trailers, semi-trailers, motorcycles, mopeds and agricultural vehicles as well as spare parts for the said vehicles (*BOE* 49, 26.2.99).

– Order of 26 February 1999, establishing the norms governing marine recreational fishing (*BOE* 53, 3.3.99).

Note: Art. 2 states that this shall be applicable to the practice of marine recreational fishing in waters under Spanish jurisdiction or sovereignty (inland waters and the Canarian archipelago are excluded) and by Spanish citizens in international waters.

– Royal Decree 1109/1999 of 25 June, extending for a period of three months the time limit established for the second and third transitory provisions of Royal Decree 2718/1998 of 18 December, with respect to the customs dispatch of goods in the enclosures of the interested parties themselves (*BOE* 152, 28.6.99).

Note: On Royal Decree 2718/1998 see epigraph XVII of the volume corresponding to the year 1998 of this Yearbook.

– Resolution of 10 December 1999, of the Customs and Special Taxes Department of the Government Tax Administration Agency updating the Integrated Tariff of the European Communities (TARIC) (*BOE* 310, 28.12.99).

– Resolution of 16 December 1999, of the Customs and Special Taxes Department of the Government Tax Administration Agency amending the Resolution of 28 December 1998, that contains the instructions for the drafting of the Single Administrative Document (SAD) (*BOE* 307, 24.12.99).

Note: For the Resolution of 28 December 1998 see *supra* of this same epigraph.

– Order of 21 December 1999, establishing the limits for the elimination of the obligation of having to note the statistical value of the Intrastat declaration in application of EC Commission Regulation number 860/97 of 14 May (*BOE* 310, 28.12.99).

– Order of 21 December 1999, establishing the statistical assimilation thresholds set out in Art. 28 of Council Regulation (EEC) 3330/91 of 7 November, authorising the presentation of Intrastat declarations via the Internet (*BOE* 310, 28.12.99).

– Resolution of 21 December 1999, of the Customs and Special Taxes Department of the Government Tax Administration Agency containing the regulations applicable to statistics relating to the trading of goods between European Union Member States for fiscal year 2000 (*BOE* 3, 4.1.00).

– Resolution of 22 December 1999, of the Customs and Special Taxes

Department of the Government Tax Administration Agency regulating a simplified proceeding of the external Community transit regime when the circulation of goods takes place in the area under the jurisdiction of an office of Customs and Special Taxes (*BOE* 4, 5.1.00).

– Act 50/1999 of 23 December, on the Law and Jurisdiction of possession of potentially dangerous animals (*BOE* 307, 24.12.99).

Note: With regard to this Chronicle special mention can be made of Art. 4 that covers the import into Spanish territory of all of the animals included in this Law.

– Act 55/1999 of 29 December, on Tax, administrative and social order measures (*BOE* 312, 30.12.99).

Note: Additional provision sixteen regulates the repeal and suspension of dispatch authorisation in foreign trade operations.

– Circular of 2 February 2000, from the Secretariat-General for Foreign Trade regarding the prohibition of the import / export to / from certain countries of some toxic chemical substances and chemical precursors (*BOE* 41, 17.2.00).

– Resolution of 19 May 2000, of the Customs and Special Taxes Department of the Government Tax Administration Agency regulating the model forms used for commitment in writing in the formalisation of valid guarantees for the Community/common transit regime issued by insurance entities (*BOE* 138, 9.6.00).

– Order of 9 June 2000, regulating the right to make customs declarations (*BOE* 151, 24.6.00).

– Resolution of 12 July 2000, of the Customs and Special Taxes Department of the Government Tax Administration Agency on the right to make customs declarations (*BOE* 185, 3.8.00).

– Order of 10 October 2000, amending annex II of Royal Decree 2071/1993 of 26 November, on protection measures against the introduction and dissemination in national territory and that of the European Economic Community of organisms harmful to plants or plant products as well as export and transit to third countries (*BOE* 251, 19.10.00).

– Royal Decree 1716/2000 of 13 October, on health regulations on the intra-community exchange of bovine and porcine species (*BOE* 256, 25.10.00).

– Royal Decree 1785/2000 of 27 October, on the intra-community movement of medicines for human consumption (*BOE* 259, 28.10.00).

- Order of 21 November 2000, regulating aerial summary declarations (*BOE* 288, 1.12.00).
 - Resolution of 11 December 2000, of the Customs and Special Taxes Department of the Government Tax Administration Agency regulating the simplified procedures applying to the issuer and authorised receiver of community/common transit, authorised issuer of documents that attest to the community character of the goods and authorised issuer of control documents T-5 (*BOE* 305, 21.12.00).
 - Resolution of 11 December 2000, of the Customs and Special Taxes Department of the Government Tax Administration Agency regulating the operation of the Temporary Storage Facilities and the Authorised Facilities for goods that are declared as exports. (*BOE* 305, 21.12.00).
 - Resolution of 21 December 2000, of the Customs and Special Taxes Department of the Government Tax Administration Agency containing regulations applicable to the statistics relating to the trading of goods between European Union Member States for fiscal year 2001 of 7 September (*BOE* 310, 27.12.00).
 - Order of 28 December 2000, establishing the limits for the elimination of the obligation of having to note the statistical value, delivery conditions, mode of transport or statistical regime of the Intrastat declaration in application of EC Commission Regulation number 1901/2000 of 7 November (*BOE* 313, 30.12.00).
 - Order of 28 December 2000, establishing the statistical assimilation thresholds defined in Art. 28 of EEC Council Regulation 3330/91 of 7 November, and that authorise new ways of presenting Intrastat declarations via the Internet (*BOE* 313, 30.12.00).
 - Act 14/2000 of 29 December, on Tax, administrative and social order measures (*BOE* 313, 30.12.00).
- Note:* Art. 72 amends Law 11/1983 of 16 August, on financial measures to stimulate exports.

See Section XXIII (Tax Law) in this chronicle on Private International Law.

XVIII. BUSINESS ASSOCIATION/CORPORATIONS

- Act 1/1999 of 5 January, regulating Capital-Risk Entities and their managing companies (*BOE* 5, 6.1.99).
- Note:* Art. 5 states that the Capital-Risk Entities referred to by this Law along

with the managing companies should have legal domicile as well as their administrative headquarters in Spanish territory.

– Royal Decree-Law 2/1999 of 29 January, amending Act 23/1992 of 30 July, on private security (*BOE* 26, 30.1.99).

Note: This regulation was issued in compliance with the 29 October 1998 judgment delivered by the European Union Court of Justice that declared that Arts. 7, 8 and 10 of Act 23/1992 were incompatible with Community Law. These precepts required private security companies and their personnel to be of Spanish nationality and administrative personnel and management had to be Spanish residents.

– Royal Decree 601/1999 of 16 April, regulating the Official Registry of Fishery Companies in Third Countries (*BOE* 103, 30.4.99).

– Law 22/1999 of 7 June, amending Law 25/1994 of 12 July, incorporating Directive 89/552/EEC on Member States' coordination of legal, regulatory and administrative provisions on television broadcasting activities into the Spanish legal system (*BOE* 136, 8.6.99).

Note: One of the purposes of this Law is to establish Law and Jurisdiction guaranteeing the unhindered broadcast and reception of television broadcasts between European Union States (Art. 1, Section 1 of Act 25/1994, amended by Act 22/1999).

– Order of 24 August 1999, developing Regulation of the Law on Inland Transport with regard to authorisations for the road transport of goods (*BOE* 214, 7.9.99).

Note: Art. 9 letter b) requires that the holders of administrative transport authorisations possess the nationality of a European Union Member State or of a non-member State with which, by virtue of international treaties or conventions subscribed to by Spain, the nationality requirement is not required. Art. 10 outlines the way to accredit the company's nationality.

– Legislative Royal Decree 2/2000 of 16 June, approving the rewritten text of the Government Contract Law (*BOE* 148, 21.6.00; error correction *BOE* 227, 21.9.00).

Note: Art. 23 sets out the requirements that should be met by non-Community foreign companies in order to be awarded a Government contract.

– Royal Decree-Law 2/2000 of 23 June, amending Act 19/1994 of 6 July, amending the Economic and Tax regime of the Canary Islands and other tax regulations (*BOE* 151, 24.6.00; error correction *BOE* 187, 5.8.00).

Note: Among others, this regulates aspects concerning companies that set up business in the so called Canary Islands Special Zone (ZEC).

– Order of 21 July 2000, developing the Regulation of the Law on Inland Transport as regards goods transport agencies and storage-distributors (*BOE* 185, 3.8.00).

Note: Of interest regarding this Chronicle is Art. 6 letter b) (one of the requirements of the holders of authorisations is that they have Spanish nationality or that of a European Union State or that of another country to which the said requirement does not apply), and Art. 7 (verification of the company's legal personality and nationality).

XIX. BANKRUPTCY

XX. TRANSPORT LAW

– Royal Decree 665/1999 of 23 April, regulating the registration of persons travelling on board passenger ships (*BOE* 115, 14.5.99).

Note: Art. 3 refers to its application to maritime transport carried out by passenger ships taking stock of a series of characteristics: flag under which the ship sails and the status of the departure and arrival ports.

– Order of 6 May 1999, developing Chapter IV of the Regulation of the Inland Transport Law concerning the granting of authorisations for the international road transport of passengers (*BOE* 114, 13.5.99).

– Royal Decree 786/1999 of 7 May, approving the Regulation monitoring fulfilment of international marine safety regulations, pollution prevention and the living and working conditions on foreign ships that use ports or facilities located in waters under Spanish jurisdiction (*BOE* 121, 21.5.99).

– Order of 4 April 2000, developing Chapter IV of Title IV of the Regulation of the Inland Transport Law as regards the issuing of authorisations for the international road transport of goods. (*BOE* 89, 13.4.00).

– Royal Decree 1837/2000 of 10 November, approving the Regulation of the inspection and certification of civil ships (*BOE* 285, 28.11.00).

Note: In accordance with Art. 3, this Regulation also applies to certain foreign ships or ones that are being built abroad that request to sail under the Spanish flag.

– Royal Decree 1907/2000 of 24 November, approving the Regulation on compulsory inspection to guarantee the sailing safety of certain passenger ships (*BOE* 283, 25.11.00).

Note: This regulation applies to all ships “that operate regular services with departure and/or arrival in Spanish ports regardless of the flag that they sail under when making national or international trips in class A maritime zones” (Art. 3). Moreover, the Spanish authorities will make sure that ships sailing

under the flag of a non-European Union Member country verify that that State has accepted the commitment made by the shipping company to comply with the terms of Directive 99/35/EC of 29 April (Art. 5).

– Act 14/2000 of 29 December, on Tax, administrative and social order measures (*BOE* 313, 30.12.00).

Note: Of special interest for this Chronicle is Art. 75 modifying Art. 13 of Act 27/1992 of 24 November, on State and merchant marine ports regarding the inspection of both Spanish and foreign merchant ships.

XXI. LABOUR LAW AND SOCIAL SECURITY

– Royal Decree-Law 6/1999 of 16 April, on Urgent Liberalisation Measures and Increased Competition (*BOE* 92, 17.4.99; error correction *BOE* 101, 28.4.99).

Note: Art. 3, number 1 amends Art. 59 of Act 48/1960 of 21 July, on Air Navigation allowing any citizen with European Union nationality to gain access to the post of aircraft Commander.

– Royal Decree 786/1999 of 7 May, approving the Regulation on monitoring fulfilment of the international regulation on maritime security, pollution prevention and living and working conditions on foreign ships that use ports or facilities located in waters under Spanish jurisdiction (*BOE* 121, 21.5.99).

– Order of 22 July 1999, establishing the conditions for the crews of ships that carry out island cabotage services (*BOE* 182, 31.7.99).

Note: This provision regulates crew conditions on flagships of European Union Member States other than Spain.

– Act 44/1999 of 29 November, amending Law 10/1997 of 24 April, on the right to information and consultation of workers for companies and groups of companies within the Community environment (*BOE* 286, 30.11.99).

– Act 45/1999 of 29 November, on the movement of workers within the framework of the provision of trans-national services (*BOE* 286, 30.11.99).

– Act 55/1999 of 29 December, on Tax, administrative and social order measures (*BOE* 312, 30.12.99).

Note: Art. 20 refers to non-Community personnel on the roles of ships registered in the Special Registry of Ships and Shipping Companies. Art. 37 amends Arts. 1, 2 and 3 of Act 17/1993 of 23 December, on gaining access to certain sectors of Government employment for nationals of the rest of the European Union countries. Art. 40 amends Art. 51 of Act 50/1998 of 30 December, on Tax, administrative and social order measures focusing on accident insurance and health coverage for personnel stationed abroad.

– Order of 14 January 2000, on the elimination of the time limit on the signing of the Social Security Agreement concerning Emigrants and Children of Emigrants regulated by Royal Decree 996/1986 of 25 April (*BOE* 22, 26.1.00).

– Royal Decree 138/2000 of 4 February, approving the Regulation applying to the Organisation and Operation of Labour and Social Security Inspection (*BOE* 40, 16.2.00).

Note: Art. 2.1, Section 2, Art. 8.I, Section 6, as well as Art. 29.3, Section 1, contain explicit references to the control of labour relations involving foreign nationals.

– Order of 22 February 2000, developing Royal Decree 728/1993 of 14 May, setting up old-age pensions for Spanish emigrants, amended by Royal Decree 667/1999 of 23 April (*BOE* 55, 4.3.00).

– Resolution of 15 October 2000, from the Directorate-General for Migrations Control establishing a special time limit in the case of Argentina for the presentation of the certificate of life and income statement for pensioners (*BOE* 279, 21.11.00).

XXII. CRIMINAL LAW

See Spanish Municipal Legislation concerning matters of Public International Law, 1999 and 2000, section XI.3.

XXIII. TAX LAW

– Navarre Council Act 22/1998 of 30 December, of the Community of Navarre on Income Tax (*BOE* 28, 2.2.99).

Note: Of special interest to this Chronicle is Art. 4 (scope of application) and Art. 51 (income allocation under the international tax transparency scheme).

– Royal Decree 214/1999 of 5 February, approving the Income Tax Regulation (*BOE* 34, 9.2.99; error correction *BOE* 55, 5.3.99).

Note: Art. 5 regulates tax exemptions for income from work done abroad.

– Royal Decree 326/1999 of 26 February, approving the Income Tax Regulation for non-residents (*BOE* 50, 27.2.99).

– Resolution of 7 May 1999, of the Customs and Special Taxes Department of the Government Tax Administration Agency setting the regulations for filling out accompanying documents for the movement of products subject to special manufacturing taxes, for the electronic transmission of circulation documents and the design of their summary relations (*BOE* 127, 28.5.99; error correction *BOE* 169, 16.7.99).

– Order of 25 June 1999, substituting the circulation seal with a special mark in the case of certain goods that are subject to special taxes. (*BOE* 154, 29.6.99).

Note: The disappearance on 1 July 1999 of the so called “duty free shops” in intra-Community travel made it advisable to create a special mark for a three-month period in order to facilitate adaptation to the new tax regime. For information regarding a definitive special mark for cigarettes for sale to intra-community travellers, see the Order of 21 December 1999 (*infra* in this same epigraph).

– Royal Decree 1677/1999 of 29 October, amending Royal Decree 2538/1994 of 29 December, containing the regulations concerning the General Indirect Canary Island Tax and the Tariff on Canary Island Production and Import created by Act 20/1991 of 7 June (*BOE* 260, 30.10.99; error correction *BOE* 305, 22.12.99).

Note: Section 1 of the single article amends Section 5 of Art. 39 of Royal Decree 2538/1994 of 29 December, dictating the development regulations pertaining to the General Indirect Canary Island Tax and the Tariff on Canary Island Production and Import. Part of the amendment was dictated by the ensuing amendment made to the Value Added Tax regulation and the consequential call for Community harmonisation with a view to avoiding double taxation or no taxation.

– Order of 21 December 1999, approving a special mark to be placed on cigarettes for sale to travellers on certain routes (*BOE* 311, 29.12.99).

Note: This special mark affects cigarettes to be sold to intra-community travellers once these products lost their “duty free” character on 1 July 1999.

– Order of 22 December 1999, establishing the procedure by which to make effective exclusion from withholding regulated in letter q) of Art. 57 of the Corporate Income Tax Regulation with regard to interest payments made to taxpayers for non-resident income tax for income in Spanish territory through permanent establishment with the exception of certain interest payments stemming from public debt securities. (*BOE* 311, 29.12.99).

– Royal Decree 1968/1999 of 23 December, amending certain Articles of the Regulation concerning Income Tax, non-resident Income Tax and the Regulation of Pension plans and Funds, *per diem* payments, obligating to file an income tax return, payments of taxes and information obligations (*BOE* 312, 30.12.99; error correction *BOE* 17, 20.1.00).

Note: Art. 21 amends Art. 14 of the Income Tax Regulation for non-residents approved by virtue of Royal Decree 326/1999 of 26 February (see *supra* in this same epigraph).

– Act 55/1999 of 29 December, on Tax, administrative and social order measures (*BOE* 312, 30.12.99).

Note: Additional provision 11 amends Art. 9.1.a) of Act 50/1998 on income tax and other tax regulations (see this same epigraph in the 1998 volume of this Yearbook) regarding the concept of habitual residence in Spanish territory.

– Order of 13 April 2000, establishing the procedure by which to establish a withholding rate appropriate to each individual case or exclusion from withholding, and on interest and dividends obtained without permanent establishment by non-resident income tax payers derived from the issuance of transferable securities with the exception of interest derived from certain public debt securities. (*BOE* 93, 18.4.00).

– Royal Decree-Law 2/2000 of 23 June, amending Act 19/1994 of 6 July, on Modification of the Canary Island Economic and Fiscal Regime and other tax regulations (*BOE* 151, 24.6.00; error correction *BOE* 187, 5.8.00).

Note: Among other things it regulates the fiscal aspects of the so-called Special Canary Island Zone (*ZEC*).

– Royal Decree-Law 3/2000 of 23 June, approving urgent tax measures related to family savings and small and medium-sized enterprises (*BOE* 151, 24.6.00; error correction *BOE* 181, 29.7.00).

Note: Worthy of mention are Arts. 15 (measures to avoid international double taxation in the Corporation Tax), 16 (extension of the time limit within which to compute deductions to avoid international double taxation), 17 (Corporate Tax deduction for the establishment of companies abroad), 18 (amends Chapter XIV of Corporate Tax Law where it refers to the regime of entities in possession of foreign securities), 19 (tax consultation with regard to the regime of entities in possession of foreign securities), 20 (exemption from Income Tax for income from work done abroad) and 21 (option of making the personal obligation payment of the wealth tax in the case of workers stationed abroad).

– Order of 28 June 2000, setting out the general conditions and procedures for the Internet presentation of Corporate Tax returns and non-resident income tax returns corresponding to permanent establishments, in pesetas and euros, for tax periods beginning between 1 January and 31 December 1999 and of the forms to make partial payment, in pesetas and euros, of those same taxes during the year 2000 (*BOE* 156, 30.6.00).

– Order of 12 July 2000, approving the form to request the optional regime regulated in Art. 33 of Act 41/1998 of 9 December, on non-resident income tax and tax regulations for natural person tax payers residents of other European Union Member States; indicates the place, manner and deadlines for the filing of the said form (*BOE* 168, 14.7.00).

– Resolution of 10 December 2000, of the Customs and Special Taxes

Department of the Government Tax Administration Agency updating the Integrated Tariff of the European Communities (TARIC) (*BOE* 311, 28.12.00).

– Act 14/2000 of 29 December, on Tax, administrative and social order measures (*BOE* 313, 30.12.00).

Note: Special mention should be made of Arts. 3 (amending Act 41/1998 of 9 December, on non-resident income tax and tax regulations), 8, Section 19 (amending Laws on the Economic and Fiscal regime of the Canary Islands), 19 (rights and taxes on imports under diplomatic regime and additional provisions thirty-six and thirty-seven, taxes on production and imports in Ceuta, Melilla and the Canary Islands).

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

XXIV. INTERLOCAL CONFLICT OF LAWS

– Organic Act 2/1999 7 January, reforming Organic Act 3/1982 of 9 June, on the La Rioja Statute of Autonomy (*BOE* 7, 8.1.99).

Note: Art. 1, Section 6 amends Art. 6, Section 1 of Organic Act 3/1982 which now reads: “By virtue of this Statute the Spanish citizens that, in accordance with State law, have administrative residence in any one of the municipalities of the Autonomous Community of La Rioja, have the political status of *Riojanos*.”

– Organic Act 3/1999 of 8 January, reforming Organic Act 2/1983 of 25 February, on the Balearic Islands Statute of Autonomy (*BOE* 8, 9.1.99).

Note: Number 4 of Art. 1 amends Art. 6, Section 2 of Organic Act 2/1983 and reads as follows: “Foreign nationals residing in any one of the Balearic Island municipalities who acquire Spanish nationality shall be subject to the Civil Law of the Balearic Islands as long as the said residency is maintained unless they state their will to the contrary.” By virtue of number 5, Art. 1, Art. 7 of Organic Act 2/1983 now reads as follows: “The regulations and provisions of the public authorities of the Autonomous Community of the Balearic Islands and its civil law shall have territorial effectiveness without prejudice to the exceptions that may apply in each area and the situations that need to be governed by the personal statute and by other extra-territorial regulations.”

– Organic Act 4/1999 of 8 January, reforming Organic Act 4/1983 of 25 February, on the Castilla y León Statute of Autonomy (*BOE* 8, 9.1.99).

Note: Number 6 of the single Article is a redraft of Art. 5 of Organic Act 4/1983: “1. In accordance with this Statute all Spanish nationals that, in accordance with general State laws, have administrative residence in any of the municipalities forming part of the territory of the Community, are considered citizens of Castilla y León. 2. Spanish nationals residing abroad whose last administrative

residence was in Castilla y León and who verify this condition at the corresponding Spanish Consulate will benefit from the political rights defined in this Statute as citizens of Castilla y León. Their descendants registered as Spaniards will benefit from these same rights, if they so request, in the manner determined by State law.”

– Act of the Autonomous Community of Aragon 1/1999 of 24 February, on Succession on account of death (*BOE* 72, 25.3.99).

Note: The single Derogatory Clause repeals Book II (“Right of succession on account of death”), Arts. 89 to 142 of the Compendium of Civil Law of Aragon.

– Act of the Autonomous Community of the Balearic Islands 6/2000 of 31 March, amending Act 5/1993 of 15 June, of the Balearic Islands Advisory Council (*BOE* 150, 23.6.00).

Note: The new Art. 4, Section 1 of Act 5/1993 requires, among other things, that the members of the Advisory Council have the status of “Balearic Island citizens.”

– Navarre Community Act 6/2000 of 3 July, on equal consideration for stable couples (*BOE* 214, 6.9.00).

Note: Art. 2, Section 3 states that the Law will apply “to stable couples as long as at least one of the members is a resident of Navarre”.