

SPANISH MUNICIPAL LEGISLATION IN MATTERS OF PRIVATE INTERNATIONAL LAW, 1993 AND 1994

This section was prepared by the Faculty of Law at the Universidad de las Islas Baleares by Professor Luis Garau Juaneda, Full Professor of Private International Law, and Dr. Federico Garau Sobrino, Associate Professor of Private International Law.

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— Law 36/1994, December 23, which incorporates into the Spanish legal system, Council Directive 93/7/EEC, dated March 15, on the return of cultural assets that were illegally removed from the territory of a member State of the European Union (*BOE* n. 307, 24.12.94).

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— Law 15/1993, December 23, extending the deadline for opting for Spanish nationality as established in the Third Transitory Disposition of Law 18/1990, December 17, on the reform of the *Código Civil* on issues of nationality. (BOE n. 240, 7.10.94).

Note: For the purposes of this section of the Chronicle, we can cite the First Additional Disposition on procedures related to the acquisition or recovery of Spanish nationality that are susceptible to a contentious-administrative business appeal.

VIII. ALIENS, REFUGEES AND CITIZENS OF THE EUROPEAN COMMUNITY

— Royal Decree 1595/1992, December 23, which modifies and extends Royal Decree 1667/1989, December 22, which regulates the recognition of diplomas, certificates and other pharmaceutical degrees issued by European Economic Community member States, and the effective exercise of the right to establishment (BOE n. 34, 9.2.93).

— Order issued 4 March 1993, which develops Royal Decree 1665/1991, October 25, which regulates the general system for the recognition of higher education degrees granted in one of the European Economic Community member States which require a minimum of three years of study as regards the profession of Real Estate Agent (BOE n. 66, 18.3.93).

— Order issued 25 March 1993, which establishes programmes to assist immigrants (BOE n. 86, 10.4.93).

— Royal Decree 539/1993, April 12, in which an agreement is reached on the application and development of the regulation of the issue fee for residency cards to nationals of Community countries and their families (BOE n. 98, 24.4.93).

— Order issued 12 April 1993, which develops Royal Decree 1665/1991, October 25, which regulates the general system for the

recognition of higher education degrees granted in one of the member States of the European Economic Community which require at least three years of training as regards the professions of engineer, aeronautical engineer, telecommunications engineer, topographic engineer, and architect (*BOE* n. 94, 20.4.93; correction of errors *BOE* 30.4.93).

— Order issued 13 May 1993, which determines the university which corresponds to students with transferable foreign studies for the purpose of taking aptitude tests for admission to colleges, advanced technical schools and junior colleges, and the procedures for admission to universities (*BOE* n. 119, 19.5.93).

— Resolution issued 14 June 1993, by the Subsecretaría del Ministerio de la Presidencia (Undersecretary's Office of the Ministry of the Presidency), which publishes the Resolution dated 4 May 1993, which contains general instructions and procedures for determining authorizations for foreign workers for 1993 (*BOE* n. 144, 17.6.93).

— Royal Decree 1027/1993, 25 June, which regulates educational activities abroad (*BOE* n. 187, 6.8.93).

— Royal Decree 1107/1993, 9 July, which approves recruitment regulations (*BOE* n. 191, 11.8.93; correction of errors *BOE* n. 253, 22.10.93).

Note: This disposition develops Organic Law 13/1991, dated 20 December, on military service (see *SYIL*, vol. I (1991)). Of particular importance are articles 48 to 50 of the regulations and the First Additional Disposition of the Royal Decree (exemption and recognition through international agreements), 68 (a petition presented by a resident abroad for a first class extension), 84 to 90 of the regulations and the Fifth Transitory Disposition of the Royal Decree (fourth class extension due to residency abroad), 93 to 96 (sixth class extension due to residency abroad), 127 (suspension of incorporation into the Military Service for Spaniards residing abroad).

— Royal Decree 2118/1993, 3 December, which mandates that voting lists be expanded to include foreign nationals of member States of the European Union who are residents of Spain (*BOE* n. 290, 4.12.93).

— Order issued 20 December 1993, which stipulates the rules and exact technical instructions for the expansion of voting lists to include foreign nationals of European Union member States who are residents of Spain (*BOE* n. 305, 22.12.93).

— Law 17/1993, 23 December, on access to certain sectors of the civil service for nationals of other European Community member States (*BOE* n. 307, 24.12.93).

— Joint Resolution of the *Subsecretarías* of the *Ministerios del Interior, Trabajo y Seguridad Social, y Asuntos Sociales* (Undersecretary's Offices of the Ministries of the Interior, of Labour and Social Security and of Social Affairs), issued 15 February 1994, which stipulates general instructions and procedures for the processing of visas for the purpose of reuniting foreign families who are not nationals of European Union member States (*BOE* n. 47, 24.2.94).

— Royal Decree 279/1994, 18 February, which modifies Royal Decree 1017/1991, dated 28 June, which regulates the recognition of diplomas, certificates and other midwifery or obstetrical assistant degrees from European Economic Community member States and the effective exercise of the right to establish and offer services (*BOE* n. 72, 25.3.94).

— Royal Decree 496/1994, 17 March, which modifies article 22 of the Regulation of state owned and state operated museums (*BOE* n. 68, 21.3.94).

Note: Article 22 regulates the general regime for access to museums and establishes equal treatment for Spaniards and for nationals of the other member States of the European Union.

— Organic Law 13/1994, 30 March, which modifies Organic Law 5/1985, 19 June, on the general electoral regime (*BOE* n. 77, 31.3.94).

Note: Among other things, this disposition introduces an increase in the number of representatives Spain has in the European Parliament and develops the right that all citizens of the Union have to vote and to stand for office in the member State in which they reside, regardless of their nationality.

— Royal Decree 597/1994, 8 April, which modifies Royal Decree 1339/1987, 30 October, on channels for the institutional participation

of Spaniards residing abroad (*BOE* n. 93, 19.4.94).

— Order dated 4 May 1994, which modifies the Order dated 12 June 1992, which regulates the aptitude tests given for access to faculties, advanced technical schools and junior colleges for students with transferable foreign studies (*BOE* n. 112, 11.5.94).

— Law 9/1994, 19 May, which modifies Law 5/1984, 26 May, which regulates the right to asylum and refugee status (*BOE* n.122, 23.5.94; correction of errors *BOE* n. 131, 2.6.94).

— Resolution dated 28 July 1994, issued by the *Subsecretaría del Ministerio de la Presidencia*, which stipulates the publication of the Council of Ministers' agreement of July 8, which establishes authorizations for the employment of non-community aliens during 1994 (*BOE* n. 180, 29.7.94).

— Circular 7/1994, 28 July, issued by the *Secretaría de Estado de Interior* (Spanish Secretary of State of the Interior), on visa waivers for individuals attempting to obtain permits or cards which allow them to remain in Spanish territory (*BOE* n.193, 13.8.94).

— Royal Decree 1879/1994, 16 September, which approves certain procedural rules for matters related to Justice and the Interior (*BOE* n. 240, 7.10.94).

Note: In this section of this Chronicle we can cite article 4 on the procedural rules related to the exemption from Spanish nationality for the practise of law.

— Resolution issued 23 September 1994, by the *Subsecretaría del Ministerio de la Presidencia* which mandates the publication of the Resolution dated 21 September 1994, which includes general instructions on determining authorization for the employment of non-community workers and the procedure for their coverage (*BOE* n. 229, 24.9.94).

— Order dated 11 November 1994, which regulates supplementary instruction in Spanish language and culture for Spanish students residing abroad (*BOE* n. 275, 17.11.94).

— Order dated 21 December 1994, which develops Royal Decree

1665/1991 dated 25 October, which regulates the general system for recognizing higher education degrees granted in one of the member States of the European Economic Community which require a minimum of three years of training for the professions of agronomist or forestry engineer (*BOE* n. 311, 29.12.94).

IX. NATURAL PERSONS: LEGAL INDIVIDUALITY, CAPACITY AND NAME

X. FAMILY LAW

— Order dated 21 January 1993 which approves a form for the certification of capacity to marry and to hold a religious wedding ceremony (*BOE* n. 29, 3.2.93).

— Instruction issued 10 February 1993, by the *Dirección General de los Registros y del Notariado* (Office of the Registry and Notary Public) on recording certain religious wedding ceremonies in the *Registro Civil* (Civil Register) (*BOE* n. 47, 24.2.93).

XI. SUCCESSIONS

XII. CONTRACTS

— Royal Decree Law 11/1993 dated 18 June, on measures which regulate the contract for the acquisition of the Thyssen–Bornemisza collection (*BOE* n. 146, 19.6.93).

— Resolution issued 27 July 1993, by the *Dirección General del Patrimonio del Estado* (Office of State Patrimony), which makes public the recommendation of the *Junta Consultiva de Contratación*

Administrativa (Advisory Board on Administrative Contracts) as regards the application of the Agreement between the European Economic Community and the United States of America on public contracts (*BOE* n. 185, 4.8.93).

— Law 21/1993, 29 December, on the general state budget for 1994 (*BOE* n. 312, 30.12.92).

Note: From the point of view of this Chronicle, the 17th Additional Disposition (maximum limit of coverage for export loan insurance) and the 18th Additional Disposition (maximum amount of loans for officially backed exports) are of interest.

— Order dated 25 February 1994, which makes public the exchange rate of the peseta in relation to the ECU, and the limits of different types of administrative contracts for the 1994—1995 period (*BOE* n. 53, 3.3.94).

— Law 41/1994, 30 December, on the general state budget for 1995 (*BOE* n. 313, 31.12.94).

Note: From the point of view of this Chronicle, the 10th Additional Disposition (maximum limit of coverage for new export loan insurance contracts) and the 11th Additional Disposition (maximum amount of officially backed export loans) are of special interest.

XIII. TORTS

— Law of the *Comunidad Autonoma* (Autonomous Community) of Catalonia 3/1993, 5 March, on the consumer statute (*BOE* n. 81, 5.4.93).

Note: Article 1, point 2 establishes that the consumers referred to in this Law are “the physical and juridical persons of any nationality or residency, who, as final users, acquire, use or enjoy individually or as a family or group, goods or services within the territory of Catalonia, provided that the supplier is a business, a professional or the government itself”.

— Order dated 18 November 1993, which defines the territorial sphere

of action of the Insurance Compensation Board as regards compulsory civil liability insurance derived from the use or movement of motor vehicles (*BOE* n. 309, 27.12.93).

— Royal Decree 1879/1994, 16 September, which approves certain procedural rules on matters related to Justice and the Interior (*BOE* n. 240, 7.10.94).

Note: In this section of this Chronicle we can cite article 2 on the procedures for recognizing the right to compensation for damages caused by foreign means of transport within Spanish territory.

XIV. PROPERTY

— Royal Decree 675/1993, 7 May which modifies article 142 of the Regulation of Notaries Public (*BOE* n. 110, 8.5.93).

Note: This rule regulates the competence of notaries as regards deeds which are subject to the gradual tax on documented legal acts which refer to property. Deeds authorized by Spanish Consulates abroad are exempt.

— Royal Decree 2067/1993, 26 November, which replaces the annex to Royal Decree 1370/1992, on the extension of legal protection for the topography of semiconductor products (*BOE* n. 305, 22.12.93).

Note: This annex includes a list of countries and territories which will be covered by this extension of legal protection (see Royal Decrees 1370/1992 and 1369/1992, both in SYIL, vol. II (1992), p. 302.)

— Royal Decree 1068/1993, 26 November, which temporarily extends legal protection for the topography of semiconductor products to individuals from the United States of America and certain territories (*BOE* n. 304, 21.12.93).

— Royal Decree 2162/1994, 6 November, which modifies article 2.I of Royal Decree 2068/1993 dated 26 November, which temporarily extends legal protection for the topography of semiconductor products to individuals from the United States of America and certain territories

(*BOE* n. 311, 29.12.94).

XV. COMPETITION LAW

— Royal Decree–Law 19/1993, 10 December, on urgent measures for cinematography (*BOE* n. 296, 11.12.93).

Note: This rule basically responds to the need to put the cinematographic work of the member countries of the European Union on an equal footing with Spanish cinematography.

XVI. INVESTMENTS AND FOREIGN EXCHANGE

— Order dated 23 December 1992, on the non–resident transmission of accrued interest securities (*BOE* n. 1, 1.1.93).

— Royal Decree 42/1993, 15 January, which modifies Royal Decree 1816/1991, dated December 20, on economic or monetary transactions abroad (*BOE* n. 27, 1.2.93).

Note: This disposition modifies articles 4 and 7 of Royal Decree 1816/1991. These precepts, among others, were subsequently modified by Royal Decree 1638/1996, dated 5 July, adopted as a result of the European Court of Justice ruling of 14 December 1995, Accumulated Matters C–163/94, C–165/94 and C–250/94.

— Royal Decree 137/1993 dated 29 January, which approves arms regulations (*BOE* n. 55, 5.3.93; correction of errors *BOE* n. 95, 21.4.93).

Note: See article 4 (prohibition on the importation of certain types of arms), article 10, section 4 (requirements for physical and juridical persons who want to own arms manufacturing businesses and percentages of foreign economic participation in these firms), article 33 (routes for the transport of arms within and through national territory), articles 59 to 66 (exportation and importation of arms), article 96 (notification of the authorities of the community State of the authorisation of arms permits for

residents of EEC member States), articles 110 and 111 (special authorization for the use of arms by aliens and Spanish nationals living abroad) and articles 112 and 113 (authorization of arms for travel through EEC member States).

— Order dated 2 February 1993, which modifies the Order dated 27 December 1991, on economic transactions abroad (*BOE* n. 36, 11.2.93).

Note: This modification is based on the modification of Royal Decree 42/1993 cited in this section. Also, the Order dated 2 February was modified by another Order dated 9 July 1996.

— Resolution issued 3 February 1993 by the *Dirección General de Transacciones Exteriores* (Office of Foreign Transactions), which modifies the Resolution dated 7 January 1992 (*BOE* n. 37, 12.2.93).

Note: This modification is based on the modification of Royal Decree 42/1993 and the order dated 2 February 1993, both cited in this section. The Resolution Order of 3 February was subsequently modified by another Order dated 9 July 1996.

— Order dated 12 March 1993, on accounting procedures in relation to foreign exchange rate differences for regulated companies (*BOE* n. 64, 16.3.93).

— Circular 2/1993 issued 3 March by the *Comisión Nacional del Mercado de Valores* (National Securities Market Commission), on information from foreign collective investment institutes that registered their share offer prospectus with the *Comisión Nacional del Mercado de Valores*. (*BOE* n. 69, 22.3.93).

— Circular 3/1993 issued 26 March by the Bank of Spain, on the exchange of foreign currency in establishments that are open to the public (*BOE* n. 77, 31.3.93).

— Resolution issued 10 May 1993, by the *Dirección General de Transacciones Exteriores*, which partially modifies the Resolutions dated 6 and 7 July 1992, and the annex to the Resolution dated 21 September 1992, on foreign investment in Spain and Spanish investment abroad (*BOE* n. 116, 15.5.93).

— Circular 9/1993 dated 28 June, on operations carried out with notes

and draft instruments. Non-resident accounts opened in Spain. Registered entities (*BOE* n. 160, 6.7.93).

Note: This disposition was abolished by Circular 1/1994, 15 February, on identical issues.

— Order dated 12 July 1993, on informative pamphlets and other development of Royal Decree 291/1992, 27 March, on public share offers (*BOE* n. 174, 22.7.93).

Note: See especially the Sixth Section on simultaneous share offers by community underwriters, and the Second Additional Disposition on the admission for trade on the stock market of shares issued by community underwriters.

— Royal Decree 1392/1993, 4 August, which regulates the procedure for sanctioning administrative infractions on matters related to currency exchange controls (*BOE* n. 191, 11.8.93).

— Law 19/1993, 28 December, on certain measures for the prevention of money laundering (*BOE* n. 311, 29.12.93).

— Circular 1/1994 issued 25 February by the Bank of Spain, on non-resident accounts opened in Spain. Operations carried out with notes and draft instruments. Registered entities (*BOE* n. 63, 15.3.94).

XVII. FOREIGN TRADE LAW

— Correction of errors in the Order dated 28 December 1992, which modifies the annex to the Order dated 23 December 1991, which establishes commercial import regimes (*BOE* n. 28, 2.2.93).

— Circular 12/1992 issued 23 December by the Departamento de Aduanas e Impuestos Especiales (Department of Customs and Special Taxes) on the general inclusion of goods from certain countries in the scope of authorization of Circular 1020 (*BOE* n. 8, 9.1.93).

— Royal Decree 1630/1992, 29 December, which includes dispositions on the free movement of construction materials, in application of

Directive 89/106/EEC (*BOE* n. 1, 1.1.93).

— Circular 1/1993 issued 11 February by the *Departamento de Aduanas e Impuestos Especiales* of the *Agencia Estatal de Administración Tributaria* (State Agency for Tax Administration), which corrects and amends the text of Circular 9/1992 dated 15 December, related to the instructions for the formalization of the Single Administrative Document (*BOE* n. 64, 16.3.93).

— Circular 2/1993 issued 11 February by the *Departamento de Aduanas e Impuestos Especiales* of the *Agencia Estatal de Administración Tributaria*, which corrects and amends the text of Circular 10/1992 dated 15 December, on statistics on the exchange of goods between European Community member States (*BOE* n. 64, 16.3.93).

— Order dated 27 February 1993, which modifies the Order issued 30 October 1992, on the regime of commercial exchange with the Republic of Croatia, the Republic of Bosnia–Herzegovina and the Yugoslav Republic of Macedonia (*BOE* n. 56, 6.3.93).

Note: This disposition was abolished by the Order dated 17 September 1993, cited in this section.

— Order dated 1 March 1993, on the specific regime for the provisioning of the Canary Islands (*BOE* n. 58, 9.3.93).

— Royal Decree 344/1993, 5 March, on the transit of electricity through large networks (*BOE* n. 77, 31.3.93).

— Order dated 16 March 1993, which approves Form 349 for the recapitulative declaration of intracommunity operations (*BOE* n. 70, 23.3.93).

— Royal Decree 564/1993 dated 16 April, on the presence of the letter “ñ” and other characters specific to the Spanish language on the keyboards of certain mechanical, electric and electronic devices used for writing (*BOE* n. 97, 23.4.93).

— Circular 4/1993 issued 23 April, by the *Departamento de Aduanas e Impuestos Especiales* of the *Agencia Estatal de Administración Tributaria*, which mandates rules for the completion of the

accompanying documents that protect the movement of products that are subject to special manufacturing taxes (*BOE* n. 112, 11.5.93).

— Royal Decree 677/1993, 7 May, which approves the regulations on the procedure for granting official backing for export loans through conventions for the reciprocal adjustment of interest (*BOE* n. 124, 25.5.93).

— Order dated 12 May 1993, which establishes the official health certificate for the exportation of food products (*BOE* n.121, 21.5.93).

— Order dated 17 May 1993, which establishes the standardization of plant-health certificates for the trade of certain vegetables, vegetable products and other items within the Community (*BOE* n. 120, 20.5.93).

— Order dated 17 May 1993, which establishes the requirements related to products, traders and importers of vegetables, vegetable products and other items, and detailed rules for their inscription in an official register (*BOE* n. 120, 20.5.93).

— Order dated 20 May 1993, which approves the form for the European Firearms Card and the reporting of firearm transfers by authorized arms dealers (*BOE* n. 132, 3.6.93).

— Order dated 24 May 1993, which regulates the trade exchange regimes with the Federal Republic of Yugoslavia (Serbia and Montenegro) (*BOE* n. 126, 27.5.93).

— Royal Decree 824/1993, 28 May, which approves the regulations on foreign trade as regards defense or dual use materials (*BOE* n. 226, 21.9.93; correction of errors *BOE* n. 3, 4.1.94).

— Order dated 17 June 1993, which modifies Form 349 for the recapitulative declaration of intracommunity operations, adapting it to the community harmonization dispositions found in Royal Decree-Law 7/1993 (*BOE* n. 151, 25.6.93).

Note: This disposition, issued under the First Additional Disposition of Royal Decree-Law 7/1993 dated 21 May, adapts the contents of the recapitulative declaration that must be presented by individuals who carry out intracommunity operations subject to VAT to the first article of the aforementioned Royal Decree-Law

7/1993.

— Resolution issued 29 June 1993, by the *Secretaría de Estado de Comercio* (State Secretariat for Commerce), which modifies the regime of commercial import exchanges with Romania and Mongolia (*BOE* n. 157, 2.7.93).

— Resolution issued 26 July 1993, by the *Secretaría de Estado de Comercio* on commercial export exchanges with Haiti (*BOE* n. 186, 5.8.93).

— Circular 6/93 issued 30 July 1993 by the *Departamento de Aduanas e Impuestos Especiales* of the *Agencia Estatal de Administración Tributaria*, which updates the text of Circular 992 dated 15 December 1992, on instructions for the formalization of the Single Administrative Document (SAD) (*BOE* n. 190, 10.8.93).

— Royal Decree 1573/1993 dated 10 September, which sets certain restrictions for the movement of psychotropic and narcotic substances (*BOE* n. 235, 1.10.93).

— Order dated 17 September 1993, which abolishes Orders issued by the *Ministerio de Industria, Comercio y Turismo* (Ministry of Industry, Commerce and Tourism) of 30 October 1992 and 27 February 1993, on the regimes for commercial exchange with the Republic of Croatia, the Republic of Bosnia–Herzegovina and the Yugoslav Republic of Macedonia (*BOE* n. 241, 8.10.93).

— Circular 8/1993 issued 30 September 1993 by the *Departamento de Aduanas e Impuestos Especiales* of the *Agencia Estatal de Administración Tributaria*, in relation to presentation of the Single Administration Document (SAD) at customs controls, for electronic data transmission systems (*BOE* n. 241, 8.10.93).

— Resolution issued 5 October 1993, by the *Secretaría de Estado de Comercio* (Secretary of State for Commerce) which terminates the Resolution issued on 27 July 1993, on commercial export exchanges with Haiti (*BOE* n. 246, 14.10.93).

— Resolution issued on 15 November 1993, by the *Secretaría de Estado de Comercio* which prohibits the provision of certain products to the National Union for the Total Independence of Angola (UNITA)

(BOE n. 277, 19.11.93; correction of errors BOE n. 287, 1.12.93).

— Resolution issued 16 November 1993, by the *Secretaría de Estado de Comercio* which abolishes the suppression of the embargo on certain commercial exchanges with Haiti and which modifies the Resolution issued by the *Secretaría de Estado de Comercio* dated 26 July 1993, as regards commercial export exchanges with Haiti (BOE n. 278, 20.11.93).

— Resolution issued 19 November 1993, by the *Departamento de Aduanas e Impuestos Especiales* of the *Agencia Estatal de Administración Tributaria*, which makes public the nomenclature stipulated in (EEC) Council Regulation number 3330/1991 dated 7 November 1991 on the statistics on the exchange of goods between member States, which will be in force for 1994 (BOE n. 288, 2.12.93).

— Royal Decree 2120/1993, 3 December, which submits certain transactions between Spain and Libya to authorization (BOE n. 290, 4.12.93).

— Circular 11/1993 issued 30 November, by the *Departamento de Aduanas e Impuestos Especiales* of the *Agencia Estatal de Administración Tributaria*, which updates the text of Circular 9/1992 dated 15 December 1992, on the instructions for the formalization of the Single Administrative Document (SAD) (BOE n. 301, 17.12.93; correction of errors BOE n. 313, 31.12.93).

— Royal Decree 2122/1993, 3 December, on the financial management of certain funds earmarked for the acquisition abroad of military material and complementary services of the Ministry of Defense (BOE n. 305, 22.12.93).

— Royal Decree 2276/1993, 22 December, which approves nomenclature and duties for the year 1994 (BOE n. 310, 28.12.93).

— Circular 12/1993 issued 21 December, by the *Departamento de Aduanas e Impuestos Especiales* of the *Agencia Estatal de Administración Tributaria*, on the statistics on the exchange of goods between European Community member States (BOE n. 311, 29.12.93).

— Order dated 27 December 1993, which prohibits the provision of

certain goods to Libya (*BOE* n. 12, 14.1.94).

— Order dated 29 December 1993, which establishes the statistical thresholds for simplification and assimilation as defined in article 28 of (EEC) Council Regulation 3330/91 (*OJEC* L316, 5 November) (*BOE* n. 313, 31.12.93).

— Order dated 20 January 1994, which fixes the means for the health inspection of foreign trade products meant for human use and consumption and the customs areas authorized to carry out this control (*BOE* n. 30, 4.2.94).

— Order dated 17 May 1994, which develops article 3 of Royal Decree 1631/1992 dated 29 December, which establishes restrictions on the movement of defense material (*BOE* n. 119, 19.5.94; correction of errors *BOE* n. 120, 20.5.94).

Note: This disposition originates in article 3 of Royal Decree 1631/1992, after being modified by Royal Decree 652/1994, which stipulates that the appropriate documentation must be presented to Spanish customs authorities every time an intracommunity exchange of defense material takes place.

— Order dated 13 June 1994, which establishes a trade embargo against Haiti (*BOE* n. 145, 18.6.94).

Note: This disposition was abolished by the order dated 14 November 1994, cited below in this section.

— Circular 5/1994 issued on 17 June, by the *Departamento de Aduanas e Impuestos Especiales* of the *Agencia Estatal de Administración Tributaria*, on the documentation that must accompany defense material (*BOE* n. 177, 26.7.94).

— Circular 6/1994 issued 12 July by the *Departamento de Aduanas e Impuestos Especiales* of the *Agencia Estatal de Administración Tributaria*, on the design of magnetic support related to international relations. (*BOE* n. 172, 20.7.94; correction of errors *BOE* n. 184, 3.8.94).

— Order dated 14 November 1994 which abolishes the Order of the *Ministerio de Comercio y Turismo* (Ministry of Commerce and Tourism) dated 13 June 1994, which establishes a trade embargo

against Haiti (*BOE* n. 276, 18.11.94).

— Royal Decree 2208/1994 dated 16 November, which regulates manufactured homeopathic medications for human consumption (*BOE* n.284, 28.11.94).

Note: Article 9 regulates the conditions for the importation of homeopathic medications and article 10, the conditions for their exportation.

— Order dated 22 December 1994, which establishes statistical thresholds for simplification and assimilation as defined in article 28 of (EEC) Council Regulation 3330/91 (*BOE* n.311, 29.11.94).

— Circular 7/1994 issued 22 December, by the *Departamento de Aduanas e Impuestos Especiales* of the *Agencia Estatal de Administración Tributaria*, which replaces the text of Circular 12/1993, which was modified by Circular 4/1994, which includes the instructions for the application of the dispositions on statistics for the exchange of goods between member States of the European Communities (*BOE* n. 312, 30.12.94).

— Circular 8/1994 issued 22 December by the *Departamento de Aduanas e Impuestos Especiales* of the *Agencia Estatal de Administración Tributaria* which approves the instructions for the formalization of the Single Administrative Document (SAD) (*BOE* n. 312, 30.12.94).

— Law 35/1993 dated 23 December which incorporates Council Directive 93/7/EEC dated 15 March into the Spanish legal system. This directive is on the return of cultural assets that were taken out of a European Union member State illegally (*BOE* n. 307, 24.12.94).

— Royal Decree 2552/1994, dated 29 December, which approves nomenclature and duties for the year 1995 (*BOE* n. 313, 31.12.94).

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

XVIII. BUSINESS ASSOCIATION/CORPORATIONS

— Royal Decree 1564/1992 dated 18 December, which develops and regulates the regime for the authorization of pharmaceutical laboratories and importers of medications and quality control during their manufacture (*BOE* n. 28, 2.2.93; correction of errors *BOE*, 11.3.93).

— Order dated 29 December 1992, which establishes the rules for the concession and maintenance of usage permits for airlines (*BOE* n. 7, 8.1.93).

— Order dated 26 May 1993 on the assignment of centres to public universities and the authorization of foreign centres that come under the authority of the state administration (*BOE* n. 149, 23.6.93).

— Royal Decree 806/1993, 28 May, on the regime governing foreign teaching centres in Spain (*BOE* n. 149, 23.6.93).

— Royal Decree 2117/1993, 3 December, which modifies articles 232 and 283 of the *Reglamento del Registro Mercantil* (Regulation of the Mercantile Register) approved by Royal Decree 1597/1989 dated 29 December (*BOE* n.312, 30.12.93).

Note: New wording is provided for article 323 on European Groupings of Economic Interest.

— Circular 2/1994 issued 4 April by Bank of Spain, for loan institutions. It modifies Circular 5/1993 of 26 March, on the determination and control of minimum personal resources (*BOE* n. 88, 13.4.94).

Note: This circular establishes how limits on the concentration of risks should be calculated by Spanish branches of loan institutions with headquarters in third countries.

— Law 3/1994, 14 April, which adapts Spanish legislation on loan institutions to the Second Directive on Bank Coordination, and introduces other modifications related to the financial system (*BOE* n. 90, 15.4.94).

Note: Among the modifications of different legal texts, it is important to mention the introduction into Law 26/1988 dated 29 July on

the discipline and intervention of credit institutions, of a new section that regulates the opening of branches and the free offer of services in other European Community member States by Spanish loan institutions, as well as those that loan institutions of other member States open in Spain.

— Royal Decree 1486/1994, 1 July, which approves the technical regulation and the regulation of added value telecommunication services of automatic mobile telephones (*BOE* n. 168, 15.7.94).

Note: Article 8 establishes that the GSM service dealer should be a corporation that is domiciled in Spain and that capital participation by physical or juridical persons domiciled abroad must meet the terms established in article 15.2 of Law 31/1987, dated 18 December, of the Telecommunications Regulations although these regulations are not applicable to residents of European Union member States.

— Law 30/1994, 24 November, on foundations and fiscal incentives for private participation in general interest activities (*BOE* n. 282, 25.11.94).

Note: From the point of view of Private International Law, articles of special interest include article 4 (foundations that carry out their main activities in Spanish territory should be domiciled in Spain; foundations registered in Spain to carry out their main activities abroad should have their social domicile at the headquarters of the governing body located in Spanish territory), article 5 (the requirement that foreign foundations carry out activities in Spain and register with the Registry of Foundations), article 8 (the requirement that the nationality of the founders must be included in the charter document of the foundation, among other things) and the 16th additional disposition (the fiscal regime for foreign foundations registered in Spain refers only to the activity of the Spanish delegation).

XIX. BANKRUPTCY

XX. TRANSPORT LAW

— Order dated 4 March 1993 on peninsular maritime coastal traffic (*BOE* n.61, 12.3.93).

— Order dated 25 March 1993 on the development of Royal Decree 1145/1992 dated 25 September, which regulates certain international express delivery services for letters and postcards (*BOE* n. 81, 5.4.93).

— Order dated 26 April 1993, which establishes measures in the area of port issues in application of United Nations Security Council Resolution 820 dated 7 April 1993 (*BOE* n. 105, 3.5.93).

Note: This disposition establishes the prohibition of access to Spanish ports for ships from the Federal Republic of Yugoslavia (Serbia and Montenegro).

— Resolution issued 13 May 1993, by the *Dirección General de Aviación Civil* (Office of Civil Aviation), which determines the deadlines and means by which community airlines can file their fee schedules for intracommunity service (*BOE* n. 142, 15.6.93).

Note: The regime for compensation established in this rule, which was modified by Royal Decree 490/1994 dated 17 March, is cited below in this section.

— Order dated 18 June 1993, which develops Royal Decree 734/1993, dated 14 May, on compensation for the transport of merchandise that originates in or is destined for the Canary Islands (*BOE* n. 149, 23.6.93; correction of errors *BOE*, 16.7.93).

— Order dated 30 September 1993, which establishes special rules for certain types of combined transport of goods between EEC member States (*BOE* n. 246, 14.10.93).

— Royal Decree 490/1994, 17 March, on compensation for the transport of goods that originate in or are destined for the Canary Islands (*BOE* n. 77, 31.3.94).

Note: The regime for compensation includes, among other things, the maritime or air transport of certain goods between the Canary Islands and European countries.

— Order dated 12 April 1994, which develops Royal Decree 490/1994 dated 17 March, on compensation for the transport of goods which originate in or are destined for the Canary Islands (*BOE* n. 93, 19.4.94).

XXI. LABOUR LAW AND SOCIAL SECURITY

— Royal Decree 728/1993, 14 May, which establishes old-age pensions for Spanish emigrants (*BOE* n. 121, 21.5.93).

— Order dated 1 July 1993, which develops Royal Decree 728/1993, dated 14 May, which establishes old-age pensions for Spanish emigrants (*BOE* n. 162, 8.7.93).

— Order dated 1 July 1993, which regulates the procedure for the processing and recognition of old-age pensions for Spanish emigrants, established in the First Additional Disposition of Royal Decree 728/1993, dated 14 May (*BOE* n. 162, 8.7.93).

— Order dated 3 August 1993, which extends the deadline set in the Transitory Disposition of the Order dated 28 July 1987, which develops Royal Decree 996/1986 dated 25 April, which regulates the special convention on emigrants and children of emigrants (*BOE* n. 193, 13.8.93).

— Order dated 12 May 1994, which eliminates administrative units known as *Oficinas Laborales* (Labour Offices) and creates *Secciones Laborales, de Seguridad Social y de Asuntos Sociales* (Labour, Social Security, and Social Affairs Sections) of Consular Offices (*BOE* n. 117, 17.5.94).

XXII. CRIMINAL LAW

XXIII. TAX LAW

— Law of the Comunidad Foral (Regional Community) of Navarra 19/1992, dated 30 December, on VAT (*BOE* n.36, 11.2.93).

Note: This law regulates the delivery of goods and services by business people or professionals, the intracommunity acquisition of goods and the importation of goods. Its spatial scope of application is that which is generally established in the Economic Convention (see art. 3).

— Resolution 1/1993 issued 22 January, by the *Dirección General de Tributos* (General Tax Office), which includes complementary instructions on the requirement to file a return related to the special tax on the property of non-resident entities that request an exemption from the tax (*BOE* n. 20, 23.1.93).

— Royal Decree 258/1993, dated 19 February, which approves the provisional regulation of special manufacturing taxes (*BOE* n. 56, 6.3.93; correction of errors *BOE*, 19.3.93).

Note: See articles 6 (exemptions in the framework of international relations), 9 (return based on exportation) and 16 to 25 (intracommunity movement).

— Circular issued 10 March 1993 by the *Departamento de Aduanas e Impuestos Especiales* on exportation restitution. Application of section 2 of article 3 of EEC Regulation number 3035/80 (*BOE* n. 108, 6.5.93; correction of errors *BOE* n. 126, 27.5.93).

— Resolution issued 6 May 1993, by the *Departamento de Recaudación* (Tax Collection Department) of the *Agencia Estatal de Administración Tributaria*, which includes instructions related to (certain payments or requests for rebates for non-residents) (*BOE* n. 112, 11.5.93).

— Royal Decree-Law 7/1993, 21 May, on urgent measures for the adaptation and modification of VAT, the special tax on certain means of transport, the general indirect tax of the Canary Islands, the excise tax on production and importation in the Canary Islands and the special tariff of the island excise tax on the entry of goods (*BOE* n. 126, 27.5.93).

Note: Of special importance in this disposition is the adaptation of VAT to the provisions of Directive 92/111/EEC on triangular operations in international trade, and the specification in the Spanish tax on certain means of transport of the requirement to register these foreign means of transport in Spain.

— Royal Decree 820/1993, 28 May, which eliminates customs duties on exchanges with Portugal (*BOE* n. 163, 9.7.93).

— Resolution 4/1993 issued 28 May by the *Dirección General de Tributos* for the rebate of VAT under the traveller's regime for residents

of the Canary Islands (*BOE* n. 138, 10.6.93).

— Circular 5/1993 issued 9 June, by the *Departamento de Aduanas e Impuestos Especiales* on Customs Valuation: the requirement to file form D.V. 1 (*BOE* n. 151, 25.6.93).

— Royal Decree 1393/1993, 4 August, which modifies article 15 of Royal Decree 338/1990, dated 9 March, which regulates the composition and use of the fiscal identification number (*BOE* n. 208, 31.8.93).

Note: Number 12 of article 15 exempts the accounts held by non-resident individuals or entities from the identification operations of loan institutions.

— Royal Decree 1571/1993, 10 September, which adapts the regulation of tourist registration to the requirements that resulted from the fiscal harmonization of the internal market (*BOE* n. 221, 15.9.93).

— Law 11/1993, 13 December, on the adaptation of the economic agreement with the Basque Autonomous Community to the Law on VAT and the Law on special taxes (*BOE* n. 298, 14.12.93).

Note: From the point of view of the spatial application of laws, the new wording of some of the articles is relevant. These include article 28 (the administration competent to levy VAT), 29 (the management of VAT) and 32 (special taxes).

— Law 12/1993, 13 December, on the adaptation of the economic convention between the State and the *Comunidad Foral* of Navarra and the Law on VAT and the Law on special axes (*BOE* n. 298, 14.12.93).

Note: From the point of view of the spatial application of the law, the new wording of some of the articles is relevant. These include article 28 (the administration competent to levy VAT), 29 (administration and inspection of VAT) and 31 (special taxes).

— Order dated 17 December 1993, which sets the exchange rate of the peseta against the ECU, for the purpose of applying the corresponding exemptions from duties on the importation of goods on the celebration of matrimony, the importation of goods by travellers, and the importation of small packages (*BOE* n. 312, 30.12.93).

— Resolution issued 20 December 1993, by the *Departamento de*

Aduanas e Impuestos Especiales of the *Agencia Estatal de Administración Tributaria* which updates the TARIC (BOE n. 312, 30.12.93).

—Royal Decree—Law 21/1993, 29 December, which modifies Law 20/1991 dated 7 June, which modifies the fiscal aspects of the Fiscal Economic Regime of the Canary Islands (BOE n. 313, 31.12.93).

Note: See the second article on the fiscal regime of importations.

— Resolution 1/1994 issued 10 January, by the *Dirección General de Tributos* corresponding to the taxation based on VAT on operations related to deposit regimes other than customs deposits (BOE n. 12, 14.1.94).

Note: This rule regulates the importation of goods and operations related to their importation if the goods are subject to a deposit regime other than the customs regime.

— Circular 1/1994 issued 22 March, by the *Departamento de Aduanas e Impuestos Especiales* of the *Agencia Estatal de Administración Tributaria* on customs documents that can be used for VAT purposes in operations carried out under customs or fiscal regimes or in exempt areas (BOE n. 76, 30.3.94).

— Law 16/1994, 7 June, which modifies Law 20/1991, dated 7 June on the modification of the fiscal aspects of the Fiscal Economic Regime of the Canary Islands (BOE n. 136, 8.6.94).

Note: Law 20/1991 created the general indirect tax of the Canary Islands and the excise tax on production and importation in the Canary Islands. From the point of view of Private International Law, the modifications related to the localization of taxable events as regards the general indirect tax and the modification of the list of final imports that are exempt from excise tax are especially relevant.

— Resolution issued 22 June 1994, by the *Dirección General de Tributos* on the application of the single 10% duty on goods imported by travellers (BOE n. 160, 6.7.94).

— Law 19/1994, 6 July, which modifies the Economic and Fiscal Regime of the Canary Islands (BOE n. 161, 7.7.94).

Note: This Law partially modifies Law 30/1972 dated 22 July. Of

special interest is the creation of the so-called "Canary Islands Special Zone" (ZEC) within the limits of which several fiscal advantages based on space, subjects and activities are established to promote economic and social development in the Canary Islands. In accordance with article 42, ZEC entities will be considered non-resident for the purpose of currency exchange regulations.

— Law 23/1994, 6 July, which modifies Law 37/1992 dated 28 December, on VAT (*BOE* n. 161, 7.7.94).

Note: This disposition, on one hand, adapts the VAT Law to the new limits on the duty applicable to the importation of goods brought by travellers from third countries, and the limits of the exemptions on the delivery of goods in duty-free shops to travellers who are travelling to other member States. All of these limits are established in Directive 94/4/EEC dated 14 February. On the other hand, certain services related to the intracommunity trade of goods are exempt from VAT: the repair of movable goods and internal transport which is directly related to intracommunity transport.

— Order dated 18 July 1994, which approves the model forms for documents to justify the exemption of services related to importation and those directly related to exportation, as established in the Regulations on VAT (*BOE* n. 183, 2.8.94).

— Order dated 19 October 1994, which declares exemptions based on the reciprocity referred to in article 5 of Law 61/1978, dated 27 December, on Corporation Tax, for air navigation companies residing in Panama (*BOE* n. 169, 10.11.94).

— Resolution issued 20 December 1994 by the Departamento de Aduanas e Impuestos Especiales of the *Agencia Estatal de Administración Tributaria* which updates the TARIC (*BOE* n. 313, 31.12.94).

— Royal Decree 2583/1994, 29 December, which mandates rules for the development of the general indirect tax of the Canary Island and the excise tax on production and importation in the Canary Islands, created by Law 20/1991, dated 7 June (*BOE* n. 313, 31.12.94).

Note: See especially article 2 (spatial scope of the general tax), article 9

(concept of importation of goods for the purposes of the general tax) and articles 141 et seq.. (imports subject to the excise tax).

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

XXIV. INTERLOCAL CONFLICT OF LAWS

— Law of the Autonomous Community of Galicia 11/1993, 15 July, on the appeal in cassation on matters of special civil rights in Galicia (*BOE* n. 271, 12.11.93).

Note: This law was appealed by the Presidency of the Government before the Constitutional Court, and was suspended (*BOE* n. 280, 23.11.93). In a Court Order dated 22 March 1994, the suspension of the Law was lifted (*BOE* n. 82, 6.4.94).

— Law of the Autonomous Community of the Balearic Islands 7/1993, 20 October, which reforms article 2 of the Preliminary Title of Legislative Decree 79/1990 dated 6 September, which approves the redrafted text of the Civil Law Compilation of the Balearic Islands (*BOE* n. 59, 10.30.94).

Note: Law 8/1990 dated 28 June, on the Compilation of Civil Law in the Balearic Islands offered a new wording for article 2 of the Preliminary Title of the Compilation of Civil Rights of the Balearic Islands. According to the new text, “the rules of Civil Law in the Balearic Islands will be effective in the territory of the Autonomous Community and will be applied to those who reside in this community without having to prove *vecindad civil*. Cases are exempt when in accordance with private interregional or international law, other rules should be applied. Vecindad and the inter-island conflicts of rules are regulated by the Código Civil and other dispositions of general application”. Law 8/1990 gave legislative authorization to the Government of the Autonomous Community to test the rewritten text of the Compilation of Civil Law in the Balearic Islands for six months. This was done through Legislative Decree 79/1990, dated 6 September. The national government challenged the first paragraph of this article on constitutional grounds (Appeal no. 2401/1990) and the full

Constitutional Court issued judgment 156/1993 on 6 May, which found the phrase “and will be applied to those who reside in it without having to prove vecindad civil” to be unconstitutional. As a result, Law 7/1993 reworded this precept and eliminated the phrase in question.