

SPANISH MUNICIPAL LEGISLATION INVOLVING QUESTIONS OF PRIVATE INTERNATIONAL LAW, 1992

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

I. SOURCES OF PRIVATE INTERNATIONAL LAW

II. INTERNATIONAL JURISDICTION

III. PROCEDURE AND JUDICIAL ASSISTANCE

IV. RECOGNITION AND ENFORCEMENT OF FOREIGN JUDGMENTS AND DECISIONS

V. INTERNATIONAL COMMERCIAL ARBITRATION

VI. CHOICE OF LAW: SOME GENERAL PROBLEMS

VII. NATIONALITY

— Law 27/1992, 24 November, on State Seaports and the Merchant Marine (BOE n. 283, 25.11.92).

Note: On the flagging of ships and cases in which ships can be given Spanish nationality, see article 76.

VIII. ALIENS, REFUGEES AND CITIZENS OF THE EUROPEAN COMMUNITY

— Order dated 24 July 1992 which develops article 5.6, paragraph 2 of Royal Decree 127/1984 dated 11 January on medical specialization, and 7.2 of Royal Decree 2708/1982 dated 15 October on pharmaceutical specialization (*BOE* n. 182, 30.7.92).

— Spanish Constitution. Reform of article 13, section 2 of the *Constitución Española* approved by the *Cortes Generales* in plenary sessions of the *Congreso de los Diputados*, on 22 July 1992, and of the *Senado* on 30 July 1992. Sanctioned by His Majesty the King on 27 August 1992 (*BOE* n. 207, 28.8.1992).

Note: The purpose of this modification — the first and only one to be made to the 1978 Constitution — is to make possible compliance with the stipulations of article XX of the Maastricht Treaty, by introducing the phrase “and passive” into article 13. The article will then read as follows:

Article 13:

“(...) 2. Only Spaniards are entitled to the rights recognized in article 23 except for the cases related to active and passive suffrage in municipal elections which are established by treaty or law in keeping with the concept of reciprocity”.

— Royal Decree 335/1992, 3 April, which modifies and expands Royal Decree 331/1989, 17 March, which regulates the recognition of degrees, diplomas and veterinarian certificates of the member States of the European Economic Community, and the exercise of the right to establish and provide services (*BOE* n. 102, 28.4.92).

— Law 9/1992 dated 30 April on Mediation of Private Insurance Policies (*BOE* n. 106, 2.5.92).

Note: Article 18 establishes the conditions required for nationals of other member States of the European Economic Community to be able to exercise the profession of insurance broker.

— Royal Decree 438/1992, 30 April, which develops the Directive of the Council of the European Community dated 12 January 1967, regarding putting into effect the freedom to establish and freely provide certain “services provided for corporations that are not classified in any other place” (group 839 CITI) (67/43/EEC) (*BOE* n. 111, 8.5.92).

— Royal Decree 439/1992, 30 April, which develops the Directive of the Council of the European Community dated 16 June 1975, regarding the measures taken to favor the exercise of the freedom to establish and freely provide services for several activities (ex class 01 to class 85 CITI) and by which transitory measures for these activities are specifically adopted. (75/368/EEC) (*BOE* n. 111, 8.5.92).

— Order dated 5 June 1992, which establishes the general criteria for aptitude and comprehensive exams required for the recognition of foreign degrees in higher education (*BOE* n. 141, 12.6.92).

Note: This disposition develops article 2 of Royal Decree 86/1987 dated 16 January, which regulates the conditions for the harmonization of foreign degrees in higher education (general regime, non-European Union).

— Order dated 12 June 1992, which regulates the aptitude tests for admission to faculties, advanced technical schools and junior colleges for students with foreign studies which can be validated (*BOE* n. 146, 18.5.92).

— Royal Decree 766/1992, 26 June, regarding the entry into and physical presence in Spain of citizens of member States of the European Community (*BOE* n. 156, 30.6.92; corrections *BOE* n. 277, 18.11.92).

— Order dated 23 June 1992, which corrects the seventh section of the order dated 12 June 1992 on aptitude tests required for admission to faculties, advanced technical schools and junior colleges for students with foreign studies which can be recognized (*BOE* n. 157, 1.7.92).

— Resolution dated 9 July 1992, which approves the instructions for the renewal of work and residency permits issued under the stipulations established in the Council of Ministers agreement dated 7 June 1991 on the regulation of foreign workers (*BOE* n. 166, 11.7.92).

Note: See the reference to this agreement and the note related to it in SYIL, vol. I (1991), p. 183.

— Royal Decree 767/1992, 26 June, which adds the profession of Technician in Business and Tourist Activities to the annexes to Royal Decree 1665/1992 of 26 October (*BOE* n. 170, 16.7.92).

Note: See the reference to this Royal Decree and the note attached to it in SYIL, vol. I (1991), p. 184.

— Royal Decree 675/1992, 19 June, which regulates the recognition of

diplomas, certificates and other degrees in Orthodontics issued by the member States of the European Community, and the exercise of the right to establish and freely provide services (*BOE* n. 178, 25.7.92).

— Order dated 21 October 1992, which regulates and coordinates the complementary training period that those who hold degrees in Orthodontics from the University of the Dominican Republic must complete before their degrees can be harmonized to the Spanish degree of *licenciado* in Orthodontics (*BOE* n. 259, 28.10.92).

— Royal Decree 1275/1992, 23 October which modifies and expands Royal Decree 305/1990 dated 23 February which in turn regulates the recognition of diplomas, certificates and other degrees in General Care Nursing from member States of the European Economic Community, and the exercise of the right to establish and freely provide services (*BOE* n. 283, 25.11.92).

IX. NATURAL PERSONS: LEGAL INDIVIDUALITY, CAPACITY AND NAME

X. FAMILY LAW¹

— Law 24/1992, 10 November, which approves the Agreement on State Cooperation with the Federation of Religious Organizations of Spain (*BOE* n. 272, 12.11.92).

Note: Article 7 establishes the conditions for the full recognition in Spain of the civil effects of marriages celebrated before ministers of the churches that belong to the Federation of Evangelical Religious Entities in Spain.

— Law 25/1992, 10 November, which approves the Agreement on State Cooperation with the Federation of Israeli Communities in Spain (*BOE* n. 272, 12.11.92).

Note: Article 7 sets the conditions for the full recognition in Spain of the civil effects of marriages celebrated according to the religious rites established by Islamic law. The first paragraph of this article stipulates that the prospective

1. In this volume there is an article by Dr.I.García Rodríguez on Laws included in this section.

spouses comply with the requirements regarding capacity that are found in the *Código civil*.

— Law 26/1992, 10 November, which approves the Agreement on State Cooperation with the Islamic Commission of Spain (*BOE* n. 272, 12.11.92).

Note: Article 7 includes the conditions required for full recognition in Spain of the civil effects of marriages celebrated before ministers of the communities which belong to the Federation of Israelite Communities in Spain.

XI. SUCCESSIONS

— Royal Decree 1386/1992 dated 13 November, which modifies certain articles of the *Reglamento Hipotecario* and the *Reglamento Notarial* (*BOE* n. 303, 18.12.92).

Note: This disposition, in addition to other provisions, introduces (second article) a new article, n. 109 *bis*, into the *Reglamento Notarial* related to the processing of notarized declarations of “abintestate” inheritors by virtue of a notary’s deed. From the point of view of this Chronicle, the first rule of article 209 *bis* seems relevant in that it determines which notary is competent when decedents are not domiciled in Spain at the time of death or if they had never been domiciled in Spain. Furthermore, in rule 5 a reference is made to the accreditation of nationality, civil residence and, when required, applicable foreign law.

XII. CONTRACTS

— Resolution dated 23 September 1992, issued by the *Dirección General del Patrimonio del Estado*, on exemption from the application of article 24.2 of the General Guidelines on State Contracting of Corporations from States that are Parties to the G.A.T.T. Agreement on Public Purchases as regards supply contracts (*BOE* n. 249, 16.10.92).

— Order dated 28 October 1992 which makes public the list of Spanish contracting bodies that figures in annex I of Directive 80/767/EEC (*BOE* n. 267, 6.11.92).

— Law 39/1992 dated 29 December, on the General State Budget for 1993

(BOE n. 313, 30.12.92; correction of errors BOE 6.1.92 and 13.2.93).

Note: From the point of view of this Chronicle, article 59 (State compensation to the Official Loan Institute for the financing of export loans) and the Eighth Additional Disposition which establishes the maximum amount of coverage for export loan insurance for 1993 are both of interest.

XIII. TORTS

XIV. PROPERTY

— Royal Decree 1369/1992 dated 13 November which provisionally broadens the legal protection of the topography of semiconductor products to include persons from certain countries and territories (BOE n. 292, 5.12.92).

— Royal Decree 1370/1992 dated 13 November which permanently broadens the legal protection of the topography of semiconductor products to include persons from certain countries and territories (BOE n. 292, 5.12.92).

XV. COMPETITION LAW

— Law 34/1992 dated 22 December on the regulation of the petroleum industry.

Note: The purpose of this law is to liberalize the activities of the petroleum industry in response to the disappearance of the petroleum monopoly (see articles 2 and 3).

— Law 27/1992 dated 24 November on State Seaports and the Merchant Marine (BOE n. 283, 25.11.92).

Note: See articles 80, 81 and 82 on the regulation of internal, coastal, external and extranational navigation.

XVI. INVESTMENTS AND FOREIGN EXCHANGE

— Resolution dated 7 January 1992, issued by the *Dirección General de*

Transacciones Exteriores, which establishes rules for the application of articles 4, 5, 7 and 10 of the order of the *Ministerio de Economía y Hacienda* dated 27 December 1991, on economic transactions with foreign countries (BOE n. 12, 14.1.92; corrections BOE n. 24, 28.1.92).

Note: This resolution develops this order and at the same time develops Royal Decree 1816/1991, 20 December, on economic transactions with foreign countries. In it the procedure for the exportation and importation of bills, coins, bank bearer checks and gold in coins or in bars is regulated as are payments and collections among residents and non-residents and transfers to and from foreign countries whether they be in pesetas or foreign currency.

The fifth instruction of this Resolution was modified by the Resolution dated 12 June 1992 (below, this section). The Resolution dated 3 February 1993 (BOE n. 37, 12.2.93) introduced a series of modifications in the Resolution of 7 January 1992 as the result of the entry into force on 1 January of that year of the Unified Market which refers to the elimination of certain border controls, the most significant being the abolition of the Fourth Instruction and the suppression in the First Instruction of the reference to "gold in coins or in bars".

— Bank of Spain Circular number 1/1992 dated 15 January, on residents who have bank accounts in foreign countries (BOE n. 19, 22.1.92).

Note: This circular was abolished by Bank of Spain Circular n. 24/1992 date 18 December, on residents who have accounts in foreign countries (below, this section).

— Bank of Spain Circular n. 2/1992 dated 15 January, on foreign loans and credits (BOE n. 19, 22.1.92).

Note: This Circular was abolished by Bank of Spain Circular n. 23/1992 dated 18 December on foreign loans, credits and compensation (below, this section).

— Bank of Spain Circular n. 3/1992 dated 15 January, on accounts opened in Spain by non-residents. Transactions with bills and notes. Registered entities (BOE n. 19, 22.1.92).

Note: The Sixth Rule and the Transitory Procedural Instruction of this circular were modified by Bank of Spain Circular n. 12/1992 dated 26 June, on accounts opened in Spain by non-residents. Transactions with bills and notes. Registered entities (below, this section).

— Royal Decree 336/1992, 3 April, which lifts the suspension of direct Spanish investment in South Africa (BOE n. 87, 10.4.92).

— Bank of Spain Circular n. 8/1992 dated 24 April, on the exchange of foreign currency in establishments that are open to the public (*BOE* n. 111, 8.5.92).

Note: This circular was partially modified by Circular n. 3/1993 dated 26 March.

— Royal Decree 597/1992, 5 June, which submits certain transactions between Spain and the Federative Republic of Yugoslavia (Serbia and Montenegro) to authorization (*BOE* n. 136, 6.6.92).

— Resolution dated 12 June 1992, of the *Dirección General de Transacciones Exteriores* which modifies the Fifth Instruction of the Resolution dated 7 January 1992, on foreign transactions (*BOE* n. 147, 19.6.92).

Note: See the note to the Resolution dated 7 January 1992, above.

— Bank of Spain Circular n. 11/1992 dated 26 June on foreign loans and credits (*BOE* n. 166, 11.7.92).

Note: This circular was abolished by Bank of Spain Circular n. 23/1992 dated 18 December on foreign loans, credits and compensation (below, this section).

— Bank of Spain Circular n. 12/1992 dated 26 June on accounts opened in Spain by non-residents. Operations with bills and notes. Registered entities (*BOE* n. 166, 11.7.92).

Note: This circular was abolished by the eleventh rule of Circular 1/1994 dated 25 February on accounts opened in Spain by non-residents. Transactions done with bills and notes. Registered entities.

— Law 18/1992 dated 1 July which establishes certain rules on questions of foreign investment in Spain (*BOE* n. 159, 3.7.92).

Note: This law only abolishes Royal Legislative Decree 1265/1986 and has no other normative content. The substantive regulation of this issue is found in Royal Decree 671/1992, cited below.

— Royal Decree 671/1992, 2 July, on foreign investment in Spain (*BOE* n. 160, 4.7.92).

— Royal Decree 672/1992, 2 July, on Spanish investment in foreign countries (*BOE* n. 160., 4.7.92).

— Resolution dated 6 July 1992, issued by the *Dirección General de Transacciones Exteriores* on the procedure for processing and registering foreign investments in Spain (*BOE* n. 168, 14.7.92; corrections *BOE* n. 186,

4.8.92 and BOE n. 283, 25.11.92).

Note: The Seventh Instruction of this Resolution was modified by the Resolution dated 26 October, included below.

— Resolution dated 7 July 1992, issued by the *Dirección General de Transacciones Exteriores* on the procedure for processing and registering Spanish investments in foreign countries (BOE n. 168, 14.7.92; corrections BOE n. 186, 4.8.92 and BOE n. 219, 11.9.92).

Note: This resolution was partially modified by the resolution of 10 May 1993.

— Bank of Spain Circular n. 15/1992 dated 22 July, directed to registered entities on rules for notifying the Bank of Spain of transactions between residents and non-residents (BOE n. 186, 4.8.92).

— Resolution dated 21 September 1992, issued by the *Dirección General de Transacciones Exteriores*, which approves the forms for the processing of foreign investments in Spain and the one for Spanish investments in foreign countries (BOE n. 235, 30.9.92).

Note: The annex to this resolution was modified by the resolution of 10 May 1993.

— Resolution dated 22 September 1992, issued by the *Dirección General de Transacciones Exteriores* which abolishes several rules of procedure applicable to collections and payments with foreign countries (BOE n. 237, 2.10.92).

Note: The purpose of this rule is to abolish prior rules issued by the *Dirección General and the Secretaría de Estado de Economía* after the publication of Bank of Spain Circular n. 15/1992 which establishes the new control procedures.

— Bank of Spain Circular n. 17/1992, 2 October, on obligatory deposits for certain financial operations carried out in pesetas for non-residents (including branches of Spanish companies in foreign countries) on the currency market (BOE n. 239, 5.10.92).

Note: This circular was partially abolished by Circular n. 19/1992 dated 23 November, included below.

— Resolution dated 26 October 1992, issued by the *Dirección General de Transacciones Exteriores* which modifies the Seventh Instruction of the resolution dated 6 July 1992 on foreign investment in Spain (BOE n. 261, 30.10.92).

— Bank of Spain Circular n. 19/1992 dated 23 November to Banks and Savings and Loans (*BOE* n. 282, 24.11.92).

Note: This circular partially abolishes Circular n. 17/1992, included above.

— Agreement dated 2 December 1992 and issued by the *Consejo de la Comisión Nacional del Mercado de Valores* authorizing Spanish collective investment institutions to invest in stocks quoted on the stock exchange in Argentina (*BOE* n. 300, 15.12.92).

— Law 32/1992 dated 3 December, modifying Law 31/1987 dated 18 December on the Regulation of Telecommunications (*BOE* n. 291, 4.12.92).

Note: Number 8 of article 1 contains specific rules on foreign investment in Spain in the field of use of carrier and final telecommunication services that are considered to be directly related to national defense.

— Bank of Spain Circular n. 22/1992 dated 18 December, on entities registered on the foreign exchange market (*BOE* n. 310, 26.12.92).

— Order dated 18 December 1992, on the issuance of securities by non-residents (*BOE* n. 311, 28.12.92).

— Bank of Spain Circular n. 23/1992, dated 18 December, on foreign loans, credits and compensations (*BOE* n. 311, 28.12.92).

— Bank of Spain Circular n. 24/1992 dated 18 December, on residents having accounts in foreign countries (*BOE* n. 311, 28.12.1992).

XVII. FOREIGN TRADE LAW

— Order dated 18 February 1992, which modifies the Order dated 21 February 1986, which regulates procedures and processing related to importation (*BOE* n. 52, 29.2.92).

— Circular 3/1992, dated 11 March, issued by the *Departamento de Aduanas e Impuestos Especiales* of the *Agencia Estatal de Administración Tributaria* on instructions for the use of the Single Customs Form and additional codes (*BOE* n. 90, 14.4.92).

— Resolution dated 28 April 1992, by the *Dirección General de Comercio*

Exterior which modifies the Resolution of 23 December 1987 by the *Dirección General de Comercio Exterior*, which develops the order dated 24 July 1987 on active improvement (BOE n. 117, 15.5.92).

— Organic Law 3/1992 dated 30 April, which establishes contraband situations in questions related to the exportation of defense material or dual-use materials (BOE n. 105, 1.5.92).

— Order dated 21 May 1992, which modifies the system for commercial export exchanges with Lybia (BOE n. 124, 23.5.92).-

— Circular 5/1992 dated 22 May, issued by the *Departamento de Aduanas e Impuestos Especiales* of the *Agencia Estatal de Administración Tributaria* on the procedure for obtaining binding tariff information and application forms (BOE n. 139, 10.6.92).

— Order dated 9 June 1992, which modifies the system of commercial exchanges with the Yugoslav Republics of Serbia and Montenegro (BOE n. 140, 11.6.92).

— Resolution dated 20 July 1992, and issued by the *Departamento de Aduanas e Impuestos Especiales* of the *Agencia Estatal de la Administración Tributaria* which updates the TARIC (BOE n. 189, 7.8.92; correction of errors in the Resolution dated 15 September 1992, BOE n. 243, 9.10.92).

Note: This resolution was updated by the one issued on 23 December 1992, included in this document.

— Order dated 31 July 1992, which modifies the Order dated 9 June 1992, related to the system of commercial exchanges with the Yugoslav republics of Serbia and Montenegro (BOE n. 219, 11.9.92).

— Circular 8/1992 dated 15 September, by the *Departamento de Aduanas e Impuestos Especiales* of the *Agencia Estatal de Administración Tributaria* on giving summary declarations by computer (BOE n. 241, 7.10.92).

— Order dated 30 October 1992, related to the system of commercial exchanges with the Republic of Croatia, the Republic of Bosnia-Herzgovina and the Yugoslav Republic of Macedonia (BOE n. 268, 7.11.92).

— Resolution dated 13 November 1992, by the *Departamento de Aduanas e Impuestos Especiales* of the *Agencia Estatal de Administración Tributaria*,

which makes public the statistical nomenclature stipulated in (EEC) Council Regulation number 3330/91 dated 7 November 1991, related to the statistics on the exchange of goods between member States (*BOE* n. 285, 30.11.92).

— Law 27/1992 dated 24 November, on State Seaports and the Merchant Marine (*BOE* n. 283, 25.11.92).

Note: See article 79 on the importation and exportation of ships.

— Order dated 26 November 1992, which dictates rules on customs deposits (*BOE* n. 302, 17.12.92).

— Order dated 2 December 1992, which dictates rules on Free Zones and Deposits (*BOE* n. 302, 17.12.92; correction of errors *BOE*, 13.1.93).

— Circular 9/1992 dated 15 December by the *Departamento de Aduanas e Impuestos Especiales* related to instructions for the formalization of the Single Customs Form (*BOE* n. 308, 24.12.92).

— Circular 10/1992 dated 15 December by the *Departamento de Aduanas e Impuestos Especiales* of the *Agencia Estatal de Administración Tributaria* on statistics related to the exchange of goods between member States of the European Community (*BOE* n. 314, 31.12.92).

— Law 34/1992 dated 22 December on the regulation of the petroleum industry (*BOE* n. 308, 24.12.92).

Note: The object of this law is to liberalize the activities of the petroleum industry in response to the disappearance of the petroleum monopoly (*see especially articles 2 and 3*).

— Order dated 23 December 1992 which establishes certain dispositions related to the application of EEC Council Regulation number 3330/1992 dated 7 November 1991 on statistics on exchanges of goods between member States (*BOE* n. 314, 31.12.92).

— Resolution dated 23 December 1992, by the *Departamento de Aduanas e Impuestos Especiales* of the *Agencia Estatal de la Administración Tributaria* which updates the TARIC (*BOE* n. 314, 31.12.92).

— Royal Decree 1626/1992 dated 29 December, which approves the nomenclature and tariffs for 1993 (*BOE* n. 314, 31.12.92).

— Order dated 28 December 1992, which modifies the annex to the Order dated 23 December 1991, which establishes the different commercial regimes for importation (*BOE* n. 314, 31.12.92)

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

XVIII. BUSINESS ASSOCIATION/CORPORATIONS

— Royal Decree 291/1992 dated 27 March, on the issuance of securities for sale (*BOE* n. 80, 2.4.92).

Note: Article 3 regulates when an issuance of negotiable securities should be considered done in Spanish territory. Also, article 24 includes special rules related to offerings made in Spain by issuers who do not have their business headquarters in this country.

— Law 23/1992 dated 30 July, on Private Security (*BOE* n. 186, 4.8.92).

Note: Article 7.1, letter b, establishes that security companies that offer the services of security personnel must always have Spanish nationality. Likewise, according to article 8, letter a, the administrators and directors of these companies must be residents of Spain.

XIX. BANKRUPTCY

XX. TRANSPORT LAW

— Order dated 25 May 1992, which develops Royal Decree 52/1992 dated 24 January, on compensation for the transport of merchandise that originates in or is destined for the Canary Islands (*BOE* n. 132, 2.6.92).

— Royal Decree 1145/1992, 25 September, which regulates certain international rapid pick up, transport and delivery services for letters and cards (*BOE* n. 258, 27.10.92).

— Order dated 7 October 1992, which develops Chapter IV of Title IV of the *Reglamento de la Ley de Ordenación de los Transportes Terrestres* in matters related to granting authorization for the international transport of merchandise

by road (*BOE* n. 249, 16.10.92).

— Law 27/1992 dated 24 November, on State Seaports and the Merchant Marine (*BOE* n. 283, 25.11.92).

Note: See article 76 (flagging of ships) and articles 80, 81 and 82 on the regulation of internal, coastal, external and extranational navigation.

XXI. LABOUR LAW AND SOCIAL SECURITY

— Law 27/1992 dated 24 November, on State Seaports and the Merchant Marine (*BOE* n. 283, 25.11.92).

Note: See article 77 on nationality requirements for ships.

XXII. CRIMINAL LAW

— Organic Law 3/1992 dated 30 April, which establishes contraband situations in questions related to the exportation of defense material or dual-use materials (*BOE* n. 105, 1.5.92).

— Royal Decree 1176/1992 dated 2 October, which regulates the registration of sentences on the illegal trafficking of drugs and psychotropic substances issued by the courts of Hispanic, Portuguese and American countries (*BOE* n. 238, 3.10.92).

XXIII. TAX LAW

— Order dated 7 January 1992,, which approves the form for declaring withholdings on real estate purchased by non-residents with no permanent establishment (*BOE* n. 11, 13.1.92).

— Resolution dated 11 May 1992, issued by the *Departamento de Recaudación* of the *Agencia Estatal de Administración Tributaria* which dictates instructions related to deposits or applications for return of income tax withholdings and deposits related to the Extraordinary Tax on the Estate of Natural Persons for the year 1991 through a collaborating entity for residents in foreign countries

who are required to pay taxes (*BOE* n. 120, 19.5.92).

Note: This disposition refers exclusively to natural persons holding Spanish nationality who are subject to taxation even though they reside in foreign countries.

— Statutory Law 6/1992 dated 14 May, issued by the Community of Navarra on personal income taxes (*BOE* n. 153, 26.6.92).

Note: In order to determine who is taxable, see articles 4 and 12.

— Circular 5/1992, 22 May, issued by the *Departamento de Aduanas e Impuestos Especiales* of the *Agencia Estatal de Administración Tributaria* on the procedure for obtaining binding tariff information and application forms (*BOE* n. 139, 10.6.92).

— Law 14/1992 dated 5 June, which mandates the beginning of the application of the Canary Island Indirect General Tax as January 1, 1993 and partially modifies the tariffs on the Excise Tax on Production and Importation in the Canary Islands (*BOE* n. 140, 11.6.92).

— Circular n. 6/1992 dated 6 July, issued by the *Departamento de Aduanas e Impuestos Especiales* of the *Agencia Estatal de Administración Tributaria* on the sale of fish on the open sea or in foreign ports (*BOE* n. 174, 21.7.92).

— Resolution dated 20 July 1992, issued by the *Departamento de Aduanas e Impuestos Especiales* of the *Agencia Estatal de la Administración Tributaria* which updates the TARIC (*BOE* n. 189, 7.8.92; correction of errors in the Resolution dated 15 September 1992, *BOE* n. 243, 9.10.92).

Note: This resolution was updated by the one dated 23 December 1992, included in this epigraph.

— Royal Decree 1473/1992 dated 4 November, which dictates rules of development related to the Canary Indirect General Tax and the Excise Tax on Production and Importation in the Canary Islands, created by Law 20/1992 dated 7 June (*BOE* n. 297 to 302, 11.12.92 to 17.12.92).

— Circular 11/1992 dated 17 December, by the *Departamento de Aduanas e Impuestos Especiales* related to the completing of the documentation that accompanies products that are subject to special manufacturing taxes (*BOE* n. 309, 25.12.92).

— Resolution dated 23 December 1992, by the *Departamento de Aduanas e*

Impuestos Especiales of the *Agencia Estatal de la Administración Tributaria* which updates the TARIC (BOE n. 314, 31.12.92).

— Law 37/1992 dated 28 December, on the Value Added Tax (BOE n. 312, 29-12-92; correction of errors BOE 8.2.93).

Note: This law incorporates Directives 91/680/EEC and 92/77/EEC into the Spanish legal system. The first establishes the legal regime of the VAT which corresponds to intracommunity operations and the second, the harmonization of tax rates. In this legal disposition internal operations, intracommunity acquisition of goods and the import of goods (non EEC) are all regulated in a different way.

— Law 38/1992 dated 28 December, on Special Taxes (BOE n. 312, 29.12.92); correction of errors BOE 19.1.93).

Note: This law is the result of the community harmonization that took place as regards certain taxes. From the point of view of private international law, we can point out article 3 on the territorial scope of the law, and articles 16 and 17 on movement within the community of products that are subject to the special taxes.

— Order dated 28 December 1992, which dictates rules for the processing of the Special Tax on Real Estate belonging to Non-Resident Corporations (BOE n. 314, 31.12.92).

— Royal Decree 1624/1992 dated 29 December, which approves the Regulations on the Value Added Tax and modifies several dispositions (BOE n. 314, 31.12.92; correction of errors BOE 8.2.93).

Note: Article 1 approves the Regulation of the Value Added Tax regulated by Law 37/1992 included above.

— Royal Decree 1626/1992 dated 29 December, which approves the nomenclature and tariffs for 1993 (BOE n. 314, 31.12.92).

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

XXIV. INTERLOCAL CONFLICT OF LAWS

— Law of the Basque Parliament 3/1992 dated 1 July, on the Basque Country's Civil Statutory Law (*Boletín Oficial del País Vasco* n. 153, 7.8.92).

Note: Unlike other regional rules on civil law pertaining to an autonomous community, the Basque law (in Book I, Title I, Chapter I under the title of “Scope of application” which is divided into one section called “Territorial scope” and a second section called “Personal scope”) introduces a series of precepts which, along with others were challenged by the President of Spain in the *Tribunal Constitucional* (Appeal of unconstitutionality n. 2685/1992) presumably because they invade the exclusive competence of the State as regards the “rules for resolving conflicts of law” (art. 149.1, 8º of the Constitution). Without having made public the causes, the President of Spain later withdrew the appeal (Writ of the *Tribunal Constitucional* 1 December 1993).