

Current Legislation

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1. Environment

On this subject, we consider the following new rules and regulations to be of interest:

1. **Royal Decree 818/2018 of 6 July on measures for the reduction of national emissions of certain atmospheric pollutants¹.** In order to comply with national commitments to reduce anthropogenic atmospheric emissions of sulphur dioxide, nitrogen oxides, non-methane volatile organic compounds, ammonia, and fine particles, the Ministry for Ecological Transition will prepare the National Programme for Air Pollution Control, which will contain measures applicable to all relevant sectors (agriculture, power generation, industry, road or inland waterway transport, domestic heating, use of mobile machinery and manufacture of solvents).
2. **Royal Decree 1114/2018, of 7 September, regulating the direct granting of subsidies for the implementation of refrigeration installations based on alternative technologies to fluorinated gases with a high global warming potential in establishments engaged in commercial distribution (PIMA FRÍO Plan)².** The granting of aid, regulated by this royal decree, is based on the high economic investment required to adapt supermarkets and hypermarkets, once certain refrigeration installations have been banned in accordance with Regulation (EU) 517/2014 of the European Parliament and of the Council of 16 April 2014. In this respect, the aid will contribute to reducing emissions of fluorinated greenhouse gases and other indirect emissions resulting from irresponsible consumption of electricity.
3. **Decree 139/2018, of 3 July, on the atmospheric environmental intervention systems of establishments where potentially atmosphere-polluting activities are carried out (Regional Government of Catalonia)³.** This decree implements Act 34/2007, of 15 November, and Royal Decree 100/2011, of 28 January, and regulates the procedure for emissions authorisation, as well as its renewal and variation, the processing of emissions notifications and the requirements subsequent to notification. In this regard, it also regulates

¹ Real Decreto 818/2018, de 6 de julio, sobre medidas para la reducción de las emisiones nacionales de determinados contaminantes atmosféricos.

² Real Decreto 1114/2018, de 7 de septiembre, por el que se regula la concesión directa de subvenciones para la implantación de instalaciones de refrigeración basadas en tecnologías alternativas a los gases fluorados de alto potencial de calentamiento atmosférico en establecimientos dedicados a la distribución comercial (Plan PIMA FRÍO).

³ Decreto 139/2018, de 3 de julio, de la Generalitat de Catalunya, sobre los regímenes de intervención ambiental atmosférica de los establecimientos donde se desarrollen actividades potencialmente contaminadoras de la atmósfera.

the processing of alterations in establishments, which may or may not be substantial and may or may not require a variation of the emissions authorisation. Independently of other means of environmental intervention relating to emissions, this decree standardizes the obligations of the owners of any establishment where potentially atmosphere-polluting activities are carried out.

From an administrative point of view, the simplification of administrative procedures is fostered, as well as their execution by electronic means, and a distribution of responsibilities for the protection of the atmospheric environment is carried out within the framework of local autonomy.

Ignacio Álvarez Serrano and Paloma Tuñón Matienzo

2. Agri-food

On this occasion, we would like to highlight two pieces of legislation recently passed that are closely related: **Royal Decree 814/2018, of 6 July, laying down application rules as regards the classification of pig carcasses⁴, and Royal Decree 815/2018, of 6 July, laying down application rules as regards the classification of beef and sheep carcasses and the recording and reporting of market prices for certain categories of carcasses and live animals⁵.**

Both of these pieces of legislation incorporate into the Spanish legal system the developments that, in terms of the classification of beef, pig and sheep carcasses, were introduced, at the EU level, by Commission Delegated Regulation (EU) 2017/1182 of 20 April 2017 and Commission Implementing Regulation (EU) 2017/1184 of 20 April 2017.

The importance of the royal decrees to which we refer resides, fundamentally, in that they specify the regulation of certain issues that the aforementioned European regulations leave open (for example, the possibility of not applying the classification of carcasses in small slaughterhouses or the optional nature of the classification of sheep carcasses).

⁴ Real Decreto 814/2018, de 6 de julio, por el que se establecen disposiciones de aplicación relativas a la clasificación de las canales de porcino.

⁵ Real Decreto 815/2018, de 6 de julio, por el que se establecen disposiciones de aplicación relativas a la clasificación de las canales de vacuno y ovino y al registro y comunicación de los precios de mercado de determinadas categorías de canales y animales vivos.

Following the model of the previous piece of legislation (Royal Decree 1028/2011 of 15 July), the classification of pig carcasses is regulated in specific legislation (Royal Decree 814/2018); on the contrary, the classification of beef and sheep carcasses - regulated until now in two different pieces of legislation: Royal Decree 225/2008 of 15 February and Order of 18 September 1975, respectively - are integrated into a single piece of legislation (Royal Decree 815/2018).

José Luis Palma Fernández and Yago Fernández Darna

3. Data protection

The Official Journal of Spain (“BOE”) No. 183 of 30 July 2018 has published **Royal Decree-Law 5/2018 of 27 July on Urgent Measures for the Adaptation of Spanish Law to European Union Data Protection Legislation**⁶. With this new legislation, the aim is to implement the General Data Protection Regulation (EU) 2016/679. As is well known, this Regulation has been fully applicable in Spain since 25 May. But, with it, there is an internal regulation of the States that must be adapted to the Regulation.

To this end, Spain is passing through Parliament a bill, approved by the Cabinet at its meeting of 10 November 2017. However, until this bill is passed into law, Royal Decree-Law 5/2018 adapts Spanish law to the General Data Protection Regulation in respect of those aspects that are not affected by the principle of statutory precedence, such as the data protection inspection, the data protection sanctioning regime or the procedures in the event of a possible breach of data protection legislation.

Ángel García Vidal

4. Unfair competition

The European Commission has presented a **Proposal for a Directive of the European Parliament and of the Council on unfair trading practices in business-to-business relationships in the food supply chain, dated 12 April 2018**.

⁶ Real Decreto Ley 5/2018, de 27 de julio, de Medidas Urgentes para la Adaptación del Derecho Español a la Normativa de la Unión Europea en Materia de Protección de Datos.

The aim of the proposed directive is to establish a minimum list of prohibited unfair trading practices between buyers and suppliers in the food supply chain and lay down minimum rules concerning their enforcement and arrangements for the coordination between enforcement authorities.

The scope of the directive would be restricted, as it is intended to apply to certain unfair trading practices which occur in relation to the sales of food products by a supplier that is a small and medium-sized enterprise to a buyer that is not a small and medium-sized enterprise.

It is also provided that each Member State will designate a public authority responsible for monitoring compliance with the prohibitions. Complaints to these bodies may be lodged by suppliers and by producer organisations or associations of producer organisations whose member(s) or member(s) of their member(s) consider(s) that they are affected by a prohibited trading practice. And if requested by the complainant, the enforcement authority shall ensure the confidentiality of the identity of the complainant and any other information, in respect of which the complainant considers disclosure harmful to his interests.

Ángel García Vidal

5. Tax

The following tax-relevant legislation has been passed:

1. **The Spanish Government Budget for 2018 Act 6/2018 of 3 July⁷** is noteworthy. The most salient changes are as follows:
 - With regard to personal income tax: (a) tax credit percentages or amounts are increased, such as for business investment in new or recently created companies or for income earned in Ceuta and Melilla, as well as for maternity, large family or dependent relative; (b) a new tax credit is incorporated applicable to family units formed by tax residents in Member States of the European Union or the European Economic Area; (c) the exclusion of earnings from employment for low incomes is increased, and d) the total amount exempt from the tax on lottery and gambling winnings is altered, with winnings in the fiscal year 2018 whose total amount is equal to or less than 10,000 euros becoming exempt. This exempted amount will be increased in 2019 for winnings whose full amount is equal to or less than EUR 20,000 and by 2020 for winnings whose full amount is equal to or less than EUR 40,000.

⁴ Ley 6/2018, de 3 de julio, de Presupuestos Generales del Estado para el año 2018.

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 - With regard to corporate income tax: (a) the regulation of earnings from certain intangible assets is amended; (b) the tax credit for investments in cinematographic productions, audiovisual series and live performances of performing arts and music is altered; and (c) the legal regime for payments in instalments in relation to private investment (venture capital/private equity) entities is amended.
 - With regard to value added tax: (a) tax rates are reduced for cinema, telecare and home help services; (b) the pre-existing limit for the refund of input tax paid by travellers is eliminated; (c) with effect from 1 January 2019, significant changes are introduced in the determination of the place of performance of transactions relating to telecommunications, broadcasting and services provided by electronic means, as well as in the exemption relating to groupings and temporary business partnerships.
 - With regard to wealth tax, the period of validity is extended to 2018.
2. We should also mention the **Protocol amending the Convention between the Kingdom of Spain and the Kingdom of Belgium for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, and its Protocol**, signed in Brussels on 14 June 1995, amended by the Protocol signed in Madrid on 22 June 2000, signed in Brussels on 2 December 2009, signed in Madrid on 15 April 2014, published in the BOE of 2 August 2018. The Protocol updates, on the one hand, the definition of Belgium's "competent authority" and, on the other hand, the reference to the taxes subject to its provisions.
 3. In the 'Historical Territory' of Gipuzkoa, **Provincial Decree 21/2018, of 26 June, amending the Regulations implementing the General Provincial Tax Act (Gipuzkoa) with regard to administrative review, approved by Provincial Decree 41/2006 of 26 September⁸**, to adapt issues such as the processing of procedures by electronic means, the incidence of decisions in the event of related obligations, the stay of review proceedings in the event of amicable proceedings being initiated or the regulation of actions for annulment or against enforcement; **Provincial Decree-Law 2/2018, of 17 July, amending Provincial Personal Income Act (Gipuzkoa) 3/2014, of 17 January, as regards the tax on lottery and gambling winnings⁹**

increasing the exempted amount to EUR 40,000, although temporarily, from the entry into force of this law until 31 December 2018, the exempt amount will be EUR 10,000 and for the tax period 2019 this amount will be EUR 20,000; and **Provincial Decree 22/2018, of 24 July, amending the Personal and Corporate Income Tax Regulations (Gipuzkoa)**¹⁰, by virtue of which various technical modifications are incorporated in the personal income tax, extending the option period by the simplified method of non-presumptive determination and its revocation for agricultural and livestock activities. In corporate income tax, the obligation to present the technical report to support relief for R&D&I activities is eliminated and two new exceptions to the obligation to withhold are incorporated.

4. In the 'Historical Territory' of Biscay, **Provincial Decree 2/2018 of 17 July amending Provincial Personal Income Tax Act (Biscay) 13/2013 of 5 December in respect of lottery and gambling winnings**¹¹, increasing the amount of the exemption to EUR 40,000, but temporarily the amount exempted will be EUR 10,000 for the tax period 2018 and EUR 20,000 for the tax period 2019, as in the territory of the State.
5. In the 'Historical Territory' of Alava, **Provincial Personal Income Tax Act Amendment Act (Alava) 11/2018 of 11 July**¹², in order to consider the use of public transport for transport to a workplace as payment in kind exempt from tax; **Provincial Emergency Decree of the Provincial Cabinet (Alava) 1/2018, of 17 July, approving the amendment to the Provincial Personal Income Tax Act**¹³, by virtue of which the amount of the exemption for lottery and gambling winnings is increased to EUR 40,000, although temporarily in 2018 the exempt amount will be EUR 10,000 and in 2019 that amount will be EUR 20,000; and Decree of the Provincial Cabinet (Alava) 41/2018 of 3 August increasing the amount of the exemption for lottery and gambling winnings to EUR 40,000, although temporarily in 2018 the exempted amount will be EUR 10,000 and in 2019 the exempted amount will be EUR 20,000;

⁸ Decreto Foral 21/2018, de 26 de junio, del Territorio Histórico de Gipuzkoa, por el que se modifica el Reglamento de desarrollo de la Norma Foral General Tributaria del Territorio Histórico de Gipuzkoa en materia de revisión en vía administrativa, aprobado por Decreto Foral 41/2006, de 26 de septiembre.

⁹ Decreto Foral Norma 2/2018, de 17 de julio, del Territorio Histórico de Gipuzkoa, por el que se modifica la Norma Foral 3/2014, de 17 de enero, del Impuesto sobre la Renta de las Personas Físicas del Territorio Histórico de Gipuzkoa, en lo relativo al gravamen especial sobre los premios de determinadas loterías y apuestas.

¹⁰ Decreto Foral 22/2018, de 24 de julio, del Territorio Histórico de Gipuzkoa, por el que se modifican los Reglamentos del Impuesto sobre la Renta de las Personas Físicas y del Impuesto sobre Sociedades.

¹¹ Decreto Foral Normativo 2/2018, del Territorio Histórico de Bizkaia, de 17 de julio, por el que se modifica la Norma Foral 13/2013, de 5 de diciembre, del Impuesto sobre la Renta de las Personas Físicas, en relación con los premios de determinadas loterías y apuestas.

¹² Norma Foral 11/2018, de 11 de julio, del Territorio Histórico de Araba/Álava.

¹³ Decreto Normativo de Urgencia Fiscal 1/2018, de 17 de julio, del Territorio Histórico de Álava, del Consejo de Gobierno Foral: aprobar la modificación de la Norma Foral del Impuesto sobre la Renta de las Personas Físicas.

and Decree of the Provincial Cabinet (Alava) 41/2018, of 3 August, approving the amendment of various regulatory provisions and the regulation of specific aspects of the wealth tax and of the urban land appreciation tax in order to bring their content into line with the Provincial Act adapting the tax system of Alava to the Basque Civil Law¹⁴.

6. In the Region of Navarre, **Regional Legislative Decree 1/2018, of 4 July, on Tax Harmonization, amending the Regional Value Added Tax Act 19/1992 of 30 December¹⁵; Regional Excise Duties Act 20/1992 of 30 December¹⁶; Regional Taxes on Electricity Production Value, Fluorinated Greenhouse Gases and Deposits in Credit Institutions (Regulation) Act 11/2015 of 18 March¹⁷; the Revised Version of the Regional Personal Income Tax Act¹⁸; and Regional Decree 63/2018, of 22 August, amending Regional Decree 153/2001, of 11 June, implementing the provisions of the Regional Taxation Act concerning tax infringements and penalties¹⁹.**
7. At the EU level, **Commission Implementing Regulation (EU) 2018/980 of 11 July 2018 amending Implementing Regulation (EU) No 815/2012, as regards the information to be exchanged between Member States to identify taxable persons using the non-Union scheme.**

Mariana Díaz-Moro Paraja y Enrique Santos Fresco

6. Accounting

Order HAP/1724/2015, of 31 July, regulating the preparation of the State's Public Sector Accounts²⁰, which sets out the specialisms to be applied in the preparation of these accounts in relation to the Rules on consolidation of accounts in the public sector, approved by Order HAP/1489/2013 of 18 July.

Mariana Díaz-Moro Paraja and Enrique Santos Fresco

¹⁴ Decreto Foral 41/2018, de 3 de agosto, del Territorio Histórico de Álava, del Consejo de Gobierno Foral: aprobar la modificación de diversas disposiciones reglamentarias y la regulación de aspectos concretos del impuesto sobre el patrimonio y del impuesto sobre el incremento del valor de los terrenos de naturaleza urbana para adecuar su contenido a la Norma Foral de adaptación del sistema tributario de Álava al Derecho Civil Vasco.

¹⁵ Decreto Foral Legislativo 1/2018, de 4 de julio, de la Comunidad Foral de Navarra, de Armonización Tributaria, por el que se modifica la Ley Foral 19/1992, de 30 de diciembre, del Impuesto sobre el Valor Añadido.

¹⁶ Ley Foral 20/1992, de 30 de diciembre, de Impuestos Especiales.

¹⁷ Ley Foral 11/2015, de 18 de marzo, por la que se regulan el Impuesto sobre el Valor de la Producción de la Energía Eléctrica, el Impuesto sobre los Gases Fluorados de Efecto Invernadero y el Impuesto sobre los Depósitos en las Entidades de Crédito.

¹⁸ Texto Refundido de la Ley Foral del Impuesto sobre la Renta de las Personas Físicas.

¹⁹ Decreto Foral 63/2018, de 22 de agosto, por el que se modifica el Decreto Foral 153/2001, de 11 de junio, por el que se desarrollan las disposiciones de la Ley Foral General Tributaria en materia de infracciones y sanciones tributarias de la Administración de la Comunidad Foral de Navarra.

²⁰ Orden HAP/1724/2015, de 31 de julio, por la que se regula la elaboración de la Cuenta General del Estado.

7. Corporate

The Spanish Competition and Markets Authority (CNMV) has approved **Instrument 2/2018, of 12 July, amending Instruments 4/2013 and 5/2013, of 12 June, which provide the Annual Corporate Governance Report (IAGC) and Annual Directors' Remuneration Report (IARC) templates²¹**.

The new instrument has the following objectives:

1. Introduce the new content required by Royal Decree-Law 18/2017 in respect of diversity, referring to gender diversity and, for entities other than small and medium-sized entities according to the definition included in the legislation on auditing accounts, as well as age, disability, training and professional experience of the directors.
2. Allow the presentation of reports in a free format (instead of the standardised electronic document of the IAGC and the IARC) provided that the minimum content laid down by the legislation is respected and with the obligation to submit, in these cases, an additional statistical annex.
3. Make certain adjustments in order to simplify or eliminate sections that have lost relevance in the current context and introduce or develop others that are relevant for understanding the corporate governance system of issuing entities and the remuneration of directors.
4. Include a new annual corporate governance report template for entities within the institutional public sector that issue securities other than shares.

With regard to the new additional information to be included in both reports, note:

1. In the IAGC: a) reasons and circumstances for termination of office, whether due to resignation, removal or for any other reason, especially in the case of non-executive independent directors; b) proposals submitted to the general meeting of shareholders that have not been approved; c) description of the risks related to corruption (among the risks affecting the business); d) information on diversity not related to gender (age, training, experience and disability).
2. The IARC will: a) include more information on how variable remuneration earned has been determined; b) change the content of the information on share-based remuneration systems, as well as on pension or long-term savings systems, to make it clearer and more precise.

²¹ Circular 2/2018, de 12 de julio, que modifica las Circulares 4/2013 y 5/2013, de 12 de junio, que establecen los modelos de Informe Anual de Gobierno Corporativo (IAGC) y de Informe Anual de Remuneraciones de los Consejeros (IARC).

We must also highlight the importance of **Commission Implementing Regulation (EU) 2018/1212 of 3 September 2018 laying down minimum requirements implementing the provisions of Directive 2007/36/EC of the European Parliament and of the Council as regards shareholder identification, the transmission of information and the facilitation of the exercise of shareholders rights**. On 4 September 2018, the above regulation was published in the Official Journal of EU, implementing amendments to Directive 2007/36/EC as regards the encouragement of long-term shareholder engagement, including minimum requirements common to the Member States as regards shareholder identification, transmission of information and facilitation of shareholder rights.

The aim of this regulation is to prevent the diverging implementation of the provisions of Directive 2007/36/EC, which could result in the adoption of incompatible national standards, thereby increasing the risks and costs of cross-border operations and thus jeopardising their effectiveness and efficiency, and resulting in additional burdens for intermediaries. The use of common formats of data and message structures in transmissions should enable efficient and reliable processing and interoperability between intermediaries, the issuer and its shareholders, thus ensuring the efficient functioning of Union capital markets for shares.

Invoking the principle of proportionality, the regulation only sets out minimum requirements as regards the (a) request to disclose information regarding shareholder identity and response; (b) transmission of general meeting notice; (c) confirmation of entitlement to exercise shareholder rights in a general meeting; d) notice of participation by shareholder in a general meeting; e) the format of confirmation of the receipt and recording and counting of votes; f) the transmission of information specific to corporate events other than general meetings; g) the deadlines to be complied with by issuers and intermediaries in corporate events and in shareholder identification processes; and h) the minimum security requirements when transmitting all such information.

This piece of legislation is complemented with an annex detailing the type of information, its description, the format and the originator of the data, for each of the transmissions of information provided in the articles of the regulation itself.

It is interesting to note that, in relation to the confirmation of entitlement to exercise shareholder rights, the regulation provides that it will be the last intermediary who confirms the entitled position appearing in its records. Where there is more than one intermediary in the chain of intermediaries, as is the case in the Spanish market, the last intermediary shall ensure that the entitled positions in its records are reconciled with those of the first intermediary, unless the entitled position is known by or will be transmitted to the issuer or the first intermediary.

Inés Fontes Migallón

8. Employment, labour and social security

1. The aforementioned **Spanish Government Budget for 2018 Act 6/2018, of 3 July**, amends both the Workers' Statute Act and the Public Employees' Statute Act to provide for a five-week paternity leave. This leave is independent of the shared sixteen-week leave entitlement. It also recognizes the contribution rebate for alternative work for risk during pregnancy or breastfeeding and in cases of work-related illness. It also includes, among others, measures in relation to self-employment and employment for young people and lays down Social Security rules (bases and types of contribution, appreciation of pensions, minimum and maximum amounts of pensions) and indicators (IPREM or statutory interest) for 2018.
2. The new Government has adopted both labour and social security rules. The 'Master Plan on Decent Work' 2018-2020 (BOE, of 28 July), within the new structure of the Ministry of Employment, Migration and Social Security (**Royal Decree 903/2018, of 20 July, implementing the organizational structure of the Ministry of Employment, Migration and Social Security²²**), has been approved. Its main objective is the recovery of employee rights and the improvement of the quality of jobs and working conditions in order to also achieve the present and future sustainability of the Social Security system and benefits, as well as to strengthen fair competition between companies in the labour market, the plan being directed against those that fail to comply with labour and Social Security legislation in force.

As regards employment, the **4th Agreement for Employment and Collective Bargaining²³**, signed by the most representative trade unions and employers' organizations on 5 July, is noteworthy. Valid for three years (2018, 2019 and 2020), it mainly pursues three objectives: job creation, the improvement of the employability of workers and the competitiveness of companies, and the fight against the black economy, although one of the most tangible effects derives from the fixing of a salary increase for each year of validity in a fixed part (2%) and in a variable part (1%) with the intention of achieving, progressively, a minimum salary of 14,000 euros per year.

²² Real Decreto 903/2018, de 20 de julio, por el que se desarrolla la estructura orgánica del Ministerio de Trabajo, Migraciones y Seguridad Social.

²³ IV Acuerdo para el Empleo y la Negociación Colectiva.

In the same area, the Government also approves **Royal Decree 955/2018, of 27 July, approving the public employment offer for 2018²⁴**, which contains the public employment offer for 2018, and **Royal Decree-Law 8/2018, of 3 August, amending Royal Decree-Law 16/2014, of 19 December, regulating the Employment Activation Programme²⁵**, which seeks to broaden and extend aid to improve the employability of unemployed persons with difficulties in entering the labour market.

3. As far as Social Security is concerned, a new **General Regulation of the financial management of Social Security (RD 696/2018, of 29 June)** is approved, replacing the one in force since 1995 with the aim of modernising the system's revenues and payments and regulating its financial circuit. Along the same lines, the General Regulation of company registrations and of registrations, deregistrations and variations of workers' data in the Social Security is amended with the new **Royal Decree 997/2018, of 3 August, amending the General Regulation of company registrations and of registrations, deregistrations and variations of workers' data in the Social Security, approved by Royal Decree 84/1996 of 26 January²⁶**. In order to avoid distortions in the system, it is provided that applications for deregistration and variation of data made by companies and, where appropriate, by workers, affecting periods included in the certificates issued by the Labour and Social Security Inspectorate that have given rise to procedures of registration or variation of data that are being processed on the initiative of the Social Security Agency with respect to the same workers, shall neither produce effects nor extinguish the obligation to contribute until the said procedures are completed. Similarly, **Royal Decree 860/2018, of 13 July, regulating the preventive activities of the Social Security's protective action to be carried out by mutual societies collaborating with the Social Security²⁷**, contains the regulation of the preventive activity of the Social Security's protective action to be carried out by mutual societies collaborating with the Social Security. These are the benefits provided by the Social Security aimed at controlling and, where appropriate, reducing work-related injuries and illnesses. It also includes advisory activities for associate companies and self-employed workers so that they can adapt their workplaces and structures for the relocation of injured workers or workers with pathologies of a work-related origin, as well as research, development and innovation activities to be carried out directly by the mutual societies, aimed at reducing occupational contingencies. Activities regulated in the Occupational Hazard Prevention Act, as well as those assigned to prevention services, are excluded from this scope due to their different legal nature.

²⁴ Real Decreto 955/2018, de 27 de julio, por el que se aprueba la oferta de empleo público para el año 2018.

²⁵ Real Decreto Ley 8/2018, de 3 de agosto, por el que se modifica el Real Decreto Ley 16/2014, de 19 de diciembre, por el que se regula el Programa de Activación para el Empleo.

²⁶ Real Decreto 997/2018, de 3 de agosto, por el que se modifica el Reglamento General sobre inscripción de empresas y afiliación, altas, bajas y variaciones de datos de trabajadores en la Seguridad Social, aprobado por el Real Decreto 84/1996, de 26 de enero.

²⁷ Real Decreto 860/2018, de 13 de julio, por el que se regulan las actividades preventivas de la acción protectora de la Seguridad Social a realizar por las mutuas colaboradoras con la Seguridad Social.

In the area of benefits, two developments should be highlighted. The first, **Royal Decree 950/2018, of 27 July, amending Royal Decree 625/1985, of 2 April, implementing the Unemployment Protection Act 31/1984 of 2 August²⁸**. In compliance with European court decisions regarding part-time work, it is provided that, when the proven contributions relate to part-time work, the period during which the worker has been registered will be computed regardless of whether all or part of the working days have been worked, regardless of the working day. The second, the reform of the widow's pension (**Royal Decree 900/2018, of 20 July, implementing the thirtieth additional provision of Law 27/2011, of 1 August, on the updating, adaptation and modernization of the Social Security system in matters of the widow's pension²⁹**), increasing its amount to 60% of the calculation basis in certain cases.

Finally, and most importantly, the decision has been taken to re-establish the universality of health care cover (**Royal Decree-Law 7/2018, of 27 July, on universal access to the National Health System³⁰**) by amending the National Health System (Cohesion and Quality) Act 16/2003 of 28 May. Along these lines, all persons with Spanish nationality and foreign nationals who have their residence in Spanish territory shall be entitled to health protection and care provided they comply with any one of the established requirements. On the other hand, for foreign nationals not registered or authorised as residents in Spain, the same right is provided as for persons with Spanish nationality provided that they meet all the requirements under the regulation.

Lourdes López Cumbre

²⁸ Real Decreto 950/2018, de 27 de julio, por el que se modifica el Real Decreto 625/1985, de 2 de abril, por el que se desarrolla la Ley 31/1984, de 2 de agosto, de protección por desempleo.

²⁹ Real Decreto 900/2018, de 20 de julio, de desarrollo de la disposición adicional trigésima de la Ley 27/2011, de 1 de agosto, sobre actualización, adecuación y modernización del sistema de Seguridad Social, en materia de pensión de viudedad.

³⁰ Real Decreto Ley 7/2018, de 27 de julio, sobre el acceso universal al Sistema Nacional de Salud.

9. Energy

At the EU level, Commission Implementing Regulation (EU) 2018/1017 of 18 July 2018 amending Implementing Regulations (EU) 2017/366 and (EU) 2017/367 imposing definitive countervailing and anti-dumping duties on imports of crystalline silicon photovoltaic modules and key components (i.e. cells) originating in or consigned from the People's Republic of China and Implementing Regulations (EU) 2016/184 and (EU) 2016/185 extending the definitive countervailing and anti-dumping duty on imports of crystalline silicon photovoltaic modules and key components (i.e. cells) originating in or consigned from the People's Republic of China to imports of crystalline silicon photovoltaic modules and key components (i.e. cells) consigned from Malaysia and Taiwan, whether declared as originating in Malaysia and in Taiwan or not. With effect from 20 July 2018, the list of companies exempted from the countervailing and anti-dumping duties established by the aforementioned implementing regulations is amended.

In Spain, the following legislative texts are noteworthy:

1. The **Decision of the Directorate-General for Energy Policy and Mines, of 28 June 2018, publishing the last resort natural gas tariff**³¹, with effect from 1 July 2018.
2. The **Decision of the State Secretary of Energy, of 30 July 2018, publishing the Cabinet Decision, of 27 July 2018, amending specific aspects of the document “Energy Planning. Plan for the Development of the Electricity Transmission Network 2015-2020”, approved by the Cabinet Decision of 16 October 2015**³². The annex “Amendment of specific aspects of energy planning. Plan for the Development of the Electricity Transmission Network 2015-2020” is published on the website of the Ministry of Energy Transition.

³¹ Resolución de 28 de junio del 2018, de la Dirección General de Política Energética y Minas, por la que se publica la tarifa de último recurso de gas natural.

³² Resolución de 30 de julio del 2018, de la Secretaría de Estado de Energía, por la que se publica el Acuerdo del Consejo de Ministros de 27 de julio del 2018, por el que se modifican aspectos puntuales del documento «Planificación Energética. Plan de Desarrollo de la Red de Transporte de Energía Eléctrica 2015-2020», aprobado por el Acuerdo del Consejo de Ministros de 16 de octubre del 2015.

3. **Decree-Law 2/2018, of 26 June, simplifying rules and regulations concerning energy and the promotion of renewable energy in Andalusia³³.** The decree-law repeals specific regional legislation in order to simplify obligations in terms of savings, energy efficiency and use of renewable resources both in the field of building and in business activities carried on in Andalusia. In addition, it provides that projects whose location has been or is identified in the Region of Andalusia, in accordance with the provisions of state legislation regulating the procedure for the allocation of 'specific remuneration' (subsidy payments) in calls for facilities that produce electricity from renewable energy sources, as set out in art. 14(7) of the Electricity Sector Act 24/2013, shall be regarded as "business investment of strategic interest for Andalusia", for the purposes set forth in Act 4/2011, of 6 June, on measures to promote business investments of strategic interest for Andalusia and on simplification, administrative streamlining and improved regulation of business activities in the Region of Andalusia. This consideration as of strategic interest is conditioned on the project developer communicating to the competent regional ministry of energy the identification of the project as located in Andalusia.

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10. Audiovisual

In the audiovisual sector, the following rules and regulations stand out in this quarter:

1. At the state level, **Order CUD/769/2018, of 17 July, was approved, establishing the calculation bases for the aid provided for in Part III of the Cinema Act 55/2007 of 28 December, and determining the structure of the Administrative Register of Cinematographic and Audiovisual Companies³⁴.**
2. The **Cinema Act (Andalusia) 6/2018 of 9 July³⁵** has also been passed. The aforementioned Cinema Act 55/2007 of 28 December and Royal Decree 1084/2015, of 4 December, implementing the latter, assign powers to regions in aspects relating to the classification of works, their nationality, the Administrative Register of Cinematographic and Audiovisual Companies, rules for cinemas, regulation of co-productions with foreign companies, promotion measures and collegiate bodies with exclusive powers in these matters.

³³ Decreto Ley 2/2018, de 26 de junio, de simplificación de normas en materia de energía y fomento de las energías renovables en Andalucía.

³⁴ Orden CUD/769/2018, de 17 de julio, por la que se establecen las bases reguladoras de las ayudas previstas en el capítulo III de la Ley 55/2007, de 28 de diciembre, del Cine, y se determina la estructura del Registro Administrativo de Empresas Cinematográficas y Audiovisuales.

³⁵ Ley 6/2018, de 9 de julio, del Cine de Andalucía.

3. In the exercise of these and other powers, Andalusia has approved the Cinema Act (Andalusia) 6/2018 of 9 July, which lays down the legal framework regulating film-making and audiovisual production in Andalusia, creates the Andalusian Register of Cinematographic and Audiovisual Production Companies and provides for various measures to promote the cinematographic and audiovisual production industry. Of particular note is the establishment of a portfolio of resources for the financing of film-making and audiovisual production, as well as actions to encourage and support creation, production, distribution, screening and promotion, always within the limits of budgetary availability. It should be noted that the different aid lines can be granted as fully or partially reimbursable for those cases in which the funded actions have earned a profit for the beneficiaries.

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11. Cross-sectoral

Given the impact on various strategic sectors, we highlight the following standards:

1. **Royal Decree 595/2018, of 22 June, establishing the basic organizational structure of ministerial departments³⁶**, which has been changed several times. It is the result of the change of Government that took place in Spain last June. With regard to the energy, telecommunications and railway sectors, the restructuring carried out means that, with effect from 23 June 2018, the Ministry for Ecological Transition is responsible for energy; the Ministry of Economy and Business is responsible for telecommunications and the digital agenda; and the Ministry of Civil Works is responsible for railway transport.
2. **Royal Decree-Law 12/2018, of 7 September, on the security of networks and information systems³⁷**, which incorporates into Spanish law Directive (EU) 2016/1148 of the European Parliament and of the Council of 6 July 2016 concerning measures for a high common level of security of network and information systems across the Union, on measures with a view to achieving a high common level of security of network and information systems within the Union. The royal decree-law regulates the security of networks and information systems used for the provision of essential services and digital services, establishes an incident notification system and defines an institutional framework for coordination between competent national authorities and the relevant cooperation bodies at the EU level.

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³⁶ Real Decreto 595/2018, de 22 de junio, por el que se establece la estructura orgánica básica de los departamentos ministeriales.

³⁷ Real Decreto Ley 12/2018, de 7 de septiembre, de seguridad de las redes y sistemas de información

12. Railway sector

With regard to the railway sector, the Commission Recommendation of 18 July 2018 on guidance for the harmonised implementation of the European Rail Traffic Management System in the Union (2018/C 253/01) has been given. In accordance with Directive (EU) 2016/797 of the European Parliament and of the Council, the European Union Agency for Railways ensures the harmonised implementation and interoperability of the European Rail Traffic Management System (“ERTMS”) in the Union. To this end, the Agency checks that the technical solutions envisaged are fully compliant with the relevant technical specifications for interoperability (‘TSIs’) and approves them by means of a decision. The above-mentioned recommendation governs the procedure under which the agency must issue its approval. In order to facilitate the harmonised implementation of the ERTMS in the Union, the agency and the applicant requesting authorisation for the placing in service of fixed installations should follow the guidance set out in said recommendation, which requires the applicant to enter into a dialogue with the agency prior to the formal submission of the application. During this ‘initial stage of commitment’, the applicant and the agency should agree on the timeframe of the approval process taking into consideration the type of award and the authorisation process. The national safety authorities can collaborate and issue an opinion on the possible outcomes of the initial commitment.

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