

Current Legislation

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I. Environment

In this matter, we consider the following to be of interest:

1. **Directive (EU) 2018/2001 of the European Parliament and of the Council of 11 December 2018 on the promotion of the use of energy from renewable sources**¹. It aims to establish a common framework for the promotion of energy from renewable sources, based on three pillars: (a) the setting of a binding target in 2030 for the overall share of energy from renewable sources in the gross final consumption of energy; (b) the laying down of rules on financial support for electricity from renewable sources, self-consumption of such electricity and the use of energy from renewable sources in the heating, cooling and transport sectors; and (c) the establishment of sustainability and greenhouse gas emissions saving criteria for biofuels, bioliquids and biomass fuels.
2. **Royal Decree 18/2019, of 25 January, implementing aspects relating to the application of the greenhouse gas emissions trading scheme in the period 2021-2030**². It transposes into Spanish law some of the provisions of Directive (EU) 2018/410 of the European Parliament and of the Council of 14 March 2018, mainly those related to applications for the free allocation of emission allowances, to the system of exclusion of small installations from the European Union Emissions Trading Scheme (EU ETS) and to the compensation for indirect costs mechanism. This prepares the Spanish legal system for the 2021-2030 emissions trading period.
3. **Waste and Contaminated Soil (Balearic Islands) Act 8/2019 of 19 February**³. This statute incorporates some measures aimed at reinforcing compliance with the principles of hierarchy and proximity in waste management and the priority of treating as much waste as possible in facilities located in the Balearic Islands. In addition, the regional legislator goes beyond the basic state legislator and imposes a series of ecological obligations and objectives on those responsible for the first placing of products on the market.
4. **Climate Change and Energy Transition (Balearic Islands) Act 10/2019 of 22 February**⁴. To effectively combat the effects of climate change and achieve maximum energy self-sufficiency, measures are put in place in the areas of emission reduction, energy efficiency, renewable energy and fuel demand management.

¹ Directiva (UE) 2018/2001 del Parlamento Europeo y del Consejo de 11 de diciembre del 2018 relativa al fomento del uso de energía procedente de fuentes renovables.

² Real Decreto 18/2019, de 25 de enero, por el que se desarrollan aspectos relativos a la aplicación del régimen de comercio de derechos de emisión de gases de efecto invernadero en el periodo 2021-2030.

³ Ley 8/2019, de 19 de febrero, de Residuos y Suelos Contaminados de las Illes Balears.

⁴ Ley 10/2019, de 22 de febrero, de Cambio Climático y Transición Energética de las Illes Balears.

5. **Decree 100/2018, of 20 December, on Slag Utilisation (Region of Cantabria)**⁵. The purpose of this piece of legislation is threefold: (1) to broaden the slag that can be utilised according to its origin; (2) to clarify the requirements applicable to some of the admissible uses of slag; and (3) to promote the use of slag as a product.

Ignacio Álvarez Serrano and Paloma Tuñón Matienzo

II. Agri-food

We refer to **Royal Decree 1450/2018, of 14 December, amending Royal Decree 38/2017 of 27 January on provisions for the implementation of European Union legislation on information provision and promotion measures concerning agricultural products implemented in the internal market and in third countries**⁶. The information provision and promotion measures referred to in the above-mentioned piece of legislation, most of which are regulated at the European level, are intended to increase consumer awareness levels both in the EU and in third countries of Union agricultural products, production methods and quality schemes. The purpose of this amendment is, on the one hand, to ensure the optimum use of Union resources and, on the other hand, to increase legal certainty for grant applicants.

José Luis Palma Fernández and Yago Fernández Darna

III. Intellectual property

In connection with this area, we highlight the following:

1. **Regulation (EU) 2018/1807 of the European Parliament and of the Council of 14 November 2018 on a framework for the free flow of non-personal data in the European Union**. It aims to ensure the free flow of data other than personal data within the Union by laying down rules relating to data localisation requirements, the availability of data to competent authorities and the porting of data for professional users. This Regulation applies to the processing of

⁵ Decreto 100/2018, de 20 de diciembre, de Valorización de Escorias en la Comunidad Autónoma de Cantabria.

⁶ Real Decreto 1450/2018, de 14 de diciembre, por el que se modifica el Real Decreto 38/2017, de 27 de enero, sobre disposiciones de aplicación de la normativa de la Unión Europea en materia de acciones de información y promoción relativas a productos agrícolas en el mercado interior y en terceros países.

electronic data other than personal data in the Union, which is: (a) provided as a service to users residing or having an establishment in the Union, regardless of whether the service provider is established or not in the Union; or (b) carried out by a natural or legal person residing or having an establishment in the Union for its own needs.

2. **Royal Decree-Law 23/2018, of 21 December, transposing directives on trade marks, rail transport, package travel and linked travel arrangements**⁷. This piece of legislation has amended the Trade Marks Act in order to incorporate into Spanish law Directive (EU) 2015/2436 of the European Parliament and of the Council of 16 December 2015 to approximate the laws of the Member States relating to trade marks.
3. In accordance with the provisions of Royal Decree-Law 12/2017, **Royal Decree 1398/2018, of 23 November, implementing Article 25 of the Copyright (Recast) Act**⁸ has been adopted regarding the system of fair compensation for private copying.

Ángel García Vidal

IV. Retail trade

Royal Decree-Law 20/2018, of 7 December, on urgent measures to boost the economic competitiveness of the industry and trade sectors in Spain⁹. The Retail Trade Act 7/1996 of 15 January has been amended by this royal decree-law, rewording Article 14 thereof, so that selling at a loss is now only prohibited when deemed unfair. The Retail Trade Act reproduces the content of Article 17 of the Unfair Competition Act instead of making a reference to it.

Ángel García Vidal

⁷ Real Decreto Ley 23/2018, de 21 de diciembre, de transposición de directivas en materia de marcas, transporte ferroviario y viajes combinados y servicios de viaje vinculados.

⁸ Real Decreto 1398/2018, de 23 de noviembre, por el que se desarrolla el artículo 25 del Texto Refundido de la Ley de Propiedad Intelectual.

⁹ Real Decreto Ley 20/2018, de 7 de diciembre, de medidas urgentes para el impulso de la competitividad económica en el sector de la industria y el comercio en España.

V. Tax

In the field of taxation, the following is noteworthy:

1. Firstly, due to their international relevance, we have the approval at the Plenary Session of the Lower House of Parliament of: (a) the **Convention between the Kingdom of Spain and the Republic of Cape Verde for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and its Protocol**¹⁰; (b) the **Convention between the Kingdom of Spain and Romania for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and its Protocol**¹¹; and (c) the **Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting**¹², done at Paris on 24 November 2016, as well as notifications and reservations that Spain wishes to make.
2. Relevant too is **Royal Decree-Law 7/2019, of 1 March, on urgent measures regarding housing and rent**¹³. In relation to the stamp duty, the exemption from the tax under the category of asset transfers for consideration in the signing of agreements to rent housing for stable and permanent use is provided. With regard to the property tax, (i) the obligation to pass on said tax to the tenant in the case of rental of residential property with rental income is abolished and (ii) the City Councils are empowered to provide relief of up to 95% for dwellings subject to rental at a limited price.
3. Also, **Royal Decree 1512/2018, of 28 December, amending [inter alia] the Value Added Tax Regulations and the Regulations governing invoicing obligations**¹⁴.

With regard to the value added tax, (a) the option of taxation outside the territory where the tax is levied (TAI) is extended in the case of provision of telecommunications, broadcasting and television services where the recipient is an entrepreneur or professional established in that territory, (b) in the field of transfers of immovable property, the recipient, if he or she decides to prove fulfilment of the requirements for applying the reverse charge, must state that he or she is entitled to full or partial relief from value added tax; and (c) certain developments are included in relation to the immediate supply of information ("SII").

¹⁰ Convenio entre el Reino de España y la República de Cabo Verde para evitar la doble imposición y prevenir la evasión fiscal en materia de impuestos sobre la renta y su Protocolo.

¹¹ Convenio entre el Reino de España y Rumanía para eliminar la doble imposición en relación con los impuestos sobre la renta y prevenir la evasión y elusión fiscales y su Protocolo.

¹² Convenio multilateral para aplicar las medidas relacionadas con los tratados fiscales para prevenir la erosión de las bases imponibles y el traslado de beneficios.

¹³ Real Decreto Ley 7/2019, de 1 de marzo, de Medidas Urgentes en Materia de Vivienda y Alquiler.

¹⁴ Real Decreto 1512/2018, de 28 de diciembre, por el que se modifican [entre otros] el Reglamento del Impuesto sobre el Valor Añadido y el Reglamento por el que se regulan las obligaciones de facturación.



With regard to the Regulations governing invoicing obligations, certain cases are added in which the obligation to issue an invoice does not conform to the foregoing.

4. Lastly, with regard to Spain as a whole, we must mention **Royal Decree-Law 27/2018, of 28 December, adopting certain measures in tax and cadastral matters**¹⁵, in particular the following: (a) the maternity and paternity benefits paid by the Social Security are expressly included as exempt income; (b) the limits for the application in 2019 of the standard presumptive determination method, both for the personal income tax and for the value added tax's special schemes (simplified and agricultural, livestock and fishery), as well as the periods of renunciations and revocations relating to them, are laid down; (c) the validity of the wealth tax is maintained for the year 2019; and (d) the updating of cadastral values is included through the application of coefficients.
5. In the Historical Territory of Biscay, **Delegated Provincial Act 1/2019, of 19 February, amending Provincial Act 7/1994, of 9 November, on the Value Added Tax, and completing the tax scheme for the final phase of UEFA Euro 2020**¹⁶: (a) provides for the application of the reduced rate (10%) to artistic and cinematographic creation and (b) lays down for the financial year 2019 an exclusive limit for the application of the simplified scheme and the special scheme for agriculture, livestock and fishery of € 250,000.
6. In the Historical Territory of Gipuzkoa, **Provincial Decree 3/2019, of 19 February, amending the Regulations implementing certain formal tax obligations**¹⁷, has been published. The incorporated amendments are as follows: (a) the certificate to obtain information related to the data included in the Register for Tax Obligors is eliminated; (b) regarding the obligation to keep tax records, its scope is determined when electronic or computerised means are used; and (c) a specific reporting obligation is laid down for the collaborative platforms that intermediate in the leasing or transfer of dwellings for tourist use.

Also noteworthy in Gipuzkoa is **Provincial Decree 1/2019, of 29 January, reducing the PAYE rate applicable under the personal income tax to earnings from movable capital derived from copyright**¹⁸, from 19% to 15%, when the taxpayer is not the author. Finally, we consider of interest **Provincial Decree 31/2018, of 27 December, amending the Personal Income Tax Regulations and the Corporate Income Tax Regulations, and approving the updating coefficients applicable in 2019 to the determination of earnings from the transfer of**

¹⁵ Real Decreto Ley 27/2018, de 28 de diciembre, por el que se adoptan determinadas medidas en materia tributaria y catastral.

¹⁶ Decreto Foral Normativo 1/2019, de 19 de febrero, por el que se modifica la Norma Foral 7/1994, de 9 de noviembre, del Impuesto sobre el Valor Añadido, y por el que se completa el régimen fiscal de la fase final de la UEFA Euro 2020.

¹⁷ Decreto Foral 3/2019, de 19 de febrero, por el que se modifica el Reglamento por el que se desarrollan determinadas obligaciones tributarias formales.

¹⁸ Decreto Foral 1/2019, de 29 de enero, por el que se reduce el tipo de retención e ingreso a cuenta aplicable en el impuesto sobre la renta de las personas físicas a los rendimientos del capital mobiliario derivados de la propiedad intelectual.



capital in both taxes¹⁹, whereby (a) the changes introduced in the personal income tax and the corporate income tax by Provincial Act 1/2018 of 10 May are implemented; (b) the withholding rates applicable to earnings from employment are updated; and (c) the updating coefficients applicable to capital gains and losses under the personal income tax, as well as the price-level restatement coefficients applicable under the corporate income tax on earnings from the transfer of capital, are approved.

7. In the Historical Territory of Araba-Alava, of relevance is **Provincial Act 1/2019, of 16 January, amending Provincial Act 33/2013 on the Personal Income Tax**²⁰, which introduces a reduction in the scope of this tax, specifically: (a) the tax threshold has been changed so that earnings from employment below 25,000 euros do not have to be declared; (b) relief of 1,000 euros is included for the birth of each child, and (c) relief for taxpayers over the age of 65 is increased by 10%. In the same territory, **Provincial (Cabinet) Decree 1/2019, of 15 January, approving the amendment to Provincial (Cabinet) Decrees 40/2014 and 41/2014, of 1 August, approving the Personal Income Tax and Corporate Income Tax Regulations**²¹ has been published. With regard to the personal income tax, changes are made to withholdings and reporting obligations for transactions with capital reduction, capital repayment or distribution of issue premiums. In the corporate income tax, new exceptions to the withholding obligation are provided. Also of interest is **Provincial Decree 2/2019, of 15 January, approving the amendment to Provincial (Cabinet) Decree 40/2014, of 1 August, approving the Personal Income Tax Regulations**²², which implements, in relation to long-term savings schemes, who are the persons obliged to withhold, the basis of the withholding or payment on account and its amount, as well as the conditions for complete cash equivalent transfers under savings schemes, without this involving a disposition of resources. Lastly, **Provincial Decree 3/2019, of 15 January, approving the amendment to Provincial (Cabinet) Decree 41/2014, of 1 August, approving the Corporate Income Tax Regulations**²³, regulates the agreement procedure for related-party transactions at the request of the taxpayer.

¹⁹ Decreto Foral 31/2018, de 27 de diciembre, por el que se modifican el Reglamento del impuesto sobre la renta de las personas físicas y el Reglamento del impuesto sobre sociedades, y se aprueban los coeficientes de actualización aplicables en 2019 para la determinación de las rentas obtenidas en la transmisión de elementos patrimoniales en ambos impuestos.

²⁰ Norma Foral 1/2019, de 16 de enero, del Territorio Histórico de Araba-Álava, de modificación de la Norma Foral 33/2013, del Impuesto sobre la Renta de las Personas Físicas.

²¹ Decreto Foral 1/2019, de 15 de enero, del Territorio Histórico de Araba-Álava, del Consejo de Gobierno Foral, por el que se aprueba la modificación de los Decretos Forales del Consejo 40/2014 y 41/2014, de 1 de agosto, que aprobaron los Reglamentos del Impuesto sobre la Renta de las Personas Físicas y del Impuesto sobre Sociedades.

²² Decreto Foral 2/2019, de 15 de enero, por el que se aprueba la modificación del Decreto Foral del Consejo 40/2014, de 1 de agosto, que aprobó el Reglamento del Impuesto sobre la Renta de las Personas Físicas.

²³ Decreto Foral 3/2019, de 15 de enero, por el que se aprueba la modificación del Decreto Foral del Consejo 41/2014, de 1 de agosto, que aprobó el Reglamento del Impuesto sobre Sociedades.

8. In the Region of Navarre, **Regional Act 3/2019, of 24 January, amending Regional Act 2/1995, of 10 March, on Local Finance**²⁴ has been published, introducing the following new features: (a) authorises local councils to establish a fee for the holding of civil marriages; (b) introduces the new tax category of “non-taxable payments of a public nature” into the sphere of local finance; (c) provides for the elimination of tax domicile publicity in the information provided in the Register for Business Activities; (d) municipalities are empowered to establish tax credits for “zero emission vehicles” and “ECO vehicles”; and (e) introduces the appropriate amendments in relation to the urban land appreciation tax by virtue of the Judgment of the Constitutional Court 72/2017. Also noteworthy is **Delegated Regional Act 1/2019, of 30 January, on Tax Harmonization, amending Regional Act 19/1992, of 30 December, on the Value Added Tax**²⁵, by virtue of which the reduced rate in this tax is applied to artistic and cinematographic creations. Lastly, we must should note **Regional Act 30/2018, of 27 December, amending several taxes and other tax measures**²⁶. With regard to the personal income tax, in the main, (a) the tax treatment of child support and alimony annuities are equated, whether they derive from a divorce settlement approved before a notary or from a court decision; and (b) various deductions and reliefs are introduced. In the corporate income tax, the relief for R&D&I and for investments in cinematographic productions and audiovisual series are readjusted.

Mariana Díaz-Moro Paraja and Enrique Santos Fresco

VI. Accounting

At the EU level, we should highlight **Commission Regulation (EU) 2019/402 of 13 March 2019 amending Regulation (EC) No 1126/2008 adopting certain international accounting standards in accordance with Regulation (EC) No 1606/2002 of the European Parliament and of the Council as regards International Accounting Standard 19; and Commission Regulation (EU) 2019/237 of 8 February 2019 amending Regulation (EC) No 1126/2008 adopting certain international accounting standards in accordance with Regulation (EC) No 1606/2002 of the European Parliament and of the Council as regards International Accounting Standard 28**, adopted in the framework of the regular improvement process which aims at streamlining and clarifying the International Accounting Standards (IAS). The latter seeks to clarify that the impairment requirements of International Financial Reporting Standard (IFRS) 9 Financial Instruments apply to long-term interests in associates and joint ventures.

Mariana Díaz-Moro Paraja and Enrique Santos Fresco

²⁴ Ley Foral 3/2019, de 24 de enero, por la que se modifica la Ley Foral 2/1995, de 10 de marzo, de Haciendas Locales de Navarra.

²⁵ Decreto Foral Legislativo 1/2019, de 30 de enero, de Armonización Tributaria, por el que se modifica la Ley Foral 19/1992, de 30 de diciembre, del Impuesto sobre el Valor Añadido.

²⁶ Ley Foral 30/2018, de 27 de diciembre, de modificación de diversos impuestos y otras medidas tributarias.

VII. Corporate

Act 11/2018, of 28 December, amending the Code of Commerce, the Recast Version of the Companies Act approved by Royal Legislative Decree 1/2010, of 2 July, and the Auditing of Accounts Act 22/2015 of 20 July on non-financial information and diversity²⁷, transposes Directive 2014/95/EU of the European Parliament and of the Council of 22 October 2014 amending Directive 2013/34/EU as regards the disclosure of non-financial information and information on diversity by certain large companies and certain groups. Although the aforementioned statute introduces significant modifications in other areas, here we exclusively analyse those relating to the obligation to prepare a non-financial information statement as part of the directors' report of certain large companies and its content.

Firstly, companies meeting certain requirements are required to prepare a non-financial information statement to be included in the individual or consolidated annual report (or in a separate report). These requirements are as follows: (a) that the average number of employees employed by the company or group during the financial year exceeds five hundred, and (b) that they are either considered public-interest entities in accordance with auditing legislation, or for two consecutive financial years - the first two computable financial years will be those that begin on or after 1 January 2018 and the immediately preceding one - they meet, at the closing date of each of them, at least two of the following three circumstances: (1) total assets exceeds twenty million euros; (2) the net annual turnover exceeds forty million euros; 3) the average number of workers employed during the financial year exceeds two hundred and fifty.

The scope of obligated companies is extended from 30 December 2021, to include (a) all companies with more than 250 employees and (b) all companies which, as before, are considered to be public-interest entities in accordance with auditing legislation, but with the exception of entities that are classified as small and medium-sized enterprises in accordance with Directive 34/2013, or which, for two consecutive financial years, have, at the closing date of each of them, one of the following circumstances: (1) total assets exceeds twenty million euros; or (2) the net annual turnover exceeds forty million euros.

The statement of non-financial information must contain the information necessary for an understanding of the company's (or group's) development, performance, position and impact of its activity on a number of matters. It should include meaningful information on (a) environmental matters, (b) social and personnel matters, (c) respect for human rights, (d) the fight against corruption and bribery, and (e) society.

²⁷ Ley 11/2018, de 28 de diciembre, por la que se modifica el Código de Comercio, el Texto Refundido de la Ley de Sociedades de Capital aprobado por el Real Decreto Legislativo 1/2010, de 2 de julio, y la Ley 22/2015, del 20 de julio, de Auditoría de Cuentas, en materia de información no financiera y diversidad

The non-financial information statement, which “shall be verified by an independent assurance service provider”, may be incorporated in the directors’ report or presented in a separate report expressly stating that such information forms part of the directors’ report. If presented in a separate document, it must be signed by all directors. In addition, any parent company within the scope of Act 11/2018 is required to prepare the consolidated non-financial information statement, which will include all subsidiaries and all countries in which it operates. In the case of groups of companies, subsidiaries are not required to prepare the non-financial statement if included in the consolidated annual report of another company.

Finally, companies may publish on the Social Responsibility Portal of the Ministry of Labour, Migration and Social Security their non-financial information statement and, in any case, it will be made available to the public free of charge and will be accessible on the company’s website within six months after the end of the financial year and for a period of five years.

Inés Fontes Migallón and José María Álvarez Arjona

VIII. Real estate

The aforementioned **Royal Decree-Law 7/2019, of 1 March, on urgent measures regarding housing and rent**, is published following the repeal of the previous Royal Decree-Law 21/2018 of 14 December, of the same name, in force for approximately one month (from 15 December 2018 to 24 January 2019) as it has not been validated by the Lower House of Parliament. Thus, all lease agreements signed as of 6 March 2019 should include the amendments contained in this new piece of legislation, without forgetting that such must be validated by the Recess Deputation within thirty days of its adoption. With regard to the matters regulated in this new piece of legislation, Title I is the one that includes the amendments to the Urban Leases Act 29/1994 of 24 November, although it is important to mention that some of these matters were already included in the repealed royal decree law, for example:

- (1) The recovery of the five-year mandatory extension period, or seven years if the lessor is a legal person, provided for before the liberalizing amendment of the Urban Leases Act operated by Act 4/2013 of 4 June.
- (2) The fixing in two-month instalments of rent of the maximum amount of the additional guarantees to the deposit that can be demanded from the tenant, except in the case of long-term leases (i.e. from five to seven years). Let us remember that, previously, the additional guarantees were governed by the freedom of contract and there was no limitation whatsoever.

- (3) The tacit annual extension up to three years is also rescued when neither of the parties communicates to the other its will not renew the contract. This period was reduced to one year by the aforementioned Act 4/2013 of 4 June.

On the other hand, it establishes for the first time the creation of the state system of benchmarks of the housing rental price and includes the possibility of creating regional benchmark systems.

Lastly, Titles II, III and IV of this royal decree-law contain, respectively, changes in the commonhold tenures, in the eviction procedure and in financial and fiscal measures for housing and rent.

Marina Martínez Plaza

IX. Employment and labour

In the field of employment, rules have also been adopted which deserve special attention:

1. **Royal Decree-Law 28/2018, of 28 December, for the revaluation of public pensions and other urgent social, labour and employment measures**²⁸. The rules contained in the 2018 National Government Budget Act remain in force in 2019, with a series of changes and exceptions. Royal Decree-Law 28/2018 suspends the application of the system of reduction of contributions for occupational contingencies due to a reduction in the number of work-related accidents; it includes in the Social Security system those who carry out training internships in companies, institutions or entities included in training programmes, non-employed internships in companies and external academic internships, even if these practices are not remunerated and, finally and without intending to be exhaustive, a new tenth additional provision is included in the Workers' Statute Act which allows collective agreements to incorporate clauses that make it possible to terminate the employment contract due to the worker's compliance with the statutory retirement age under the Social Security legislation.
2. **Royal Decree 1462/2018 of 21 December setting the national minimum wage for 2019**²⁹. In this minimum wage only the remuneration in money is computed, without the salary in kind being able, in any case, to lead to the reduction of the total amount in money of the former. It shall be understood to refer to the statutory working day in each activity, without including in the case of the daily salary the proportional part of Sundays and public holidays. If you work a shorter working day, you will be paid on a pro rata basis.

²⁸ Real Decreto Ley 28/2018, de 28 de diciembre, para la revalorización de las pensiones públicas y otras medidas urgentes en materia social, laboral y de empleo.

²⁹ Real Decreto 1462/2018, de 21 de diciembre, por el que se fija el salario mínimo interprofesional para el 2019.



3. **Personal Data Protection and Digital Rights Guarantee Act 3/2018 of 5 December**³⁰. We only wish to point out that, in this statute - which we have already commented on in our previous edition - Title X provides for the guarantees of digital rights and it is in this title that the greatest number of rules intended for data protection in the workplace are present.
4. The aforementioned **Act 11/2018, of 28 December, amending the Code of Commerce, the Recast Version of the Companies Act approved by Royal Legislative Decree 1/2010, of 2 July, and the Auditing of Accounts Act 22/2015 of 20 July on non-financial information and diversity**. This statute incorporates a new Article 49(6) in the Code of Commerce that includes employment arrangements that must be present in the report. That consolidated non-financial statement shall include, inter alia, “significant information” on “social and personnel matters”.
5. The also mentioned **Royal Decree-Law 20/2018, of 7 December, on urgent measures to boost the economic competitiveness of the industry and trade sectors in Spain**. It introduces, among other aspects, an amendment to the Social Security Act to continue applying the category of phased retirement with a retiree replacement contract, in force prior to Act 27/2011 of 1 August.
6. The **Decision of 7 December 2018, of the State Secretariat of Employment, which publishes the Resolution of the Cabinet of 7 December, approving the 2019-2021 Young Employment Action Plan**³¹. The plan includes fifty measures -divided into six axes- designed from a comprehensive and systemic perspective that allow their combination and adjustment to each profile and to the existing needs in relation to labour market entry. The axes define the priority areas for action over the next three years. However, the commitments deriving from the application of this plan are subject to the budgetary availabilities existing in the financial years 2019, 2020 and 2021.
7. Finally, among others, we must at least cite the **Decision of 29 November 2018, of the State Secretariat of Civil Service, establishing, for the purpose of calculating time periods, the non-working day calendar in the scope of the National Administration for the year 2019; and the Decision of 11 December 2018, of the State Secretariat of the Insolvency Payment Service, approving the model for the certification of employment claims included in the list of creditors in insolvency proceedings, which must be accompanied by the application for insolvency benefits regulated in Article 33 of the Workers’ Statute (Recast) Act**³².

Lourdes López Cumbre

³⁰ Ley Orgánica 3/2018, de 5 de diciembre, de Protección de Datos Personales y Garantía de los Derechos Digitales.

³¹ Resolución de 7 de diciembre del 2018, de la Secretaría de Estado de Empleo, por la que se publica el Acuerdo del Consejo de Ministros de 7 de diciembre, por el que se aprueba el Plan de Choque por el Empleo Joven 2019-2021.

³² Resolución de 29 de noviembre del 2018, de la Secretaría de Estado de Función Pública, que establece, a efectos de cómputos de plazos, el calendario de días inhábiles en el ámbito de la Administración General para el año 2019; y la Resolución de 11 de diciembre del 2018, de la Secretaría General del Fondo de Garantía Salarial, por la que se aprueba el modelo de certificación de créditos laborales incluidos en la lista de acreedores del procedimiento concursal, que ha de acompañarse con la solicitud de prestaciones de garantía salarial reguladas en el artículo 33 del Texto Refundido de la Ley del Estatuto de los Trabajadores.

X. Energy

During the last quarter, a large number of rules and regulations relating to the energy sector were adopted, including the following:

1. **Regulation (EU) 2018/1999 of the European Parliament and of the Council of 11 December 2018 on the Governance of the Energy Union and Climate Action, amending Regulations (EC) No 663/2009 and (EC) No 715/2009 of the European Parliament and of the Council, Directives 94/22/EC, 98/70/EC, 2009/31/EC, 2009/73/EC, 2010/31/EU, 2012/27/EU and 2013/30/EU of the European Parliament and of the Council, Council Directives 2009/119/EC and (EU) 2015/652 and repealing Regulation (EU) No 525/2013 of the European Parliament and of the Council.** The new regulation establishes a governance mechanism which aims, inter alia, to implement strategies and measures to meet the general and specific objectives of the Energy Union and the Union's long-term commitments on greenhouse gas emissions, in particular in the first ten-year period from 2021 to 2030, as well as to achieve the Union's 2030 specific targets on energy and climate, to stimulate cooperation between States and to contribute to achieving greater investor certainty. The governance mechanism is based on long-term strategies, integrated national energy and climate plans covering ten-year periods starting from 2021 to 2030, integrated national energy and climate progress reports prepared by Member States and integrated monitoring arrangements by the Commission.
2. The aforementioned **Directive (EU) 2018/2001 of the European Parliament and of the Council of 11 December 2018 on the promotion of the use of energy from renewable sources.** The directive establishes a common framework for the promotion of energy from renewable sources. Among other things, it sets a binding Union target for the overall share of energy from renewable sources in the Union's gross final consumption of energy in 2030 (32% of gross final consumption); it lays down rules on financial support for electricity from renewable sources, on self-consumption of such electricity, on the use of energy from renewable sources in the heating and cooling and transport sectors, on regional cooperation between Member States and between Member States and third countries, on guarantees of origin, on administrative procedures and on information.
3. **Directive (EU) 2018/2002 of the European Parliament and of the Council of 11 December 2018 amending Directive 2012/27/EU on energy efficiency.** Among other things, it amends Directive 2012/27/EU to bring it into line with the energy efficiency target of 32.5% by 2030 and imposes new obligations on Member States to reduce energy consumption, tackle energy poverty and strengthen consumers' minimum rights to accurate, reliable, clear and timely information on their energy consumption. On the other hand, the obligation on Member States to establish long-term strategies to mobilise investments and facilitate the renovation of their national building stock is transferred to Directive 2010/31/EU of the European Parliament and of the Council of 19 May 2010 on the energy performance of buildings, where this obligation fits in with long-term plans for nearly zero energy buildings (NZEBs) and the decarbonisation



of buildings. Specific policies adopted by Member States to promote more efficient vehicles and the possibility for States to require obligated parties to contribute to an Energy Efficiency National Fund are included within the scope of this directive. The deadline for transposition is 25 October 2020.

4. **Royal Decree-Law 25/2018, of 21 December, on urgent measures for a just transition of coal mining and the sustainable development of mining regions**³³, validated by the Decision of 22 January 2019 of the Lower House of Parliament. A special social aid scheme in the coal mining sector is hereby established for the financial years 2013 to 2025. The scheme will be open to mining companies included in the Kingdom of Spain's Closure Plan for Non-Competitive Coal Mining in the framework of Decision 2010/787/EU. Royal Decree 676/2014 of 1 August establishing the aid scheme for labour costs intended to cover exceptional costs linked to plans to close production units of coal mining companies and Royal Decree 675/2014 of 1 August laying down the regulatory bases for aid to promote the economic development of coal mining areas through the development of infrastructure projects and projects to restore areas degraded as a result of mining activity are amended.
5. **Royal Decree-Law 1/2019, of 11 January, on urgent measures to bring the powers of the Spanish Competition and Markets Authority into line with the requirements of Union law in relation to Directives 2009/72/EC and 2009/73/EC of the European Parliament and of the Council of 13 July 2009 on common rules for the internal market in electricity and natural gas**³⁴. The new royal decree-law, in addition to amending certain statutes, significantly expands the functions of the Spanish Competition and Markets Authority ('CNMC'). However, where the political decision may have significant weight, the CNMC will have to exercise its powers in the light of the energy policy guidelines approved by ministerial order. Under the new rules, it is for the CNMC, inter alia, to approve access tolls (or connection charges) and tariffs for regulated activities, to supervise the conditions for access and connection to the electricity and natural gas transmission and distribution networks, and to approve the voluntary price for the small consumer as the maximum price for the supply of electricity to consumers to be determined by regulation.
6. **Royal Decree-Law 4/2019, of 22 February, on the Special Scheme for the Balearic Islands**³⁵, Title I of which regulates certain matters relating to the energy sector necessary for the configuration of the special scheme for the Balearic Islands. These include matters such as energy planning in view of island status, the promotion of electricity interconnection between the islands and

³³ Real Decreto Ley 25/2018, de 21 de diciembre, de medidas urgentes para una transición justa de la minería del carbón y el desarrollo sostenible de las comarcas mineras.

³⁴ Real Decreto Ley 1/2019, de 11 de enero, de medidas urgentes para adecuar las competencias de la Comisión Nacional de los Mercados y la Competencia a las exigencias derivadas del derecho comunitario en relación [con] las Directivas 2009/72/CE y 2009/73/CE del Parlamento Europeo y del Consejo, de 13 de julio del 2009, sobre normas comunes para el mercado interior de la electricidad y del gas natural.

³⁵ Real Decreto Ley 4/2019, de 22 de febrero, del Régimen Especial de las Illes Balears.

between the archipelago and the peninsula, the reduction of greenhouse gas emissions, the guarantee of the prices of energy products equivalent to those applied on the peninsula and the promotion of renewable energy.

7. **Order TEC/1366/2018, of 20 December, establishing electricity access tolls for 2019**³⁶, the main novelty of which is the suppression of the power availability service regulated by Order ITC/3127/2011.

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XI. Telecommunications

Of particular relevance is **Royal Decree 1517/2018, of 28 December, amending the Regulations on the conditions for the provision of electronic communications services, universal service and user protection, approved by Royal Decree 424/2005 of 15 April**³⁷.

We should also highlight two decisions of the Spanish Competition and Markets Authority that have approved modifications to the wholesale offers of the various types of access to the Telefónica de España, S. A. U. network. Source: **Decision of 18 December 2018, publishing the decision approving the Reference Interconnection Offer based on IP technology (OIR-IP) of Telefónica de España, S. A. U.**³⁸ and the **Decision of 18 December 2018, publishing the decision approving the Reference Interconnection Offer based on TDM (OIR-TDM) technology of Telefónica de España, S. A. U.**³⁹ The full text of both offers is available on the Commission's website (www.cnmec.es).

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³⁶ Orden TEC/1366/2018, del 20 de diciembre, por la que se establecen los peajes de acceso de energía eléctrica para 2019.

³⁷ Real Decreto 1517/2018, de 28 de diciembre, por el que se modifica el Reglamento sobre las condiciones para la prestación de servicios de comunicaciones electrónicas, el servicio universal y la protección de los usuarios, aprobado por el Real Decreto 424/2005, de 15 de abril.

³⁸ Resolución de 18 de diciembre del 2018, por la que se publica la resolución por la que se aprueba la Oferta de Interconexión de Referencia basada en tecnología IP (OIR-IP) de Telefónica de España, S. A. U.

³⁹ Resolución de 18 de diciembre del 2018, por la que se publica la resolución por la que se aprueba la Oferta de Interconexión de Referencia basada en tecnología TDM (OIR-TDM) de Telefónica de España, S. A. U.

XII. Railway sector

In the railway sector, the aforementioned **Royal Decree-Law 23/2018, of 21 December, transposing directives on trade marks, rail transport, package travel and linked travel arrangements** is noteworthy. This royal decree-law amends the Railway Sector Act 38/2015 of 29 September to comply with Directive 2012/34/EU of the Parliament and of the Council of 21 November 2012 establishing a single European railway area, as amended by Directive 2016/2370 of 14 December. The new royal decree-law eliminates the requirement to enter a railway undertaking's licence in a register, requires the Spanish Agency for Railway Safety to communicate without delay the decision on the licence, rejection of the licence application for the expiry of the deadline not being possible, adds to the basic services those of manoeuvres (formerly ancillary), those provided in service facilities, those of supplies in fixed facilities and those of loading and unloading of goods, and obliges to inform about the prices and conditions of access to service facilities not managed by the infrastructure manager.

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XIII. Private international law

Council Regulation 2016/1003 of 24 June establishing enhanced cooperation in the area of jurisdiction, applicable law and the recognition and enforcement of decisions in matters of matrimonial property regimes came into force on 29 January. Given the mechanism by which it has been adopted, this legislation is not binding on all the Member States of the European Union, but only on those which decided to adopt it: Belgium, Bulgaria, the Czech Republic, Greece, Germany, Spain, France, Croatia, Italy, Luxembourg, Malta, the Netherlands, Austria, Portugal, Slovenia, Finland and Sweden.

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