

Current Legislation

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I. Environment

On this subject, below follow new pieces of legislation that we consider to be of interest:

1. **Royal Decree 389/2016, of 22 October, approving the Master Plan for the Network of Natural Reserves¹**, which, on the one hand, contains the basic guidelines for the planning, preservation and coordination of natural reserves in accordance with the provisions of the Natural Reserves Act 30/2014 of 3 December², and, on the other, regulates the basic guidelines of legislation for the protection of the natural environment in accordance with the content of the Natural Heritage and Biodiversity Act 42/2007 of 13 December³.

Its structure is divided into three main sections: objectives (strategic and in terms of cooperation and collaboration, at both national and international levels); basic guidelines for planning, preservation and coordination; and an action programme to support, promote and strengthen the corporate image and internal coherence of the natural reserves, building on a common vision of these as a whole and including procedures to continuously monitor and assess the same.

2. **Parliamentary authorisation to ratify the Paris Agreement, adopted on 12 December 2015 at the twenty-first session of the Conference of the Parties to the United Nations Framework Convention on Climate Change (UNFCCC)**, is particularly important. The entry into force of the Paris Agreement provides an ambitious framework for successfully completing its commitments, fundamentally through the drafting of implementing regulations that, in accordance with international law, are nothing more than the protocol to said agreement.

For the time being, the various signatory parties to the agreement have communicated to the UNFCCC Secretariat their first Intended Nationally Determined Contributions (INDC), which constitute the reduction goals each party intends to progressively and exponentially achieve, over a five-year period, on the basis of their previously assumed commitments.

3. Lastly, at the regional level, we should highlight the approval of the **La Rioja Master Plan for Waste, by Decree 39/2016 of 21 October⁴**. This plan sets out, within the territorial scope of the Devolved Region (*Comunidad Autónoma*) of La Rioja, the planning concerning waste that has been previously laid down at the state level through the State Framework Plan for Waste Management (PEMAR) 2016-2022, approved by Decision of the Cabinet in its meeting of 6 November 2015.

Pilar López Torralba

¹ *Real Decreto 389/2016, de 22 de octubre, que aprueba el Plan Director de la Red de Parques Nacionales.*

² *Ley 30/2014, de 3 de diciembre, de Parques Nacionales.*

³ *Ley 42/2007, de 13 de diciembre, del Patrimonio Natural y de la Biodiversidad.*

⁴ *Plan Director de Residuos de La Rioja, mediante el Decreto 39/2016, de 21 de octubre.*



II. Agri-food

On this subject, it should be noted that transnational interbranch organisations have recently been regulated in **Commission Delegated Regulation (EU) 2016/232 of 15 December 2015 supplementing Regulation (EU) No 1308/2013 of the European Parliament and of the Council with regard to certain aspects of producer cooperation.**

Article 2 of Delegated Regulation (EU) No 2016/232 defines a *transnational interbranch organisation* as “any interbranch organisation of which the members are engaged in production, processing or trade in the products covered by the organisation’s activities in more than one Member State”. Although this type of organisation is governed by general rules on interbranch organisations, the aforementioned regulation introduces a number of specific provisions:

- The recognition of a transnational interbranch organisation falls to the Member State in which the headquarters of such organisation is established.
- Said Member State shall establish the necessary administrative cooperation with the other Member States in which the members of such organisation are located with respect to verifying compliance with the terms of recognition referred to in Regulation (EU) No 1308/2013. It shall also make available all relevant information upon request of another Member State in which members of such organisation or association are located.
- Member States shall notify the Commission by 31 March each year of the past calendar years’ decisions to grant, refuse or withdraw recognition of interbranch organisations, including a summary of the reasons for refusals and withdrawals of recognition.

José Luís Palma Fernández y Yago Fernández Darna

III. Tax

In the last quarter, new legislation has also been passed in the field of taxation:

1. On account of its significance, we must draw attention to **Royal Decree Act 2/2016, of 30 September, introducing tax measures aimed at reducing the public deficit⁵**, which includes two measures that will only affect taxpayers whose net turnover (abbrev. INCN), in the twelve months prior to the date on which the tax period begins, is at least ten million euros: (i) a new minimum rate for corporate income tax paid by instalments that will reach, in any case, 23% of the profit reported in the income statement,

⁵ *Real Decreto Ley 2/2016, de 30 de septiembre, por el que se introducen medidas tributarias dirigidas a la reducción del déficit público.*



and (ii) a modification in the calculation of the payment by instalments, whereby a rate of 24% instead of 17% is to be applied to the tax base.

2. We should also mention **Royal Decree Act 3/2016, of 2 December, adopting measures in the tax field aimed at consolidating public finance and other urgent social measures**⁶. In the sphere of corporate income tax, there are changes to: (i) the limitation in the deduction of losses on share transfers; (ii) the reversal of impairment losses on shares; (iii) the limitation in the offsetting of negative tax bases; (iv) the deduction of negative earnings arising from a fair value measurement of portfolios; and (v) the limit on the application of foreign tax credit relief. In the sphere of excise duties: (i) the tax rate for intermediate products, alcohol and derived beverages is increased; and (ii) the weight of the specific component in relation to the *ad valorem* component of the duties on tobacco products is increased. As far as the private wealth tax is concerned, its application is extended to 2017. Lastly, in the matter of deferrals and instalments, the possibility of deferrals and instalments in respect of pay-as-you-go withholdings, payments by instalments and output taxes is eliminated.
3. Just as noteworthy is **Royal Decree 596/2016, of 2 December, enhancing and supporting the management of the value added tax**⁷ (VAT), which introduces amendments to the VAT Regulations to regulate the new immediate supply of information system (abbrev. SII) as from 1 July 2017. The SII consists of keeping tax records through the Tax Agency's electronic gateway by way of an almost real-time supply of invoicing records. The immediate supply of information will be mandatory for all those taxpayers who are required to file monthly VAT self-assessment returns (REDEME), large companies and VAT groups, being optional for any other taxpayer by means of the relevant tax register statement.
4. In the 'historical territory' of Gipuzkoa, we should note not only **Provincial Act 4/2016, of 14 November, adapting the tax system of the historical territory of Gipuzkoa to Basque Civil Law Act 5/2015 of 25 June**⁸, where we find, for the first time in Gipuzkoa, regulation for the "inheritance pending the exercise of testate powers", but also **Provincial Act 5/2016, of 14 November, approving in 2016 certain tax amendments**⁹, which introduces changes in both the personal and corporate income taxes in order to prevent avoidance or iniquities.

⁶ *Real Decreto Ley 3/2016, de 2 de diciembre, por el que se adoptan medidas en el ámbito tributario dirigidas a la consolidación de las finanzas públicas y otras medidas urgentes en materia social.*

⁷ *Real Decreto 596/2016, de 2 de diciembre, para mejora e impulso de la gestión del impuesto sobre el valor añadido.*

⁸ *Norma Foral 4/2016, de 14 de noviembre, de adaptación del sistema tributario del territorio histórico de Gipuzkoa a la Ley 5/2015, de 25 de junio, de Derecho Civil Vasco.*

⁹ *Norma Foral 5/2016, de 14 de noviembre, de aprobación en el año 2016 de determinadas modificaciones tributarias.*



5. In the historical territory of Alava/Araba, we find **Provincial Decree 65/2016, of 4 October, of the Provincial Cabinet, amending the Personal Income Tax Regulations¹⁰**, which rules out payments by instalments on earnings from business activities involving partners in business partnerships taxable under the standard corporate income tax regime, and **Provincial Act 12/2016, of 26 October, amending article 15 of Provincial Act 42/1989, of 19 July, on Property Tax¹¹**, which provides the possibility of applying a surcharge to second dwellings available to their owners, thus equating Alava's legislation to the Provincial Treasury of Gipuzkoa and Bizkaia.
6. Lastly, at the European Union (EU) level, we encounter **Regulation (EU, Euratom) 2016/2030 of the European Parliament and of the Council of 26 October 2016 amending Regulation (EU, Euratom) No 883/2013, as regards the secretariat of the Supervisory Committee of the European Anti-Fraud Office (OLAF)**.

Mariana Díaz-Moro Paraja y Enrique Santos Fresco

IV. Accounting

Regarding accounting law, the following legislative activity stands out:

1. **The Decision of the Spanish Auditing and Accounting Standards Board of 10 October 2016, varying its Decision of 30 March 2016 on various aspects related to information and evidence of practical training so as to be entered on the official Register of Auditors¹².**
2. At the EU level, **Commission Regulation (EU) 2016/2067 of 22 November 2016 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 Financial Reporting Standard 9**. The standard aims to improve the financial reporting of financial instruments by addressing concerns that arose in this area during the financial crisis.

Enrique Santos Fresco y Mariana Díaz-Moro

¹⁰ Decreto Foral 65/2016, de 4 de octubre, del Consejo de Diputados, que modifica el Reglamento del Impuesto sobre la Renta de las Personas Físicas.

¹¹ Norma Foral 12/2016, de 26 de octubre, de modificación del artículo 15 de la Norma Foral 42/1989, de 19 de julio, del Impuesto sobre Bienes Inmuebles.

¹² Resolución de 10 de octubre del 2016, del Instituto de Contabilidad y Auditoría de Cuentas, por la que se modifica la Resolución de 30 de marzo del 2016 sobre diversos aspectos relacionados con la acreditación e información del requisito de formación práctica exigido para acceder al Registro Oficial de Auditores de Cuentas.



V. Employment and labour

The main legislative changes in employment and social security matters over the last quarter of 2016 can be summarised as follows:

1. Firstly, **Royal Decree 424/2016, of 11 November, laying down the basic organizational structure of ministerial departments**¹³, wherein article 8 sets out the structure of the Ministry of Employment and Social Security.
2. Secondly, **Order ESS/1452/2016, of 10 June, regulating the inspection report template of the Labour Inspectorate**¹⁴. With the entry into force of the **Entrepreneurs (Support and their Internationalisation) Act 14/2013 of 27 September**¹⁵, a change was introduced in the procedure for the management of the Record of Labour Inspection Visits, whereby the obligation to keep at each worksite a physical record was removed by making available to companies an e-record. Also, art. 21(6) of the **Labour Inspection System Act 23/2015**¹⁶, of 21 July, provides that inspectors shall issue a written report of each action they carry out during worksite visits or the verifications performed upon appearance of the inspected person at public premises. Now, this Order empowers Labour Inspectors to issue their verification report within the provided inspection report template.
3. Thirdly, **Order ESS/1554/2016, of 29 September, regulating the procedure for the registration and publication of social responsibility and sustainability reports of companies, organisations and public administrations**¹⁷. The main objective of this order is to lay down a procedure for reception and registration of social responsibility and sustainability reports, as well as of reports that respond to Directive 2014/95 regulating the disclosure of non-financial and diversity-related information by certain large companies and groups and to facilitate, where appropriate, their publication on the website of the Ministry of Employment and Social Security. One of the aims is to give visibility to social responsibility initiatives and policies implemented by public and private companies and organisations, as well as public administrations. Recognition of such transparency will be given to those entities that request it, once they have sent their report and it has been published. The other aim, if the entities included in the scope of Directive 2014/95 wish to publish the required information by means of

¹³ *Real Decreto 424/2016, de 11 de noviembre, por el que se establece la estructura orgánica básica de los departamentos ministeriales.*

¹⁴ *Orden ESS/1452/2016, de 10 de junio, por la que se regula el modelo de diligencia de actuación de la Inspección de Trabajo y Seguridad Social.*

¹⁵ *Ley 14/2013, de 27 de septiembre, de apoyo a los emprendedores y su internacionalización.*

¹⁶ *Ley 23/2015, de 21 de julio, Ordenadora del Sistema de Inspección de Trabajo y Seguridad Social.*

¹⁷ *Orden ESS/1554/2016, de 29 de septiembre, por la que se regula el procedimiento para el registro y publicación de las memorias de responsabilidad social y de sostenibilidad de las empresas, organizaciones y Administraciones Públicas.*



a report separate from the directors' report, they may do so in accordance with this procedure, noting this in the directors' report.

4. Finally, **Decision of the Directorate-General for Employment, of 4 October 2016, publishing the list of bank holidays for 2017¹⁸** and, due to the interest it has in general and in the sphere of employment and social security, the **Decision of the State Secretariat of Public Administrations, of 28 September 2016, setting out the calendar of non-working days for the purposes of calculating time limits within the National Administration for 2016, as from 2 October 2016¹⁹**.

Lourdes López Cumbre

VI. Audiovisual

In this field we should highlight the following legislation:

1. Although it is not an instrument of general application, because of the possibility that the German measure may be imitated by other States, we should highlight **Commission Decision (EU) 2016/2042 of 1 September 2016 on the aid scheme SA.38418 — 2014/C (ex 2014/N)** which Germany is planning to implement for the funding of film production and distribution (notified under document C(2016) 5551). The Commission concludes that the amendment to the German legislation according to which video-on-demand service providers without an establishment or agency in Germany are required to pay tax based on their income from German language film exploitation is not contrary to EU law. Correspondingly, they may also benefit from State aid for their offers via internet in German language addressed at customers in Germany. The German State justifies this measure with firstly an overall strongly growing share of video on demand in the distribution and consumption of films, and secondly with the recent phenomenon that large video on demand distributors, which are active on an international level, choose a single establishment within the Union from where they serve many or all Member States. The objective is that the consumption of films in Germany — through any carrier means — ensures income into a government owned fund, which supports various cultural objectives including film production and distribution.
2. Domestically we have seen the passage of **Act 7/2016, of 20 September, arranging a transitional period to ensure the provision of local digital terrestrial television in**

¹⁸ Resolución de 4 de octubre del 2016 de la Dirección General de Empleo por la que se publica la relación de fiestas laborales para el año 2017.

¹⁹ Resolución de 28 de septiembre del 2016, de la Secretaría de Estado de Administraciones Públicas, por la que se establece el calendario de días inhábiles a efectos de cómputos de plazos, en el ámbito de la Administración General del Estado para el año 2016, a partir del día 2 de octubre del 2016.



Andalusia managed by individuals²⁰. Following the judicial invalidation of the licenses granted for the provision of local DTT in Andalusia, this regional act authorizes natural and legal persons who, before the invalidating judicial pronouncement, hold an administrative instrument recognised by the Regional Government of Andalusia to provide such service in a specific demarcation for the exploitation of the digital terrestrial television service in said demarcation. The measure will be of a transitional nature, until a determination is reached in the appropriate invitation to tender, to be notified within a maximum time limit of three months from the entry into force of the act.

Ana I. Mendoza Losana

VII. Telecommunications

In the telecommunications sector there is also new legislation of great interest:

1. **Directive (EU) 2016/2102 of the European Parliament and of the Council of 26 October 2016 on the accessibility of the websites and mobile applications of public sector bodies.** This directive enjoins States to take measures to ensure that persons with disabilities have access to websites and mobile applications of public sector bodies from 23 September 2019.
2. **Commission Implementing Regulation (EU) 2016/2286 of 15 December 2016 laying down detailed rules on the application of fair use policy and on the methodology for assessing the sustainability of the abolition of retail roaming surcharges and on the application to be submitted by a roaming provider for the purposes of that assessment.** This piece of legislation completes Regulation (EU) No 531/2012 of the European Parliament and of the Council of 13 June 2012 on roaming on public mobile communications networks within the Union, and entails an end to roaming charges within the scope of the European Union such as they are known until now, but does not mean a definitive farewell to the application of surcharges for mobile usage outside the State where you have your service contract. Regulation 2016/2286 embraces the principle called "roaming like at home", which requires telecom operators to apply domestic charges for the use of mobile phone services while traveling to a Member State other than the State in which such services were contracted. But the aforementioned principle does not allow unlimited use of roaming, which may be restricted when, based on objective indicators established over at least four months, "abusive usage" is observed ("fair use policy").

²⁰ Ley 7/2016, de 20 de septiembre, por la que se articula un periodo transitorio para garantizar la prestación del servicio de televisión digital terrestre de ámbito local en Andalucía gestionado por particulares.



3. **Royal Decree 330/2016, of 9 September, on measures to reduce the cost of deploying high-speed electronic communications networks²¹, which transposes into Spanish law Directive 2014/61/EU of the European Parliament and of the Council of 15 May 2014 on measures to reduce the cost of deploying high-speed electronic communications networks** - with the exception of arts. 8 and 9 (in-building physical infrastructure and access thereto) and implements arts. 35 to 38 of the **Telecommunications Act 9/2014²²**, regarding access to physical infrastructures capable of hosting high-speed electronic communications networks, coordination of civil works and publication of information on the granting of permits.

The aim is to incentivise the roll-out of high-speed electronic communications networks, both fixed and wireless, capable of delivering broadband access services at speeds of at least 30 Mbps per subscriber. It seeks to achieve two objectives: (i) with respect to *existing infrastructure and civil works*, the joint use by telecom operators of all infrastructure and civil works capable of hosting high-speed networks. To this end, operators interested in deploying high-speed networks are recognised rights of access to infrastructure and, correspondingly, the owners of such infrastructure are required to facilitate said access; (ii) with respect to newly constructed infrastructure and civil works, coordination is sought, so as to take advantage of the moment when a new project is planned to install the high-speed networks and thus make the new infrastructure more efficient. In this regard, the owners of the planned infrastructures, obliged to negotiate coordination agreements, are required to provide information both on the works for which a permit has been applied for and on the works that are expected to be carried out in the short term. In addition, the Public Administration is required to provide single information points. Conflicts arising from these new forms of access will be settled by the Spanish Competition and Markets Authority.

4. Over the last quarter, the Spanish Competition and Markets Authority (CNMC) has rendered several decisions that introduce changes, especially concerning the various forms of access to the networks and infrastructure of Telefónica, an operator with significant market power. To name but a few: **Decision of 8 September 2016 approving the new IP-Based Reference Interconnection Offer (IP-RIO) of Telefónica de España, S.A.U.²³**, and the **Decision of 18 October 2016 approving the revision of Telefónica's Wholesale Duct Access Offer (MARCo)²⁴**. In addition, the CNMC has communicated to the European Commission, the National Regulatory Authorities of other Member States of the European Union, the Body of European Regulators of Electronic Communications, the

²¹ *Real Decreto 330/2016, de 9 de septiembre, relativo a medidas para reducir el coste del despliegue de las redes de comunicaciones electrónicas de alta velocidad.*

²² *Ley 9/2014, General de Telecomunicaciones.*

²³ *Resolución de 8 de septiembre del 2016, por la que se aprueba la nueva Oferta de Interconexión de Referencia basada en tecnología IP (OIR IP) de Telefónica de España, S. A. U.*

²⁴ *Resolución de 18 de octubre del 2016, por la que se aprueba la revisión de la Oferta Mayorista de Acceso a Registros y Conductos de Telefónica (MARCo).*



Ministry of Energy, Tourism and Digital Agenda and the Ministry of Economy, Industry and Competitiveness various draft measures, approved by the relevant decisions of the CNMC of 17 November 2016, which affect the wholesale market for access to telecommunications networks. In this manner, notification has been given of the **Draft measure concerning the revision of the price of capacity in the indirect access point (IAP) of the wholesale broadband service²⁵; the Draft measure concerning the approval of the reference wholesale local NEBA service offer²⁶; and the Draft measure concerning the definition and analysis of the retail market for access to the public telephone network at a fixed location (market 1/2007) and of the wholesale market for access and call origination in fixed networks (market 2/2007)²⁷.**

Ana I. Mendoza Losana

VIII. Energy

With regard to energy, particular attention should be paid to the following:

1. **Commission Regulation (EU) 2016/1719 of 26 September 2016 establishing a guideline on forward capacity allocation**, which constitutes an important step in building a fully interconnected internal energy market. It lays down rules on the establishment of a common methodology to determine long-term cross-zonal capacity, on the establishment of a single allocation platform at European level offering long-term transmission rights, and on the possibility to return long-term transmission rights for subsequent forward capacity allocation or transfer long-term transmission rights between market participants. This single allocation platform must be open to all transmission system operators in the Member States, including Switzerland if its national law implements the main provisions of Union electricity market legislation and there is an intergovernmental agreement on electricity cooperation between the Union and Switzerland. The regulation establishes a system for the allocation of capacity through an auction. In order to allow a transparent and non-discriminatory allocation of long-term transmission rights, the single allocation platform needs to publish all the relevant information about the auction before its opening.
2. **Regulation (EU) 2016/1952 of the European Parliament and of the Council of 26 October 2016 on European statistics on natural gas and electricity prices and repealing Directive 2008/92/EC**. This regulation establishes a common framework for the development, production and dissemination of comparable European statistics on

²⁵ Proyecto de medida relativo a la revisión del precio de la capacidad en el punto de acceso indirecto (PAI) del servicio de banda ancha mayorista.

²⁶ Proyecto de medida relativo a la aprobación de la oferta de referencia del servicio mayorista NEBA local.

²⁷ Proyecto de medida relativo a la definición y análisis del mercado minorista de acceso a la red telefónica pública en una ubicación fija (mercado 1/2007) y del mercado mayorista de acceso y originación de llamadas en redes fijas (mercado 2/2007).



natural gas and electricity prices for household and final non-household customers in the Union. From 2017, Member States shall provide to the Commission (Eurostat) the data as set out in Annexes I and II to the Regulation for annual or biannual reference periods. Eurostat shall disseminate natural gas and electricity price statistics no later than five months after the end of each reference period.

3. **Decision of the CNMC, of 6 October 2016, setting out and publishing the lists of major operators in the energy sectors²⁸**, in accordance with art. 34 of **Royal Decree-Act 6/2000, of 23 June, on Urgent Measures to Intensify Competition in Goods and Services Markets²⁹**.
4. **Decision of the State Secretariat of Energy, of 7 October 2016, approving the calendar and characteristics, for the delivery year 2017, of the competitive auction process for the allocation of the demand-side interruptible load management service³⁰** regulated in Order IET/2013/2013 of 31 October. This decision defines, among other things, the date on which the auction process will be held, the quantity ranges to be auctioned for each type of product, the starting price and the interruptible power delivery period.
5. **Royal Decree 469/2016, of 18 November, amending Royal Decree 216/2014, of 28 March, establishing the methodology for calculating the voluntary prices for small consumers of electricity (PVPC) and the legal regime for contractual arrangements thereof³¹**. This Royal Decree is in pursuance of three judgments of the Supreme Court, of 3 November 2015, regarding applications for judicial review numbers 358/2014, 395/2014 and 396/2014, where para. 2 of the eighth additional provision of Royal Decree 216/2014, setting the fixed markup at 4 euros per kilowatt and year as a component of the voluntary price for small consumers of electricity, was quashed on account of such value not having been approved by the necessary methodology to determine both the marketing costs and the reasonable return that would apply. The new methodology to calculate this voluntary price provides for the recovery of marketing costs by means of one price for contracted power and another price for energy consumed. The latter will include the costs related to the funding of the National Energy Efficiency Fund, the rate for making exclusive use or putting to special use local publicly-owned property and the value of the amount of remuneration for its regulated marketing activity. This methodology is established with retroactive effect

²⁸ *Resolución de 6 de octubre del 2016, de la Comisión Nacional de los Mercados y la Competencia, por la que se establecen y publican las relaciones de operadores principales en los sectores energéticos.*

²⁹ *Real Decreto Ley 6/2000, de 23 de junio, de Medidas Urgentes de Intensificación de la Competencia en Mercados de Bienes y Servicios.*

³⁰ *Resolución de 7 de octubre del 2016, de la Secretaría de Estado de Energía, por la que se aprueba el calendario y las características, para la temporada eléctrica 2017, del procedimiento competitivo de subastas para la asignación del servicio de gestión de la demanda de interrumpibilidad.*

³¹ *Real Decreto 469/2016, de 18 de noviembre, por el que se modifica el Real Decreto 216/2014, de 28 de marzo, por el que se establece la metodología de cálculo de los precios voluntarios para el pequeño consumidor de energía eléctrica (PVPC) y su régimen jurídico de contratación.*



from 1 April 2014. The Ministry of Energy, Tourism and Digital Agenda, subject to a resolution of the Government's Economic Affairs Delegate Committee, is authorised to fix the specific values applicable in 2014 (from 1 April) and in the years 2015 and 2016, allowing the regulated electricity suppliers to recover these amounts through the appropriate adjustment of bills to users. The same Ministry will approve the values of the marketing costs for the period 2016 to 2018. The fixed components of the marketing costs and the remuneration for the activity will be revised every three years, and the part linked to the funding of the National Energy Efficiency Fund will be updated annually. The regulated electricity suppliers have a time limit of nine months from adoption of the order that establishes the new values to undertake the adjustment of bills.

6. Inasmuch as they quash certain legislative provisions that regulate the electricity sector, reference must be made to a number of judgments of the Supreme Court, which affect the following:
- **Remuneration for distribution:** judgment of 14 July 2016.
 - **Remuneration for renewable energy facilities based on the use of purines:** two judgments of 26 July and 19 September 2016.
 - **Rules on the financing of the social energy tariff:** judgments of 24 and 25 October and 4 November 2016.

Ana I. Mendoza Losana

IX. Intellectual Property

With regard to intellectual property, on 14 September 2016, the European Commission presented a set of legislative proposals, within the framework of the single digital market, for the modernization of copyright to increase cultural diversity in Europe and content available online, while bringing clearer rules for all online players. The proposals also bring tools for innovation to education, research and cultural heritage institutions.

The presented documents and proposals follow below:

- **Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Promoting a fair, efficient and competitive European copyright-based economy in the Digital Single Market.**
- **Proposal for a Regulation of the European Parliament and of the Council laying down rules on the exercise of copyright and related rights applicable to certain**



online transmissions of broadcasting organisations and retransmissions of television and radio programmes.

- **Proposal for a Directive of the European Parliament and of the Council on copyright in the Digital Single Market.**
- **Proposal for a Regulation of the European Parliament and of the Council on the cross-border exchange between the Union and third countries of accessible format copies of certain works and other subject-matter protected by copyright and related rights for the benefit of persons who are blind, visually impaired or otherwise print disabled.**
- **Proposal for a Directive of the European Parliament and of the Council on certain permitted uses of works and other subject-matter protected by copyright and related rights for the benefit of persons who are blind, visually impaired or otherwise print disabled and amending Directive 2001/29/EC on the harmonisation of certain aspects of copyright and related rights in the information society.**

Ángel García Vidal