

Current Legislation

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I. Environment

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

1. **Directive (EU) 2019/904 of the European Parliament and of the Council of 5 June 2019 on the reduction of the impact of certain plastic products on the environment.** The main environmental purpose of this directive is to prevent and reduce plastic waste at sea from (a) single-use plastic products detailed in its annex; (b) products made of oxodegradable plastic; and (c) fishing gear containing plastic. The measures envisaged to achieve this objective include the obligation to design the above-mentioned products in accordance with environmental and quality standards (which involve, inter alia, reduced consumption of single-use plastic in their manufacture and the inclusion of environmental information in their labelling), a prohibition on the placing on the market of single-use plastic products and the establishment of the extended producer responsibility scheme for certain products (wet wipes, balloons, tobacco product filters and fishing gear containing plastics).
2. **Regulation (EU) 2019/1021 of the European Parliament and of the Council of 20 June 2019 on persistent organic pollutants.** Adopted to implement the Stockholm Convention on Persistent Organic Pollutants (POPs), which was ratified by Spain in 2004. Its provisions are designed to protect human health and the environment against those pollutants by restricting, phasing out or prohibiting manufacturing, placing on the market and use of substances subject to said Convention. However, Member States may apply stricter requirements than those laid down in the Regulation.
3. **Natural Heritage and Diversity (Galicia) Act 5/2019 of 2 August¹.** Its purpose is to set out the legal rules for the conservation, sustainable use, improvement and restoration of the Galicia's natural heritage, biodiversity and geodiversity. Its provisions detail the rules applicable to protected natural areas declared as such by the regional government of Galicia, the necessary measures for the conservation of Galician species and habitats, and inspection and sanctioning rules with which the Xunta will monitor proper compliance with the Act.

Ignacio Álvarez Serrano and Paloma Tuñón Matienzo

¹ Ley 5/2019, de 2 de agosto, del patrimonio natural y de la biodiversidad de Galicia.

II. Agri-food

In this area, we refer to **Regulation (EU) 2019/1381 of the European Parliament and of the Council of 20 June 2019 on the transparency and sustainability of the EU risk assessment in the food chain and amending Regulations (EC) No 178/2002, (EC) No 1829/2003, (EC) No 1831/2003, (EC) No 2065/2003, (EC) No 1935/2004, (EC) No 1331/2008, (EC) No 1107/2009, (EU) 2015/2283 and Directive 2001/18/EC**. The aim of this regulation is, in essence, to make risk assessment in the food chain more transparent. As a general rule, the obligation to communicate risk studies to the European Food Safety Authority (EFSA) is established. The latter is also empowered, in certain cases, to consult third parties on studies submitted by operators or even to carry out additional studies with the aim of ensuring maximum food safety. Finally, the criteria for determining which parts of the studies are confidential are regulated.

José Luis Palma Fernández and Yago Fernández Darna

III. Data protection

We highlight the **Judgment of the Constitutional Court of 22 May 2019 holding unconstitutional the rule that allowed political parties to collect personal data on political opinions**. The Constitutional Court has ruled unconstitutional Article 58 bis(1) of the Electoral System Act 5/1985 of 19 June, introduced by the Personal Data Protection and Digital Rights Guarantee Act 3/2018 of 5 December; this article allowed political parties, under certain conditions, to collect personal data related to the political opinions of individuals.

Ángel García Vidal

IV. Labelling

We should not forget **Regulation (EU) 2019/787 of the European Parliament and of the Council of 17 April 2019 on the definition, description, presentation and labelling of spirit drinks, the use of the names of spirit drinks in the presentation and labelling of other foodstuffs, the protection of geographical indications for spirit drinks, the use of ethyl alcohol and distillates of agricultural origin in alcoholic beverages, and repealing Regulation (EC) No 110/2008**.

Ángel García Vidal

V. Pharmaceutical law

Regulation (EU) 2019/933 of the European Parliament and of the Council of 20 May 2019 amending Regulation (EC) No 469/2009 concerning the supplementary protection certificate for medicinal products. Under the approved amendment, the certificate will not provide protection against certain acts against which the basic patent conferred protection, namely acts comprising the making of a product, or medicinal product containing that product, for the exclusive purpose of export to third countries or any related act strictly necessary for that making or for the actual export. In addition, it also facilitates the production of medicines so that they can be placed on the market in the State of protection of the certificate on the day following expiry of the certificate (the so-called day 1 launch). The making - no earlier than six months before the expiry of the certificate - of a product or a medicinal product containing that product for the purpose of storing it in the Member State of making, in order to place that product, or medicinal product containing that product, on the market of Member States after the expiry of the corresponding certificate, and any related act strictly necessary for the making, in the Union, referred to above, or for actual storing, is thus permitted.

Ángel García Vidal

VI. Internet Law

Regulation (EU) 2019/1150 of the European Parliament and of the Council of 20 June 2019 on promoting fairness and transparency for business users of online intermediation services is of interest in this area. It shall apply to online intermediation services and online search engines provided, or offered to be provided, to business users and corporate website users, respectively, that have their place of establishment or residence in the Union and that, through those online intermediation services or online search engines, offer goods or services to consumers located in the Union, irrespective of the place of establishment or residence of the providers of those services and irrespective of the law otherwise applicable.

Ángel García Vidal

VII. Tax

The following pieces of legislation relevant to the field of tax have been passed:

1. We should first note, because of its importance, the **Protocol Amending the Convention between the United States of America and the Kingdom of Spain for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and its Protocol**. Among the measures incorporated in this new protocol, we highlight, among others: (a) the elimination of withholding tax on dividends if the beneficial owner holds at least 80% of the voting shares for twelve months; (b) the reduction to 5% of withholding tax on dividends if the beneficial owner is a company directly holding at least 10% of the voting shares of the dividend-paying company; (c) the elimination of taxation at source for royalties (d) the regulation of the cases in which the benefits of the convention will be applied to transparent entities; and (e) the improvement of the mutual agreement procedure, including the possibility of arbitration.
2. In the Historical Territory of Biscay, **Foral² Decree 125/2019, of 21 August, approving the Collection Regulations, implementing the tax scheme of the final phase of UEFA Euro 2020 and amending the Foral Tax Act Implementing Regulations, in relation to administrative review, the Tax Inspection Regulations and the Personal and Corporate Income Tax Regulations³**.
3. In the Historical Territory of Gipuzkoa, **Foral Decree 17/2019, of 25 June, amending the Personal Income Tax Regulations⁴**, by virtue of which (a) the special tax scheme for posted workers is implemented; (b) in the event of a change of residence abroad, a technical adjustment is incorporated in the temporary imputation of earnings; and (c) the specific requirements that taxpayers must meet in relation to individual savings plans are implemented; and **Foral Decree 18/2019, of 25 June, amending the Regulations implementing certain formal tax obligations, and the Regulations governing invoicing obligations⁵**, amending the time limit of the option for the electronic keeping of value added tax and tax registers, implementing the list of transactions exempt from that tax for which the issue of invoices will be compulsory and providing that, from

² Translator's note: "Foral" is the generic name used in Spain for all the institutions of the autonomous administration and legal systems of the former Kingdom of Navarre and the former seigniories of Araba-Alava, Gipuzkoa and Biscay, constituting Navarre and the Basque Country, respectively, which, for various historical vicissitudes, have been maintained.

³ Decreto Foral 125/2019, de 21 de agosto, del Territorio Histórico de Bizkaia, de la Diputación Foral de Bizkaia, por el que se aprueba el Reglamento de Recaudación del Territorio Histórico de Bizkaia, se desarrolla el régimen fiscal de la fase final de la UEFA Euro 2020 y se modifican el Reglamento de desarrollo de la Norma Foral 2/2005, de 10 de marzo, General Tributaria del Territorio Histórico de Bizkaia, en materia de revisión en vía administrativa, el Reglamento de inspección tributaria del Territorio Histórico de Bizkaia y los Reglamentos del Impuesto sobre la Renta de las Personas Físicas y del Impuesto sobre Sociedades.

⁴ Decreto Foral 17/2019, de 25 de junio, del Territorio Histórico de Gipuzkoa, por el que se modifica el Reglamento del Impuesto sobre la Renta de las Personas Físicas.

⁵ Decreto Foral 18/2019, de 25 de junio, del Territorio Histórico de Gipuzkoa, por el que se modifican el Reglamento por el que se desarrollan determinadas obligaciones tributarias formales, y el Reglamento que regula las obligaciones de facturación.

1 January 2019, for taxpayers in the special schemes for telecommunication, broadcasting or television services and electronically supplied services, the applicable legislation will be that of the Member State of identification.

4. In the Historical Territory of Araba-Alava, the **Tax Emergency Decree-Law 1/2019 of the Provincial Cabinet, of 30 July, approving the adaptation to Alava's tax legislation of various modifications introduced by the State in various Taxes⁶**, by virtue of which its tax regulation of excise duties is harmonised and, specifically, (a) the excise duty on electricity is configured as a tax that taxes the supply of electricity; (b) the application of the reduced rate of value added tax of 10 % to services provided by performers, artists, directors and technicians is established; (c) the tax rates of the tax on gambling activities are modified; and (d) the neutrality of certain reclassifications of shares or units in collective investment schemes is established.
5. In the Region of Navarre, **Foral Decree 75/2019, of 26 June, amending the Value Added Tax Regulations, approved by Foral Decree 86/1993 of 8 March, the Regulations regulating invoicing obligations, approved by Foral Decree 23/2013 of 10 April, the Personal Income Tax Regulations, approved by Foral Decree 174/1999 of 24 May, the Corporate Income Tax Regulations, approved by Foral Decree 114/2017 of 20 December, and Foral Decree 8/2010, of 22 February, regulating the TIN and certain registers related thereto⁷**. In relation to value added tax, a) the regulation of certain obligations for the supply of services and distance sales of goods is harmonised to bring them into line with Community law, updating the rules for the taxation of services provided by electronic means, telecommunications and radio and television broadcasting, and b) some amendments are made to the tax's regulation to facilitate the voluntary option for the application of the new tax management system. With regard to invoicing obligations, the rules concerning the applicable legislation are amended, which, from 1 January 2019, will be that of the Member State of identification for taxpayers who have elected into the special schemes applicable to telecommunications services, broadcasting services and services supplied by electronic means. With regard to personal income tax, firstly, the provisions to regularise breaches of the conditions established to benefit from the exemption on the transfer of the habitual residence are repealed, and the percentage of withholdings in respect of earnings from movable capital consisting of copyright is modified when the taxpayer is not the author.

⁶ Decreto Normativo de Urgencia Fiscal 1/2019, de 30 de julio, del Territorio Histórico de Araba/Álava, del Consejo de Gobierno Foral, por el que se aprueba la adaptación a la normativa tributaria alavesa de diversas modificaciones introducidas por el Estado en varios Impuestos.

⁷ Decreto Foral 75/2019, de 26 de junio, de la Comunidad Foral de Navarra, por el que se modifican el Reglamento del Impuesto sobre el Valor Añadido, aprobado por Decreto Foral 86/1993, de 8 de marzo, el Reglamento por el que se regulan las obligaciones de facturación, aprobado por Decreto Foral 23/2013, de 10 de abril, el Reglamento del Impuesto sobre la Renta de las Personas Físicas, aprobado por Decreto Foral 174/1999, de 24 de mayo, el Reglamento del Impuesto sobre Sociedades, aprobado por Decreto Foral 114/2017, de 20 de diciembre, y el Decreto Foral 8/2010, de 22 de febrero, por el que se regula el NIF y determinados censos relacionados con él.

6. At the European level, **Commission Implementing Regulation (EU) 2019/1129 of 2 July 2019 amending Implementing Regulation (EU) No 79/2012 laying down detailed rules for implementing certain provisions of Council Regulation (EU) No 904/2010 concerning administrative cooperation and combating fraud in the field of value added tax**, which seeks to set up a single electronic system for storing information on value added tax-exempt imports and to grant automated access by other Member States to that information, specifying the data elements to be exchanged with a view to helping Member States identify discrepancies in VAT reporting and potential VAT frauds; it also lays down the conditions for automated access by officials to certain vehicle registration information.

Mariana Díaz-Moro Paraja and Enrique Santos Fresco

VIII. Accounting

Of particular note is the **Decision of 29 July 2019, issued jointly by the Spanish Comptroller's Office and the Directorate-General of the Tax Agency, wherefore all those assessments corresponding to public law appeals of the State Treasury from which an outstanding debt of less than three euros is to be collected by the Tax Agency are cancelled and removed**⁸.

Mariana Díaz-Moro Paraja and Enrique Santos Fresco

IX. Companies limited by shares

In relation to companies limited by shares, the **Draft Bill of 24 May 2019 adapting Spanish law to Directive (EU) 2017/828 as regards the encouragement of long-term listed company shareholder engagement** is of particular relevance.

Below follows a summary of the main aspects of the amendment, which will have to follow the relevant parliamentary procedure as a bill:

1. Amendments to the Companies Act and the Securities Market Act not bound by the transposition of the Directive as regards the encouragement of long-term shareholder engagement:

⁸ Resolución, de 29 de julio del 2019, conjunta de la Intervención General de la Administración del Estado y de la Dirección General de la Agencia Estatal de Administración Tributaria, por la que se acuerda la anulación y baja en contabilidad de todas aquellas liquidaciones correspondientes a recursos de derecho público de la Hacienda Pública estatal recaudados por la Agencia Estatal de Administración Tributaria de las que resulte una deuda pendiente de recaudar por importe inferior a tres euros.

- The board of directors of a listed company will be composed exclusively of natural persons.
 - The obligation to prepare and publish quarterly financial reports for companies listed on Spanish regulated markets is eliminated.
 - Securities issuers that do not have to disclose their annual financial report and entities for which Spain is not their Member State of origin are exempted from the obligation to publish annual corporate governance reports.
 - Loyalty shares in listed companies are incorporated into our legal system for shareholders who have held the shares for two consecutive uninterrupted years. The introduction of these preferred shares is optional following recognition in the articles of association adopted with reinforced majorities.
2. Amendments to the Collective Investment Schemes Act, the Private Investment (Venture Capital/Private Equity) Entities, the Insurers and Reinsurers (Unified Regulation, Supervision and Solvency) Act, the Auditing of Accounts Act, the Companies Act and the Securities Market Act brought about by the transposition of Directive (EU) 2017/828:
- The provisions of the directive on the transparency policy of institutional investors, asset managers and proxy advisors are incorporated, obliging these entities to prepare and publish a document describing how they integrate shareholder engagement into their investment policy.
 - The right of listed companies to know the identity of shareholders -including the beneficial owners of the shares- and the obligation for intermediary entities to guarantee the exercise of the rights attached to the shares by the beneficial owners whose shares they hold or manage are regulated.
 - Listed companies are obliged, when a vote has been cast by electronic means, to send to the person who cast his vote electronically an electronic confirmation of receipt, and shareholders have the right to request confirmation that the votes corresponding to their shares have been correctly recorded by the company.
 - The new rules for proxy advisors impose a series of transparency obligations, classifying non-compliance with these obligations as an administrative infringement and obliging said advisors to notify their clients of any actual or potential conflict of interest and the measures adopted to eliminate, mitigate or manage actual or potential conflicts of interest.
 - The annual remuneration report and the directors' remuneration policy are regulated in greater detail.

- The rules on related party transactions regulated separately the public disclosure of transactions, their approval and the various exceptions to one and the other.

Inés Fontes Migallón

X. Real Estate

Royal Decree 309/2019, of 26 April, partially implementing the Real Estate Loan Agreements Act 5/2019 of 15 March and adopting other financial measures⁹, which came into force on 16 June, is of special interest. Its main objective is to regulate the aspects necessary to complete the transposition of Directive 2014/17/EU of 4 February 2014. It sets out the minimum requirements to be met in order to be able to offer advisory services and also sets out a number of formal and material requirements for the information to be provided to the provider during the life of the agreement. Finally, Part IV of the Royal Decree develops various aspects that are considered essential to safeguard the rights granted to borrowers in Act 5/2019 (telematic means for the transfer of documents by the lender to the notary).

Marina Martínez Plaza

XI. Employment and labour

Changes in this period have been marked by the following legislation:

1. **Regulation (EU) 2019/1149 of the European Parliament and of the Council of 20 June 2019 establishing a European Labour Authority, amending Regulations (EC) No 883/2004, (EU) No 492/2011, and (EU) 2016/589 and repealing Decision (EU) 2016/344.** This is a European body with its own legal personality and seat in Bratislava, whose main function will be to assist Member States in their effective implementation and enforcement of Union law related to labour mobility across the Union and the coordination of social security systems within the Union. In order to achieve these objectives, it will manage the European Coordination Office EURES and will have a platform to enhance cooperation in tackling undeclared work, falsely declared work and even bogus self-employment.

⁹ Real Decreto 309/2019, de 26 de abril, por el que se desarrolla parcialmente la Ley 5/2019, de 15 de marzo, reguladora de los contratos de crédito inmobiliario y se adoptan otras medidas en materia financiera.

2. **Directive (EU) 2019/1023 of the European Parliament and of the Council of 20 June 2019 on preventive restructuring frameworks, on discharge of debt and disqualifications, and on measures to increase the efficiency of procedures concerning restructuring, insolvency and discharge of debt, and amending Directive (EU) 2017/1132 (Directive on restructuring and insolvency).** With a plural and transversal application effect, this new piece of European legislation pays special attention to workers' rights in these "pre-insolvency" processes. It does so fundamentally to preserve their rights to information, industrial action, collective bargaining or limitations on changes in the work organization, among others. In this respect, restructuring plans must contain a description of the economic situation of the debtor and the position of workers; the arrangements with regard to informing and consulting the employees' representatives are stressed; the obligation to appoint a director may be introduced, inter alia, where the restructuring plan includes measures affecting workers' rights and, where a restructuring plan involves the transfer of a part of an undertaking or business, the rights of workers resulting from an employment contract or an employment relationship, in particular the right to pay, must be protected in accordance with Union law in order to maintain workers' rights in the event of the transfer of undertakings or the rules for protection in the event of corporate insolvency.

However, the main implementation problem stems from Art. 1(5) of this new Directive 2019/1023, under which Member States may provide that existing or future claims of former or existing workers are excluded from or are not affected by these preventive restructuring frameworks. This is the case in our legal system since employment-related claims are included in the insolvency proceedings -in a heterogeneous manner according to their nature and condition-, but they are not affected by refinancing arrangements prior to insolvency proceedings. But if any Member State decides to include, in its transposing legislation, employment-related claims in these "pre-insolvency" processes, then it will have to take account of a number of important requirements arising from the new legislation.

3. **Directive (EU) 2019/1152 of the European Parliament and of the Council of 20 June 2019 on transparent and predictable working conditions in the European Union.** This Directive seeks to improve working conditions within the Union by promoting more transparent and predictable employment while ensuring labour market adaptability. For this reason, it focuses on laying down minimum rights that apply to every worker in the Union, except in the case of employment relationships in which their predetermined and actual working time is equal to or less than an average of three hours per week in a reference period of four consecutive weeks, in which case Member States may decide not to apply this new Directive. It specifies the need to inform workers on aspects such as the essential elements of their employment relationship, amendments to the employment contract unilaterally adopted by the employer, additional information for workers sent to another Member State or to a third country, minimum requirements in relation to working conditions, rules on "parallel employment", limits on "unpredictable" working hours or days, the possible use of "on-demand contracts" or lifelong training provided to the worker, among other aspects.

4. **Directive (EU) 2019/1158 of the European Parliament and of the Council of 20 June 2019 on work-life balance for parents and carers and repealing Council Directive 2010/18/EU.** It introduces a new legal framework, which will enter into force on the 20th day after its publication, that makes advancements in the work-life balance, mainly through two routes: leaves - paternity, parental and carers' leaves - and flexible working arrangements for workers who are parents or carers.
5. **Order TMS/667/2019 of 5 June creating the Observatory To Tackle Social Security Fraud¹⁰.** This is a measure conducive to ensuring the sustainability of the Social Security System and which was born with a double intention, that of avoiding irregular conduct and that of contributing to greater credibility for the system. And **Order TMS/805/2019, of 23 July, increasing, extraordinarily, subsidies to maintain jobs for people with disabilities in special employment centres¹¹.**

Lourdes López Cumbre

XII. Audiovisual

The following legislation is particularly relevant in this sector:

1. With an impact on both the audiovisual and telecommunications sectors, the approval of **Royal Decree 391/2019, of 21 June 2019, approving the National Technical Plan for Digital Terrestrial Television and regulating certain aspects for the release of the second digital dividend¹²,** stands out. This instrument defines the basic conditions under which the process of reordering the spectrum and freeing-up the radio channels to be abandoned will take place, with the objective of ensuring the availability of the frequency band of the second digital dividend (MHz to 790 MHz) so that it can be used for terrestrial systems capable of providing wireless broadband electronic communications services (services associated with fifth-generation mobile telephony, 5G). According to the provisions of this royal decree, the digital terrestrial television service will be provided by means of eight digital multiplexes for state and regional coverage broadcasts, the planning of which is included in the technical plan approved in this Royal Decree. All television channels, whatever their scope of coverage, must have their broadcasts upgraded to high-definition by 1 January 2023.
2. Closely linked to the foregoing, **Royal Decree 392/2019, of 21 June, regulating the direct granting of subsidies to compensate for the costs of receiving or accessing audiovisual television communication services in buildings affected by the freeing-up of the frequency**

¹⁰ Orden TMS/667/2019, de 5 de junio, por la que se crea el Observatorio para la Lucha contra el Fraude a la Seguridad Social.

¹¹ Orden TMS/805/2019, de 23 de julio, por la que se incrementan, con carácter extraordinario, las subvenciones destinadas al mantenimiento de puestos de trabajo de personas con discapacidad en los centros especiales de empleo.

¹² Real Decreto 391/2019, de 21 de junio del 2019, por el que se aprueba el Plan Técnico Nacional de la Televisión Digital Terrestre y se regulan determinados aspectos para la liberación del segundo dividendo digital.

band 694-790 MHz (second digital dividend)¹³, was approved. In accordance with this rule, communities of owners of horizontally owned properties that, due to the reallocation of frequencies necessary for the deployment of 5G technology, are obliged to make technical adaptations to their equipment in order to continue receiving television broadcasting channels may receive subsidies to finance such adaptations. The beneficiary buildings are those located in any of the geographical areas listed in Annex I to the National Technical Plan for Digital Terrestrial Television approved by Royal Decree 391/2019 of 21 June. Applications for subsidies must be submitted by the deadline specified in the call for applications. The last day to submit applications will be 30 September 2020 and the maximum amount will be the cost of adaptation according to the invoice issued by the installer company registered in the relevant Register of Telecommunications Installation Companies. The financing of the subsidies will be charged to the budget of the public corporation Red.es.

Ana Isabel Mendoza Losana

XIII. Telecommunications

In the field of telecommunications, the publication of the following decisions of the Spanish Competition and Markets Authority on market analysis is of particular interest: the **Decision of 17 July 2019, publishing the decision approving the definition and analysis of the wholesale market for the television signal broadcasting bearer service (market 18/2003)**¹⁴, and the **Decision of 25 July 2019, publishing the decision approving the definition and analysis of the wholesale call termination markets in individual public telephone networks provided at a fixed location (market 1/2014)**¹⁵. Both designate operators with significant market power and impose specific obligations on them in the markets analysed.

Ana Isabel Mendoza Losana

¹³ Real Decreto 392/2019, de 21 de junio, por el que se regula la concesión directa de subvenciones destinadas a compensar los costes derivados de la recepción o acceso a los servicios de comunicación audiovisual televisiva en las edificaciones afectadas por la liberación de la banda de frecuencias 694-790 MHz (segundo dividendo digital).

¹⁴ Resolución de 17 de julio del 2019, por la que se publica la resolución que aprueba la definición y análisis del mercado mayorista del servicio portador de difusión de la señal de televisión (mercado 18/2003).

¹⁵ Resolución de 25 de julio del 2019, por la que se publica la Resolución por la que se aprueba la definición y análisis de los mercados de terminación de llamadas al por mayor en redes telefónicas públicas individuales facilitada en una ubicación fija (mercado 1/2014).

XIV. Energy

With regard to this matter, the following rules have been adopted at EU level that are intended to make the objective of achieving a single European market a reality:

1. **Regulation (EU) 2019/941 of the European Parliament and of the Council of 5 June 2019 on risk-preparedness in the electricity sector and repealing Directive 2005/89/EC.** This Regulation lays down rules for cooperation between Member States with a view to preventing, preparing for and managing electricity crises. By 5 January 2020, each Member State shall designate a national governmental or regulatory authority as its competent authority responsible for carrying out the tasks provided for in the Regulation.
2. **Regulation (EU) 2019/942 of the European Parliament and of the Council of 5 June 2019 establishing a European Union Agency for the Cooperation of Energy Regulators.**
3. **Regulation (EU) 2019/943 of the European Parliament and of the Council of 5 June 2019 on the internal market for electricity.** This Regulation aims to set the basis for an efficient achievement of the objectives of the Energy Union and in particular the climate and energy framework for 2030 by enabling market signals to be delivered for increased efficiency, higher share of renewable energy sources, security of supply, flexibility, sustainability, decarbonisation and innovation; set fundamental principles for well-functioning, integrated electricity markets; and set fair rules for cross-border exchanges in electricity, thus enhancing competition within the internal market for electricity. In general, it will apply from 1 January 2020.
4. **Directive (EU) 2019/944 of the European Parliament and of the Council of 5 June 2019 on common rules for the internal market for electricity and amending Directive 2012/27/EU.** This Directive establishes common rules for the generation, transmission, distribution, energy storage and supply of electricity, together with consumer protection provisions, with a view to creating a truly integrated and competitive electricity market that ensures affordable, transparent energy prices and costs for consumers, a high degree of security of supply and a smooth transition towards a sustainable low-carbon energy system. It lays down key rules relating to the organisation and functioning of the Union electricity sector, in particular rules on consumer empowerment and protection, on open access to the integrated market, on third-party access to transmission and distribution infrastructure, unbundling requirements, and rules on the independence of regulatory authorities in the Member States. This Directive also sets out modes for Member States, regulatory authorities and transmission system operators to cooperate towards the creation of a fully interconnected internal market for electricity that increases the integration of electricity from renewable sources, free competition and security of supply. Finally, the directive amends Directive 2012/27/EU concerning the measurement and billing of natural gas. As a general rule, Member States must transpose the directive by 31 December 2020.

Ana Isabel Mendoza Losana