

Current Legislation

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¹ We do not enter into the assessment of the numerous rules and regulations published as a result of the situation caused by the coronavirus (COVID-19) as this would lead us to extend this bulletin beyond the usual limits. In any case, you can access all our comments on these standards on our website at the following link: www.ga-p.com

I. Environment

In this area we consider the following legislation to be of interest:

1. The **Decision of the Directorate-General for Biodiversity and Environmental Quality, of 10 January 2020, publishing the National Air Pollution Control Programme**². The programme promotes compliance by the Spanish State with the commitments to reduce anthropogenic air emissions established for the period 2020-2029, as well as from 2030. With this objective as a reference, the programme proposes up to fifty-seven measures grouped by sectors of activity (energy supply, transport, industry, energy efficiency in the manufacturing industry and in the residential and commercial sector, waste generation and management, agriculture and livestock) and five measures aimed at improving the future situation of volatile organic compounds.
2. The **Decision of the Cabinet, of 21 January 2020, approving the Government's declaration of climate and environmental emergency**³. With this declaration, the Spanish Government seeks to embark on a path of ecological transition that will guarantee the preservation of natural resources and the strengthening of the industrial and technological fabric, especially with regard to energy, mobility, the urban environment, infrastructure and the recovery of the balances and quality of life in the rural environment.
3. The **Environmental Assessment (Castilla-La Mancha) Act 2/2020 of 7 February**⁴. This statute takes as a reference the Spanish Environmental Assessment Act with the aim of regulating in a single body of rules the environmental assessment of Castilian-La Mancha plans, programmes and projects that may have significant effects on the environment. In order to ensure a high level of environmental protection and promote sustainable development, the statute 1) simplifies the interpretation of environmental assessment legislation for the multiple actors involved in the procedures; 2) extends the environmental impact assessment to more categories of projects, and 3) improves, specifies and develops the aspects set out in the national statute.
4. **Decree 209/2019, of 26 December, implementing the Soil Pollution (Prevention and Correction) Act 4/2015 of 25 June**⁵. This decree sets out the content and scope of the soil policy instruments previously identified in Basque legislation in order to ascertain and control soil

² Resolución de 10 de enero del 2020, de la Dirección General de Biodiversidad y Calidad Ambiental, por la que se publica el Programa Nacional de Control de la Contaminación Atmosférica.

³ Acuerdo del Consejo de Ministros de 21 de enero del 2020 por el que se aprueba la declaración del Gobierno ante la emergencia climática y ambiental.

⁴ Ley 2/2020, de 7 de febrero, de Evaluación Ambiental de Castilla-La Mancha.

⁵ Decreto 209/2019, de 26 de diciembre, por el que se desarrolla la Ley 4/2015, de 25 de junio, para la prevención y corrección de la contaminación del suelo.

quality. Thus, it implements the administrative procedures regarding soil quality, soil status reports and exploratory, detailed and final soil status investigations.

Ignacio Álvarez Serrano and Paloma Tuñón Matienzo

II. Agri-food

On this occasion, we refer to **Royal Decree-law 5/2020, of 25 February, adopting certain urgent measures in the field of agriculture and food**⁶. Among the measures contained in this law - which fully affects the food chain - we highlight the following: (1) the obligation to indicate, in food contracts, that the price covers the “actual cost of production”; (2) the prohibition of the “destruction of value in the food chain” (any operator in the food chain must pay the operator immediately preceding it a price equal to or higher than the “actual cost of production”), and (3) the modification of the penalty system (in particular, provision is made for the publication of serious and very serious infringements that are final).

Royal Decree-law 5/2020 only introduces specific amendments, thus anticipating the future reform - already in depth - of the Measures to Improve the Functioning of the Food Chain Act 12/2013 of 2 August.

José Luis Palma Fernández and Yago Fernández Darna

III. Health law

Royal Decree 717/2019, of 5 December, amending Royal Decree 1345/2007, of 11 October, regulating the procedure for the authorisation, registration and conditions of dispensing of industrially manufactured medicinal products for human use^{7 8}, stands out.

Ángel García Vidal

⁶ Real Decreto Ley 5/2020, de 25 de febrero, por el que se adoptan determinadas medidas urgentes en materia de agricultura y alimentación.

⁷ Real Decreto 717/2019, de 5 de diciembre, por el que se modifica el Real Decreto 1345/2007, de 11 de octubre, por el que se regula el procedimiento de autorización, registro y condiciones de dispensación de los medicamentos de uso humano fabricados industrialmente.

⁸ For its analysis, please refer to the document by Ángel García Vidal and Irene Fernández Puyol, which can be found at the following link: <https://www.ga-p.com/publicaciones/las-modificaciones-del-procedimiento-de-autorizacion-registro-y-condiciones-de-dispensacion-de-medicamentos>.

IV. Professional privilege

With regard to this matter, we must highlight the **Protocol for the Protection of Trade Secrets in Companies Courts⁹**, which aims to establish homogeneous procedural practices when dealing with information that may be considered privileged or confidential in the framework of proceedings governed by the Civil Procedure Act.

The protocol is designed to be applied not only in proceedings for violation of trade secrets as unfair conduct under Act 1/2019 and the Unfair Competition Act, but also for all other civil and commercial proceedings in which, whatever their purpose, certain information provided to the process is declared to constitute a trade secret.

Ángel García Vidal

V. Taxes

The following rules and regulations of significance in the tax field have been approved:

1. The **Decision of the Directorate-General for Taxation, of 6 February 2020, on the consideration of certain entities incorporated abroad as entities under the income attribution scheme¹⁰**. By means of this text, the Directorate-General for Taxation includes the basic characteristics that allow a foreign entity to be identified as an entity in the attribution of income in Spain (for the purposes of personal income tax, non-resident income tax and corporate income tax). These characteristics are as follows: 1) the entity is not a taxpayer of personal income tax in the State of incorporation; 2) the income generated by the entity is attributed for tax purposes to its shareholders, who are taxed on their personal income, and 3) the income obtained by the entity - and attributed to the shareholders - retains the nature of the business activity or source from which it derives -- at the registered address of each shareholder.
2. **Royal Decree-law 3/2020, of 4 February, on urgent measures incorporating into Spanish law various European Union directives in the field of public procurement in certain sectors; private insurance; pension schemes and funds; taxation and tax litigation^{11 12}**. This piece of legislation

⁹ Protocolo de Protección del Secreto Empresarial en los Juzgados Mercantiles.

¹⁰ Resolución de 6 de febrero del 2020 de la Dirección General de Tributos, sobre la consideración como entidades en régimen de atribución de rentas a determinadas entidades constituidas en el extranjero.

¹¹ Real Decreto Ley 3/2020, de 4 de febrero, de medidas urgentes por el que se incorporan al ordenamiento jurídico español diversas directivas de la Unión Europea en el ámbito de la contratación pública en determinados sectores; de seguros privados; de planes y fondos de pensiones; del ámbito tributario y de litigios fiscales.

introduces certain changes 1) in value added tax; 2) in the mutual agreement procedures for the resolution of tax disputes, and 3) in personal income tax and transfer tax, with regard to a series of specific issues concerning pension schemes and funds. It should also be noted that the measures relating to value added tax have also been incorporated into the legal system of the region of Navarra through the approval of **Delegated Regional Act 1/2020, of 19 February, on Tax Harmonisation**¹³.

3. The **Decision of the Directorate-General of the Spanish Tax Agency, approving the general guidelines of the 2020 Annual Tax and Customs Control Plan**¹⁴. Briefly, in addition to the maintenance of actions initiated in previous years (such as the supervision of large wealth and enterprises), the focus of the plan approved for the year 2020 lies in the following points: 1) on the one hand, a study will be made of the negative taxable income pending set-off, which are repeatedly recorded by the entities; 2) on the other hand, it is intended to implement a transfer pricing analysis system based on the information available on related-party transactions - making use of the information obtained through tax base erosion and profit shifting; and 3) in relation to individuals, the actions will focus on both a) the implications of the allegedly commercial legal relationships between company and employee, in cases where their characterisation would result in employment, for the purposes of value added tax and personal income tax, and b) the income obtained by non-resident artists and sportsmen acting in Spanish territory.
4. **Royal Decree-law 18/2019, of 27 December, adopting certain measures in taxation, cadastre and social security matters**^{15 16}. Of the different measures included in the aforementioned royal decree-law, it is worth noting, principally, the extension for one more year of the invoicing limits excluding the option to pay tax under the standard presumptive determination system provided for in personal income tax and value added tax, as well as the maintenance of the validity of wealth tax for the fiscal year 2020.
5. In the Historical Territory of Araba-Álava, **Foral**¹⁷ **Decree 6/2020 of the Provincial Cabinet, of 18 February, amending the Regulations on the income tax of non-residents to regulate**

¹² More details on this in the following link: https://www.ga-p.com/wp-content/uploads/2020/02/Tax-Alert_Real-Decreto-Ley-3-2020-de-medidas-2.pdf

¹³ Decreto Foral Legislativo 1/2020, de 19 de febrero, de Armonización Tributaria.

¹⁴ Resolución de la Dirección General de la Agencia Estatal de Administración Tributaria, por la que se aprueban las directrices generales del Plan Anual de Control Tributario y Aduanero del 2020.

¹⁵ Real Decreto Ley 18/2019, de 27 de diciembre, por el que se adoptan determinadas medidas en materia tributaria, catastral y de seguridad social.

¹⁶ For an in-depth analysis we refer to the publication that can be seen at the following link: <https://www.ga-p.com/publicaciones/24335>.

¹⁷ 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-Álava, Gipuzkoa and Biscay, constituting Navarre and the Basque Country, respectively, which, for various historical vicissitudes, have been maintained.

the method of proof of residence by pension funds and collective investment schemes for the purpose of applying certain exemptions¹⁸, specifically, those relating to the earning of interest and other income derived from the transfer to third parties of own capital, and of capital gains on movable property, provided that such income is obtained without a permanent establishment by residents of another Member State of the European Union or by permanent establishments of such residents situated in another Member State of the Union.

6. In the Region of Navarre, **Foral Act 29/2019, of 23 December, amending various taxes and other tax measures¹⁹**. The most relevant of these are summarised below:
 - a) In the area of personal income tax, it is worth noting both the reduction in the tariff applicable to the general net tax base and various amendments to the tax exemptions, including one relating to the amounts paid by companies to their employees for the acquisition of shares in the company in which they provide their services or in any of the companies in the group, up to a limit of EUR 20 000.
 - b) The corporate income tax 1) incorporates changes to the European accounting system; 2) qualifies the regulation of the obligation of resident entities that are dominant to provide information on a country-by-country basis, and 3) introduces a series of modifications to the relief scheme for R&D and innovation.
 - c) As regards wealth tax, exemptions are also incorporated in relation to the carrying out of business activities or the holding of shares in family businesses.
 - d) A new exemption case is introduced in the transfer tax, applicable to housing rental contracts for habitual or permanent use.
7. Of particular relevance at the EU level are **Council Directive (EU) 2019/2235 of 16 December 2019 amending Directive 2006/112/EC on the common system of value added tax and Directive 2008/118/EC concerning the general arrangements for excise duty as regards defence efforts within the Union framework**. It introduces a number of exemptions, applicable from 1 July 2020, in respect of the importation of goods into or the supply of goods or services within a Member State, intended for the armed forces of other Member States and provided such forces take part in a defence effort carried out for the implementation of a Union activity under the common security and defence policy.
8. **Commission Implementing Regulation (EU) 2020/194 of 12 February 2020 laying down detailed rules for the application of Council Regulation (EU) No 904/2010 as regards the**

¹⁸ Decreto Foral 6/2020, del Consejo de Gobierno Foral, de 18 de febrero, que modifica el Reglamento del impuesto sobre la renta de no residentes para regular la forma de acreditación de la residencia por fondos de pensiones e instituciones de inversión colectiva a efectos de la aplicación de determinadas exenciones.

¹⁹ Ley Foral 29/2019, de 23 de diciembre, de modificación de diversos impuestos y otras medidas tributarias.

special schemes for taxable persons supplying services to non-taxable persons, making distance sales of goods and certain domestic supplies of goods. In this respect, common rules are laid down for the electronic exchange of information by Member States to monitor the correct application of the special schemes and to combat fraud.

Enrique Santos Fresco and Rosario Cuadra Espinar

VI. Accounting

In this area, we highlight **Commission Regulation (EU) 2020/34 of 15 January 2020 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 39, International Financial Reporting Standards 7 and 9.** The amendments incorporated provide temporary and limited exceptions to the hedge accounting requirements of the aforementioned international accounting standards and international financial reporting standards on financial instruments, in relation to the assumption that existing interest rate benchmarks are not altered because of the interbank offered rate reform.

Enrique Santos Fresco and Rosario Cuadra Espinar

VII. Real estate

Of particular interest is **Decree-law 17/2019, of 23 December, on urgent measures to improve access to housing**²⁰, which introduces substantial (and not uncontroversial) changes in various laws and matters in Catalonia, such as leases, urban planning and social housing. According to the explanatory notes themselves, “it does so by means of urgent reinforcement measures to improve access to housing, basically by increasing the stock of council housing and the general supply of rental housing”.

The measures imposed to combat the permanent vacancy of housing are noteworthy, and may include, among others, the adjustment of the definition of ‘empty housing’ as that which remains permanently unoccupied, without justified cause, for a period of more than two (2) years; or the strengthening of the Public Administration’s coercive powers in the face of permanent vacancy of private legal persons’ housing stock.

²⁰ Decreto Ley 17/2019, de 23 de diciembre, de medidas urgentes para mejorar el acceso a la vivienda.

Other measures imposed by this decree-law to resolve social emergency situations are: a) the extension of the minimum duration of social renting from three to five or seven years (depending on whether the lessor is a natural or legal person); b) the requirement for mandatory renewal of existing social renting contracts as long as the lessees prove that they remain within the parameters of residential exclusion; and c) the obligation to rehouse persons at risk of residential exclusion.

Although it is still early to know how all these measures will be interpreted and implemented by the Catalan authorities, the concern among the various sectors (investors, developers and homeowners) is evident.

Marina Martínez Plaza

VIII. Employment and labour

This time developments have been marked by the following legislation:

1. **Royal Decree-law 4/2020, of 18 February, repealing redundancies on the grounds of absences from work provided in Article 52d of the Recast Version of the Workers' Statute Act, approved by Royal Legislative Decree 2/2015 of 23 October²¹.** By virtue of this repeal, it will no longer be possible to make someone redundant on the grounds of absence from work, even authorised. At least not fairly, since it will continue to be possible to use this measure by admitting its unfairness (or, if applicable, voidness) or by trying to rely on other grounds for the company's actions - supervening ineptitude, lack of adaptation, performance, etc. - resorting, then yes, to a fair redundancy. Unauthorised absences and repeated misconduct will continue to constitute, also where appropriate, a case of disciplinary dismissal.
2. For its part, the aforementioned **Royal Decree-law 5/2020 of 25 February, adopting certain urgent measures in the field of agriculture and food**, also contains employment aspects. In particular, Articles 3, 4 and 5 contain employment measures designed to prevent the loss of job (which have accelerated in recent times) as a result of the difficult sustainability of agricultural and livestock holdings. In this regard, the royal decree-law reduces the minimum number of actual days contributed to access unemployment benefits or agricultural income for temporary agricultural workers resident in Andalusia and Extremadura (from the thirty-five required, it is now twenty days, in general); includes bonuses for the conversion of temporary contracts into indefinite ones, including the part-time contract of the discontinuous permanent contract and with a higher amount for the hiring of women, and introduces the possibility that the Labour

²¹ Real Decreto Ley 4/2020, de 18 de febrero, por el que se deroga el despido objetivo por faltas de asistencia al trabajo establecido en el artículo 52d del Texto Refundido de la Ley del Estatuto de los Trabajadores, aprobado por el Real Decreto Legislativo 2/2015, de 23 de octubre.

and Social Security Inspectorate may also carry out its work in the premises, dwellings or other authorised places in which the workers reside, are housed or may stay by reason of their work during the rest periods and have been placed at their disposal by the employer, which will mainly affect the carrying out of employed work in the countryside.

3. **Royal Decree 231/2020, of 4 February, setting the national minimum wage for 2020²²**, sets the minimum wage for any activity in agriculture, industry and services, regardless of the sex or age of the workers, at EUR 31.66 euros per day or 950 euros per month, depending on whether the wage is set by day or month. This piece of legislation also contains rules on compensation and absorption, qualifications for casual or seasonal workers or domestic servants and rules on the application of references contained in non-State rules and private relations.
4. **Royal Decree-law 2/2020, of 21 January 2020, approving urgent measures on remuneration in the public sector²³**.
5. **Directive (EU) 2019/2121 of the European Parliament and of the Council of 27 November 2019 amending Directive (EU) 2017/1132 as regards cross-border conversions, mergers and divisions**. In addition to the issues already regulated by the directive now being amended, there are also relevant reforms on cross-border divisions: disclosure, reporting by the administrative or management body to shareholders and employees, information and consultation of employees and the scope of employees' rights to participate in these processes, among others. Although the Directive has already entered into force (it did so 20 days after its publication), Member States have until 31 January 2023 to formalise its transposition.
6. **Royal Decree-law 1/2020, of 14 January, setting out the appreciation and maintenance of pensions and public benefits in the Social Security system²⁴**. It provides a general increase of 0.9% for pensions paid by the Social Security system, under the contributory category, and for civil servants' pensions, subject to the exceptions and qualifications contained in the rule.

It should be specified at this point that, for 2020, the application of Order TMS/83/2019, of 31 January, implementing the legal rules for Social Security contributions, unemployment, protection on cessation of business, the Insolvency Payments Service and vocational training for the 2019 fiscal year (Royal Decree-law 28/2018 of 28 December), will be maintained, in accordance with the second additional provision of Royal Decree-law 18/2019, of 27 December, adopting certain measures in taxation, cadastre and social security matters, albeit with the adaptation to the updating of the new national minimum wage. This Royal Decree-law 18/2019 also contains the extension of the provision made by Royal Decree-law 28/2018 of 28 December in relation

²² Real Decreto 231/2020, de 4 de febrero, por el que se fija el salario mínimo interprofesional para el 2020.

²³ Real Decreto Ley 2/2020, de 21 de enero del 2020, por el que se aprueban medidas urgentes en materia de retribuciones en el ámbito del sector público.

²⁴ Real Decreto Ley 1/2020, de 14 de enero, por el que se establece la revalorización y mantenimiento de las pensiones y prestaciones públicas del sistema de la Seguridad Social.

to workers who “left” the labour market at an advanced age under more beneficial conditions than the current ones, but whose deadline for application was 31 December 2019, which, for reasons of legal certainty, is now extended until the end of 2020.

7. The aforementioned **Royal Decree-law 3/2020, of 4 February, on urgent measures incorporating into Spanish law various European Union directives in the field of public procurement in certain sectors; private insurance; pension schemes and funds; taxation and tax litigation**, also introduces significant employment-related developments, among other aspects, in terms of reciprocity of action, allowing occupational pension funds authorised and registered in Spain to integrate occupational pension schemes subject to the employment and labour legislation of other Member States and vice versa. It also lays down the rules that will govern these integration processes, implements the action when the employment relations of a sponsoring company or group of sponsoring companies are subject to different national legislations, contains details on pension commitments or, in short, regulates the full or partial transfer of the obligations of an occupational pension fund, with special reference to the partial cross-border transfer of an occupational pension scheme.

Lourdes López Cumbre

IX. Public procurement

We also find particularly interesting, with regard to public procurement, the aforementioned **Royal Decree-law 3/2020, of 4 February, on urgent measures incorporating into Spanish law various European Union directives in the field of public procurement in certain sectors; private insurance; pension schemes and funds; taxation and tax litigation**. This regulation transposes various EU directives. The legal system for public procurement set out in this royal decree-law for the above sectors supplements the provisions of the Public Procurement Act 9/2017 of 8 November; it aims to clarify the rules in force and seeks to ensure that public procurement is used as an instrument to implement both European and national policies in the social, environmental, innovation and development fields, and to promote SME.

Ana Isabel Mendoza Losana

X. Telecommunications

In the telecommunications sector, the adoption of the following is particularly relevant:

1. **Commission Implementing Regulation (EU) 2019/2243 of 17 December 2019 establishing a template for the contract summary to be used by providers of publicly available electronic communications services pursuant to Directive (EU) 2018/1972 of the European Parliament and of the Council.** In compliance with Article 102(3) of the European Electronic Communications Code, this regulation approves the template for the contract summary to be provided to consumers by providers of publicly available electronic communications services (other than transmission services used for the provision of machine-to-machine services).
2. **Royal Decree 403/2020, of 25 February, implementing the basic directorship structure of the Ministry of Economic Affairs and Digital Transformation²⁵.** This ministry is responsible for telecommunications policy and digital transformation and includes in its structure the State Secretariat for Telecommunications and Digital Infrastructure (Art. 10) and the Directorate-General for Telecommunications and Audiovisual Communication Services (Art. 11).
3. The ministerial orders which, after the respective public tender processes called for this purpose had failed, once again designate Telefónica de España, S. A. U. as the operator obliged to provide the universal telecommunications service. These are **Order ECE/1280/2019, of 26 December, designating Telefónica de España, S. A. U. as the operator responsible for providing the universal service elements relating to the supply of the connection to the public electronic communications network and the provision of the publicly available telephone service²⁶**, and **Order ECE/3/2020, of 7 January, designating Telefónica de España, S. A. U. as the operator responsible for providing the universal service element of a sufficient supply of public pay telephones²⁷.** The designation covers the entire national territory and runs until 31 December 2022 and 31 December 2021, respectively.
4. The **Decision of the Spanish Markets and Competition Authority, of 13 November 2019, setting out and publishing, for the purposes of the provisions of Article 34 of Royal Decree-law 6/2000 of 23 June the relationships of the main operators in the national markets for fixed**

²⁵ Real Decreto 403/2020, de 25 de febrero, por el que se desarrolla la estructura orgánica básica del Ministerio de Asuntos Económicos y Transformación Digital.

²⁶ Orden ECE/1280/2019, de 26 de diciembre, por la que se designa a Telefónica de España, S. A. U., como operador encargado de la prestación de los elementos de servicio universal relativos al suministro de la conexión a la red pública de comunicaciones electrónicas y a la prestación del servicio telefónico disponible al público.

²⁷ Orden ECE/3/2020, de 7 de enero, por la que se designa a Telefónica de España, S. A. U., como operador encargado de la prestación del elemento de servicio universal relativo al suministro de una oferta suficiente de teléfonos públicos de pago.

and mobile telephone services²⁸. The following are the main operators in the national fixed telephony market: Telefónica de España, S. A. U.; Vodafone España, S. A. U.; Orange Espagne, S. A. U.; MásMóvil Ibercom, S. A. and Euskaltel, S. A. The main operators in the national mobile telephone market are: Telefónica Móviles España, S. A. U.; Orange Espagne, S. A. U.; Vodafone España, S. A. U.; MásMóvil Ibercom, S. A. and Lycamobile, S. A. Consequently, the direct and indirect shareholders of these operators will be subject to the limitations and restrictions set forth in sub-articles one and four of Article 34 of Royal Decree Law 6/2000, as well as the obligations set forth in Article 3(2) of the aforementioned royal decree-law.

Ana Isabel Mendoza Losana

XI. Electricity sector

In the electricity sector, we highlight the following:

1. First of all, we limit ourselves to mentioning some of the most significant provisions that make up the system of remuneration and settlement of the various activities of the electricity sector:
 - The **Decision of the Spanish Markets and Competition Authority, of 11 December 2019, approving the conditions relating to balance for suppliers of balance services and the parties responsible for settlement in the Spanish peninsular electricity system**²⁹.
 - The **Decision of the Directorate-General for Energy Policy and Mines, of 16 December 2019, approving the consumption profile and the calculation method for energy settlement purposes, applicable to those type 4 and type 5 consumers who do not have an hourly consumption record, in accordance with Royal Decree 1110/2007, of 24 August, approving the Unified Regulation on Electricity System Metering Points, for the year 2020**³⁰.

²⁸ Resolución de 13 de noviembre del 2019, de la Comisión Nacional de los Mercados y la Competencia, por la que se establecen y publican, a los efectos de lo previsto en el artículo 34 del Real Decreto Ley 6/2000, de 23 de junio, las relaciones de operadores principales en los mercados nacionales de servicios de telefonía fija y móvil.

²⁹ Resolución de 11 de diciembre del 2019, de la Comisión Nacional de los Mercados y la Competencia, por la que se aprueban las condiciones relativas al balance para los proveedores de servicios de balance y los sujetos de liquidación responsables del balance en el sistema eléctrico peninsular español.

³⁰ Resolución de 16 de diciembre del 2019, de la Dirección General de Política Energética y Minas, por la que se aprueba el perfil de consumo y el método de cálculo a efectos de liquidación de energía, aplicables para aquellos consumidores tipo 4 y tipo 5 que no dispongan de registro horario de consumo, según el Real Decreto 1110/2007, de 24 de agosto, por el que se aprueba el Reglamento Unificado de Puntos de Medida del Sistema Eléctrico, para el año 2020.

- The **Decision of the Spanish Markets and Competition Authority, of 17 December 2019, approving the adaptation of certain operating procedures for the participation of the Spanish electricity system in the platforms for the balance of substitution reserves and compensation for deviations**³¹.
- **Order TEC/1258/2019, of 20 December, establishing various regulated costs of the electricity system for the year 2020 and extending the connection charges from 1 January 2020**³².
- **Order TEC/1260/2019, of 26 December, setting out the technical and economic parameters to be used in calculating the remuneration for electricity production in non-peninsular territories with an additional remuneration scheme during the 2020-2025 regulatory period, and reviewing other technical issues**³³.
- **Circular 4/2019, of 27 November, setting out the methodology for the remuneration of the electricity system operator, and the Decision of the Spanish Markets and Competition Authority, of 14 January 2020, setting out the amount of remuneration of the electricity system operator for 2020 and the prices to be passed on to the agents to finance it**³⁴.
- **Circular 5/2019, of 5 December, setting out the methodology for calculating the remuneration of the electricity transmission activity, and the Decision of the Spanish Markets and Competition Authority, of 26 February 2020, provisionally setting out the remuneration of the companies that own electricity transmission facilities for the 2020 fiscal year**³⁵. Until the decision of the National Commission for Markets and Competition that approves the

³¹ Resolución de 17 de diciembre del 2019, de la Comisión Nacional de los Mercados y la Competencia, por la que se aprueba la adaptación de determinados procedimientos de operación para la participación del sistema eléctrico español en las plataformas de balance de reservas de sustitución y de compensación de desvíos.

³² Orden TEC/1258/2019, del 20 de diciembre, por la que se establecen diversos costes regulados del sistema eléctrico para el ejercicio 2020 y se prorrogan los peajes de acceso de energía eléctrica a partir del 1 de enero del 2020.

³³ Orden TEC/1260/2019, de 26 de diciembre, por la que se establecen los parámetros técnicos y económicos a emplear en el cálculo de la retribución de la actividad de producción de energía eléctrica en los territorios no peninsulares con régimen retributivo adicional durante el periodo regulatorio 2020-2025, y se revisan otras cuestiones técnicas.

³⁴ Circular 4/2019, de 27 de noviembre, por la que se establece la metodología de retribución del operador del sistema eléctrico, y la Resolución de 14 de enero del 2020, de la Comisión Nacional de los Mercados y la Competencia, por la que se establecen la cuantía de retribución del operador del sistema eléctrico para el 2020 y los precios a repercutir a los agentes para su financiación.

³⁵ Circular 5/2019, de 5 de diciembre, por la que se establece la metodología para el cálculo de la retribución de la actividad de transporte de energía eléctrica, y la Resolución de 26 de febrero del 2020, de la Comisión Nacional de los Mercados y la Competencia, por la que se establece provisionalmente la retribución de las empresas titulares de instalaciones de transporte de energía eléctrica para el ejercicio 2020.

remuneration of the companies that own electricity transmission facilities for the year 2020 in accordance with the methodology of Circular 5/2019 takes effect, the following shall apply. The first payments for the 2020 financial year will be remunerated in accordance with Order IET/981/2016, of 15 June, which establishes the remuneration of companies that own electricity transmission facilities for the year 2016.

- **Circular 6/2019, of 5 December, setting out the methodology for calculating the remuneration of the electricity distribution activity; Circular 7/2019, of 5 December, approving the standard facilities and the unitary benchmark values for operation and maintenance by fixed asset element to be used in the calculation of the remuneration of companies that own electricity transmission facilities, and the Decision of the Spanish Markets and Competition Authority, of 26 February 2020, provisionally setting out the remuneration of electricity distribution companies for the fiscal year 2020³⁶.** Until the decision of the Spanish Markets and Competition Authority approving the remuneration of electricity distribution companies for the year 2020 in accordance with the methodology of Circular 6/2019 takes effect, the remuneration approved in Order IET/980/2016, of 10 June, setting out the remuneration of electricity distribution companies for the year 2016, must be applied to the first settlements for the year 2020.
- **Circular 3/2020 of the Spanish Markets and Competition Authority, of 15 January, setting out the methodology for calculating electricity transmission and distribution tolls³⁷,** introduces hourly discrimination in all tolls, simplifies the hourly periods to facilitate the transfer of prices to consumers, provides that consumers connected to low voltage with a contracted power of less than 15 kilowatts (domestic and SME) will have a single toll with three consumption periods (peak, flat and off-peak) and sets a special reduced toll for supply points dedicated exclusively to the charging of electric vehicles.
- **Order TED/171/2020, of 24 February, updating the remuneration parameters of standard facilities applicable to certain installations producing electricity from renewable energy sources, cogeneration and waste, for the purposes of their application to the regulatory period starting on 1 January 2020³⁸,** which sets out the remuneration parameters for the

³⁶ Circular 6/2019, de 5 de diciembre, por la que se establece la metodología para el cálculo de la retribución de la actividad de distribución de energía eléctrica; la Circular 7/2019, de 5 de diciembre, por la que se aprueban las instalaciones tipo y los valores unitarios de referencia de operación y mantenimiento por elemento de inmovilizado que se emplearán en el cálculo de la retribución de las empresas titulares de instalaciones de transporte de energía eléctrica, y la Resolución de 26 de febrero del 2020, de la Comisión Nacional de los Mercados y la Competencia, por la que se establece provisionalmente la retribución de las empresas distribuidoras de energía eléctrica para el ejercicio 2020.

³⁷ Circular 3/2020, de 15 de enero, de la Comisión Nacional de los Mercados y la Competencia, por la que se establece la metodología para el cálculo de los peajes de transporte y distribución de electricidad.

³⁸ Orden TED/171/2020, de 24 de febrero, por la que se actualizan los parámetros retributivos de las instalaciones tipo aplicables a determinadas instalaciones de producción de energía eléctrica a partir de fuentes de energía renovables, cogeneración y residuos, a efectos de su aplicación al periodo regulatorio que tiene su inicio el 1 de enero del 2020.

second regulatory period, from 1 January 2020 to 31 December 2025, without prejudice to the reviews provided in each regulatory half year and the reviews of remuneration for the operation that, on a half-yearly basis, will be carried out on the remuneration of the standard facilities whose operating costs depend essentially on the price of fuel; sets out the remuneration for investment and, where appropriate, the remuneration for operation, for the regulatory half year 2020-2022 and determines the value of the remuneration for operation during the first half year 2020 for standard facilities whose operating costs depend essentially on the price of fuel. The revision applies to all standard facilities approved to date, regardless of the order by which they have been approved.

2. **Order TEC/1281/2019, of 19 December, approving the supplementary technical instructions to the unified regulation on measuring points in the electric power system³⁹.** The supplementary technical instructions to the Electricity Consumption and Transit Measuring Points approved by the Order of 12 April 1999 are repealed.
3. The **Decision of the Spanish Markets and Competition Authority, of 21 November 2019, setting out and publishing, for the purposes of the provisions of Article 34 of Royal Decree-law 6/2000 of 23 June the relations of the main operators in the energy sectors⁴⁰.** In the electricity sector, the following are the main operators: Endesa, S. A.; Iberdrola, S. A.; Naturgy Energy Group, S. A.; EDP España, S. A. U.; Acciona, S. A. In the natural gas sector, the main operators are: Naturgy Energy Group, S. A.; Endesa, S. A.; Iberdrola, S. A.; Unión Fenosa Gas, S. A. and Cepsa Gas Comercializadora, S. A.
4. In the Region of Catalonia, **Decree-law 16/2019, of 26 November, on urgent measures for the climate emergency and the promotion of renewable energy⁴¹** has been adopted. Among other issues, the decree-law regulates the authorisation of wind and solar photovoltaic energy production facilities in the territory of Catalonia, as well as the procedure for modifying pre-existing facilities.

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³⁹ Orden TEC/1281/2019, de 19 de diciembre, por la que se aprueban las instrucciones técnicas complementarias al Reglamento unificado de puntos de medida del sistema eléctrico.

⁴⁰ Resolución de 21 de noviembre del 2019, de la Comisión Nacional de los Mercados y la Competencia, por la que se establecen y publican, a los efectos de lo dispuesto en el artículo 34 del Real Decreto Ley 6/2000, de 23 de junio, las relaciones de operadores principales en los sectores energéticos.

⁴¹ Decreto Ley 16/2019, de 26 de noviembre, de medidas urgentes para la emergencia climática y el impulso a las energías renovables.

XII. Gas sector

In the gas sector, the following stand out:

1. **Circular 8/2019, of 12 December, setting out the methodology and conditions for access and capacity allocation in the natural gas system⁴².**
2. In addition, several rules and regulations have been approved to complete the system of remuneration and settlement of system activities:
 - The **Decision of the Spanish Markets and Competition Authority, of 18 December 2019, setting out the remuneration for the year 2020 of the companies that carry out the regulated activities of liquefied natural gas plants, transportation and distribution⁴³.**
 - **Order TEC/1259/2019, of 20 December, setting out the remuneration of basic underground storage activity and the charges and fees associated with access by third parties to gas facilities for the year 2020⁴⁴.**
 - The **Decision of the Directorate-General for Energy Policy and Mines, of 23 December 2019, publishing the natural gas' last resort tariff⁴⁵.**
 - **Circular 1/2020 of the Spanish Markets and Competition Authority, of 9 January, setting out the methodology for the remuneration of the technical manager of the gas system⁴⁶.**
 - **Circular 2/2020 of the Spanish Markets and Competition Authority, of 9 January, setting out the rules for natural gas balancing⁴⁷.**

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⁴² Circular 8/2019, de 12 de diciembre, por la que se establece la metodología y condiciones de acceso y asignación de capacidad en el sistema de gas natural.

⁴³ Resolución de 18 de diciembre del 2019, de la Comisión Nacional de los Mercados y la Competencia, por la que se establece la retribución para el año 2020 de las empresas que realizan las actividades reguladas de plantas de gas natural licuado, de transporte y de distribución.

⁴⁴ Orden TEC/1259/2019, de 20 de diciembre, por la que se establecen la retribución de la actividad de almacenamiento subterráneo básico y los peajes y cánones asociados al acceso de terceros a las instalaciones gasistas para el año 2020.

⁴⁵ Resolución de 23 de diciembre del 2019, de la Dirección General de Política Energética y Minas, por la que se publica la tarifa de último recurso de gas natural.

⁴⁶ Circular 1/2020, de 9 de enero, de la Comisión Nacional de los Mercados y la Competencia, por la que se establece la metodología de retribución del gestor técnico del sistema gasista.

⁴⁷ Circular 2/2020, de 9 de enero, de la Comisión Nacional de los Mercados y la Competencia, por la que se establecen las normas de balance de gas natural.