

Spain

Legal Provisions

Compiled by:

Swiss Business Hub Spain

Madrid, August 2024

GENERAL REMARKS

The purpose of this document is to give an overview of trade-related legal provisions and regulations, particularly those relevant for small and medium sized Swiss companies operating from outside the target country. It outlines the current state of legislation and, to the extent possible, its practical application.

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CUSTOMS LAW AND DUTIES

Spanish (EU) custom duties encompass VAT, tariff and import and export regulations.

Spanish **VAT** regulations are subject to EU Directive 2006/112/EC and Spanish national law. According to the aforementioned laws, there are three cases subject to VAT: supplies of goods and services, intra-community acquisition of goods and the importation of goods. Depending on the circumstances and specifics of the import activity to the EU, the product will include VAT or an import tax.

In general, **tariff duties** between Spain (EU member state) and Switzerland are 0%, but there are exceptions in some areas such as food products.

In order to determine the duties payable when goods pass through Spanish (EU) customs, each good has a **TARIC (Integrated Tariff of the European Community) code** of ten digits. This code and the country of origin (or destination) will provide the tariff, VAT, and the procedures and special requirements on the importation of a particular good.

Switzerland Global Enterprise's modular database [website](#) may be used to determine the payable duties to export to Spain or other EU countries.

IMPORT REGULATIONS / NON-TARIFF RESTRICTIONS

Spain belongs to the EU Customs Territory and the European Union's Common Commercial Policy determines its import and export regulations. In general, this system could be described as an import and export free regime with three exceptions:

- a) Authorization regime: Under this regime, release or customs clearance of goods is subject to an Import/Export license that must be granted by the appropriate authorities of the member states. In Spain, this actions is taken by the Spanish General Secretariat of Foreign Trade (*Secretaría General de Comercio Exterior*).
- b) Vigilance regime: Under this regime, release or customs clearance of goods is subject to a Vigilance Document. The appropriate authorities of the member states must previously verify this document. The Spanish General Secretariat of Foreign Trade will carry out this task.
- c) Certification regime: Under this regime, release or customs clearance of goods is subject to an Import or Export Certificate. In this case, the appropriate authority (the Spanish General Secretariat of Foreign Trade) must verify the fulfilment of some requirement that must be met previously.

PRODUCT REGISTRATION AND TECHNICAL STANDARDS

1. General

The registration of a brand covers the entire territory of Spain which includes: continental Spain, the Balearic, the Canary Islands and the municipalities of Ceuta and Melilla, located at the northern coast of Africa.

The protection of a brand in Spain may be obtained not only by national registration of the brand in Spain, but also by the registration of the brand as a Community Trade Mark, which extends to all countries of the European Union.

The Royal Decree-Law implementing the European Trade Marks Directive 2015/2436, which amends the Spanish Trade Mark Law, came into force on January 14, 2019. Some of the most relevant amendments are the following:

1. Spanish Patent and Trademark Office (SPTO) competence in invalidity and revocation-related proceedings. This provision is applicable since January 14, 2023. Until then, Spain was one of the few EU member states where invalidity and revocation proceedings for registered distinctive signs could only be brought before the courts. From January 14, 2023, onwards then, the SPTO is the competent body to declare the invalidity and revocation of Spanish distinctive signs directly, although the civil courts maintain their jurisdiction by way of counterclaims.
2. Elimination of the graphic representation requirement from the concept of trademark, which entails opening the Register to “non-conventional” signs, such as smell marks.
3. Possibility to request proof of use of the earlier trademark in opposition, invalidity or revocation proceedings vis-à-vis the SPTO.
4. Registration of a trademark no longer confers immunity.
5. Licensee standing to bring infringement proceedings.

2. Duration

The duration is 10 years from the date of filing the application; indefinitely renewable every 10 years.

3. Legal effects

- a) The right to use the trademark exclusively in commerce.
- b) Assign or licence the trademark.
- c) Prevent unauthorised third parties from using a trademark or an identical or similar sign for similar products or services.
- d) Oppose the registration of signs that can be confused with yours at the Spanish Patent and Trademark Office (*Oficina española de Patentes y Marcas* or [OEPM](#)).
- e) Request from the Tribunals the invalidity of other subsequent trademarks that can be confused with yours.

Only the registration confers exclusive rights, alongside the effect of the registration. However, the user of an older unregistered brand that is well-known to the interested networks in Spain may file an opposition to the registration or request the competent Court to nullify the registration of a brand, which has been registered for the same or similar goods and purpose which may cause some confusion with the established brand.

4. Applicant

Those entitled to obtain a registration of a brand are:

- a) Natural persons or legal entities that have Spanish nationality.
- b) Foreign natural persons or legal entities habitually residing in Spain or having a real and effective industrial or commercial establishment on Spanish territory.
- c) Nationals of world trade organization members.
- d) Foreign natural persons or legal entities not belonging to any categories mentioned under a), b) or c) who are nationals of a State granting reciprocity to Spanish nationals and legal entities.

Applicants not residing in Spain or in another European Union member country must appoint an industrial property agent registered with the Patent and Trademark Office.

5. Registrable brands

A brand is a sign capable of being represented graphically and serves to distinguish the goods or services of a company from identical or similar products of competing companies in a given market.

The following may be a brand:

- a) Words or combinations of words, including those serving to identify persons.
- b) Images, figures, symbols and devices.
- c) Letters, numbers and combinations.
- d) Three-dimensional forms, including wrappers, containers, the shape of a product or its presentation.
- e) Sounds.
- f) Any combination of the signs or means mentioned under a), b) and c).

Services brands may be registered. Collective brands and certification brands may be registered.

6. Non-registrable brands

There is an absolute prohibition on the registration of the following brands:

- a) Generic Names: brands that lack distinctive character.
- b) Brands consisting exclusively of signs or indications, which have become the customary or usual designation of the goods or services concerned in current language or bona fide and established trade practices.
- c) Indicators of the geographic origin.
- d) Signs contrary to public order.
- e) Misleading Signs.
- f) Brands reproducing or imitating the coat of arms, flag, decorations or other emblems of Spain, its autonomous Communities, municipalities, provinces or other local entities of Spain, except where the proper authorization is given.
- g) Signs which include badges, emblems or special escutcheons indicated in the previous subsection which may be of public interest except if there is an explicit authorization.
- h) Three-dimensional shapes imposed by nature of the product itself or which produce a technical result or give substantial value to the goods

The enumeration is merely illustrative, not closing.

There is a relative prohibition on the registration of:

- a) Signs that are identical or similar to those already registered for similar products or services.
- b) Signs that take advantage of other signs already registered.
- c) Images or names of third parties without their authorization.

The enumeration is merely illustrative, not closing.

7. How to file the application

The application must be filed with an official form that would include the following documents:

- a) A petition, addressed to the Director of the Spanish Trademark Office, applying for the registration of the trademark, indicating the name and products and services for which it is applied for.
- b) A reproduction of the trademark. If the name is a combined, graphic, sonorous or tri-dimensional trademark, four reproductions of the name, with a maximum width and height of 8x12 cm, is required.
- c) Proof of payment of the official fee.
- d) Attach other documents when they are necessary, for example: the power of attorney, certificate of priority, constitution of the company, etc.

8. The procedure

After the filing, an application will first be examined as to its form. If defects are found, the applicant will be notified and have a term of one month to remedy them.

If the application is formally in order, it is published in the Official Bulletin. A period of two months from the date of the publication is open to any person. After the period for filing the opposition has expired, the Spanish Patent and Trademark Office undertake an examination of the application in respect to registrability per se and oppositions. If an opposition is filed or objections are raised, a notice will be published in the Official Bulletin, and the applicant may then reply to the opposition or objections within one month from that publication. After expiration of the one-month period for the applicant's reply, the Office will decide about the application, and the decision will be published in the Official Bulletin.

An appeal may be lodged against the decision of the Spanish Patent and Trademark Office within one month after the publication of the decision. If no decision is given on appeal within three months, it will be deemed rejected tacitly. A Contentious Administrative Appeal may be filed before the Courts of the relative jurisdiction against the decision through an appeal.

The procedure should be completed:

- a) Within 12 months if no opposition is filed and there is no suspension of the application or
- b) Within 20 months if an opposition is filed and/or there is suspension of the application.

9. Registration of Patents of invention and utility models

In Spain, products are protected as patents of invention or as utility models. Both are rights granted by the state that bestow the applicant with an exclusive right of use. The exclusive right of use of a patent of invention lasts for a period of 20 years, while the exclusive right of use of a utility model lasts for 10 years.

The procedure to obtain this right requires submitting an application to the Director of the Intellectual Property Register with a description of the product (or invention) to be inscribed, claims that define the matter for which protection is sought, schemes of the product (or invention) and a summary of the product (or invention).

From April 2017 the law in force has changed (*Ley 24/2015, de 24 de julio, de Patentes*). The aim of this new regulation is to put the Spanish law on the same level as international legislation and strengthen the national patent system. This new law simplifies and facilitates obtaining a patent and clarifies some concepts.

CURRENCY REGULATIONS AND OTHER TRANSFER RESTRICTIONS

Spain belongs to the Economic and Monetary Union of the European Union. In 1999, the euro became the unique currency and the member states adopted a single monetary policy under the authority of the European Central Bank.

SETTING UP COMPANIES: LEGAL FORMS, COMMERCIAL REGISTER AND OTHER SOURCES OF COMPANY INFORMATION

1. General remarks

The most common forms of legal entity under Spanish corporate law are the corporation ("*Sociedad Anónima*" - hereafter referred to as S.A.), and the limited liability company ("*Sociedad de*

responsabilidad limitada", hereafter referred to as S.L.). Unlike a S.A., an S.L. - this is nowadays the most commonly used business entity in Spain - serves as the vehicle of choice for enterprises having a limited number of shareholders. The shares of a S.L. must be subject to transfer restrictions and cannot trade on a public stock exchange, while no such limitations apply to an S.A.

The convenience of protecting the small shareholders means that in the case of an S.A. there are more publication-related and formal requisites than in the case of an S.L.

The ordinary steps and expenses involved are similar for both legal forms, along with the simplified steps for formation of limited liability companies established under Royal Decree-Law 13/2010, of December 3, on Tax, Employment and Deregulation Measures to Promote Investment and the Creation of Employment.

The incorporation of the Spanish company has to be done through a public notary deed, which must be registered in the corresponding Commercial Register.

2. Name of the company

In the first place, a name must be applied for in the Central Commercial Register in Madrid. The application, which must be done in the name of one of the shareholders of the future company, must in all cases to be followed by the abbreviation "S.L." or "S.A."

Once the Central Commercial Register of Madrid has granted the name (between 4 and 7 days from the date of application), the company should be incorporated within two months. Otherwise, the application has to be renewed.

3. Capital/Domicile/Account for the Incorporation

The minimum capital of an S.L. was required to be EUR 3'000. In 2022, Law No 18/2022 of 28 September on the creation and growth of companies (the "Create and Grow Law") was adopted, which has amended the minimum capital amount for the establishment of limited liability companies to EUR 1.00. However, **if the capital of limited liability companies does not reach the amount of 3,000 there are certain specific obligations to obey**. And the minimum capital of an S.A. is required to be EUR 60'000. Unlike an S.L., for which the minimum capital must be totally deposited before the foundation, in the case of S.A. incorporation, only 25% of its capital must be deposited at the time of the incorporation.

The company must be domiciled within the national territory of Spain.

Prior to the execution of the public deed of incorporation, an account must be opened in a Spanish bank. The share capital has to be wired to this bank account by the shareholder/s. Once this requirement is fulfilled, the bank will issue a certificate of deposit, which is also required for the incorporation.

4. System of Administration of the Company

The management and administrative bodies of a company - S.L. or S.A. - are the board of members/shareholders and the administrators ("*administradores*"). The shareholders' meeting is the highest management body of an S.L. or S.A.

The administrators ("*administradores*") are the management body of the company. They may be persons who do not reside in Spain. Furthermore, there are no special legal requirements regarding administrators. The administrative body may consist of a sole administrator, by two or more administrators who are jointly or severally liable, or by a Board of Directors.

The Board of Directors should make its decisions as a collective body. With the aim of guaranteeing the efficient management of the company in Spain, the Board of Directors may grant an Executive or Managing Director with all the necessary powers to carry out the activities of the company. The Executive or Managing Director should be, for practical reasons, a person domiciled in Spain.

The Secretary of the Board is not considered a member of the Board of Directors. This position is usually filled by an attorney. The performance of this position by an attorney who is established in the place where the company is domiciled has the advantage that the certification of the decisions of the Board of Directors and the General Assembly and their registration at the Commercial Register are done more easily. According to the rules of the Commercial Register, the Secretary is empowered to sign the

certifications of the company's decisions and formalise them in a public deed so that they can be registered at the Commercial Register.

5. By-laws

The by-laws of the company must indicate the domicile of the company and its capital in the corresponding shares, as well as its social purpose. Furthermore, the by-laws may include the rules of transmission of shares or the establishment of special majorities to take determined decisions different from those foreseen by the law.

6. Costs/Professional Fees

All the costs of the incorporation (attorney, notary, Commercial Register, etc.) are related to the amount of the share capital.

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| Professional fees: | EUR 1'900 to 4'000 (depending on the complexity of the incorporation procedures) |
| Public notary: | approx. EUR 350 |
| Commercial Register: | approx. EUR 350 |
| Name reservation: | EUR 15-20 |

7. Steps to be taken after the incorporation

After the incorporation, the application for a tax identification number and the carrying out of the registration in the Commercial Register must be completed. Incorporations are exempt from the transfer tax in accordance with the above-mentioned Royal Decree-Law 3/2010.

In addition, the foreign partners have to be registered at the Foreign Investment Register and apply for a tax identification number.

8. Other legal Forms

A business may also be set up in Spain under different legal forms. The other less commonly, but equally valid legal forms adopted by foreign investors are:

- a) *The European Company (known by the Latin term "Societas Europaea" or SE)* is a multinational European Public Limited type of Company.
- b) *Sucursal (Branch)*: a division of a foreign company with separate accounting.
- c) *Sociedad Colectiva (General Partnership)*: an independent legal entity which is owned by two or more general partners, all assuming unlimited responsibility.
- d) *Sociedad Comanditaria (Limited Partnership)*: an independent legal entity which is owned by one or more general partners assuming unlimited responsibility and by one or more limited partners whose liability is limited to the amount of capital contributed. You can also do business in Spain through Spanish companies already set up.
- e) *Empresario individual (Proprietorship)*: an individual manages the business, providing the capital and with personal liability.

REGULATIONS GOVERNING SALES AGENTS AND COMMERCIAL REPRESENTATIVES

1. Contract of sale

Spanish law differentiates between civil and commercial contracts of sale. A commercial contract of sale is governed by commercial norms and supplemented by civil norms. A civil contract is governed only by civil norms. The application of a norm or the other is especially relevant since specific aspects, such as the handing over, the risk transfer, or complaints about faulty products and the prescription, offer a different regulation. We understand by commercial contract of sale the sale contract of movable things in order to resell them, with the intention of obtaining a profit, the rest of the sale contracts having a civil nature.

In the commercial as well as the civil contract, we recognize the seller's obligation to deliver the goods of the sale and guarantee against the good's defects. Concerning the buyer's obligations, one must emphasize the obligation to receive the goods as well as to pay the price.

It is advisable to prepare a written contract including the terms and procedures to claim defects and eviction, where and when the delivery must take place, all the issues related to the price and its payment, the guarantee of the latter, late interests and who will assume the expenses and risks of the goods during its transport.

2. Agency contract

Using the agency contract, an agent, as an independent intermediary, undertakes the obligation towards another person to promote commercial acts or operations on his behalf, or to promote and reach these objectives on his behalf. The Spanish law is based on the EC Directive that refers to independent commercial agents.

One of the objectives of the law is to protect the vulnerable party in a contractual relationship. In favour of this objective, the law dictates a list of imperative rights, rights that an agent cannot give up, in order to protect the agent. These rights include:

- a) The agent's right to be awarded a wage or commission for his work.
- b) The agent's right to be awarded a specific compensation at the termination or end of the contract, including the compensation for the clientele, which will occur when the agent has brought the firm new clients or notably increased the operations with the pre-existing clientele, as well as the compensation for damages caused by the early extinction of an agency contract of indefinite duration by the firm.
- c) Were the parties to agree on a competition limitation after the end of the contract, it could not be for more than two years, it should be in written form, and, for it to be valid, it could only extend to the geographical zone in which the agent had worked, or to the group of people in his hands and could only affect the goods or services objects of the contract.
- d) The competent tribunals will be those of the agent's residency.

ENTRY CONDITIONS FOR STAFF PERFORMING MAINTENANCE OR REPAIR SERVICES

Today, Swiss citizens enjoy the right to freedom of movement in Spain in identical conditions to those that apply to other citizens of the European Union. This is provided by the agreement on the freedom of movement between the Swiss Confederation and the European Community and its Member States.

According to the above-mentioned agreement, an identity card or Swiss passport will be sufficient to enter Spain without a visa. This identity card or passport will be enough to remain in Spain for a length of time not lasting longer than three months.

Swiss citizens have the right to reside in Spanish territory for a superior period than three months.

However, this requires them to solicit personally their registration to the Central Register for foreigners within the first three months of the entrance in Spain.

Moreover, Spanish firms will be able to hire Swiss citizens without any need for an administrative authorisation process. They will thus have the right to access any professional activity in identical conditions to those applicable to Spanish nationals.

Similarly, Swiss citizens working in Spain will have the right to live in this country without the need for a residency card, bringing along their family.

Therefore, staff performing maintenance or repair services is entitled to enter the country under the same conditions of the rest of the personnel, that is, with no need to register to the Central Register if it is under three months and with an explicit need of registration if the period is superior.

PROTECTION OF INTELLECTUAL PROPERTY

In Spain, products are protected as patents of invention or as utility models. Both are rights granted by the state that bestow the applicant with an exclusive right of use. The exclusive right of use of a patent of invention lasts for a period of 20 years, while the exclusive right of use of a utility model lasts for 10 years.

The procedure to obtain this right requires submitting an application to the Director of the Intellectual Property Register with a description of the product (or invention) to be inscribed, claims that define the matter for which protection is sought, schemes of the product (or invention) and a summary of the product (or invention).

From April 2017 the law in force has changed (*Ley 24/2015, de 24 de julio, de Patentes*). The aim of this new regulation is to put the Spanish law on the same level as international legislation and strengthen the national patent system. This new law simplifies and facilitates obtaining a patent and clarifies some concepts.

PROCEDURES FOR COLLECTING PAYMENT

1. Out-of-court settlement

To collect outstanding debts, it is always advisable to reach an out-of-court settlement because lawsuits in Spain can be very lengthy, arduous and costly.

2. Monitory proceedings

The Spanish Civil Procedure Act establishes that judicial monitory proceedings may be held before commencing ordinary proceedings, to claim the payment of debts —whose existence can be evidenced by a document.

Monitory proceedings can only be initiated, when a monetary debt in arrears, claimable and explicit, is concerned. The monitory lawsuit must be filed at the relevant court according to the address of the debtor, and it is also necessary to submit any documents signed by the debtor, invoices, evidence of delivery or other documents that substantiate the existence of the debt.

In the event that the court accepts the claim in question, it will issue a court payment order, against which the debtor may appeal within 20 days, and then ordinary proceedings will commence. The creditor should then file the claim at the court within one month.

Traditionally, the main advantage of this kind of proceeding is that, if the debtor does not appeal against the court order, the court will automatically execute an enforcement order. Practice has shown that monitory proceedings lead to a positive outcome in the case of indisputable debts and leads to an enforcement order in a relatively short space of time.

It must be noted, however, that a recent 2023 legal reform adds a possible middle step that could delay the procedure. Specifically, in those debts based on contracts entered between a businessman or professional and a consumer or user, prior to issuing the payment order, the lawyer for the Administration of Justice must inform the judge so that he can review the grounds for the request. If he or she considers that any clause on which the request is based or determines that any amount payable could be abusive, he or she is empowered to propose by means of an order a proposal for a payment order for the amount resulting from excluding the application of the abusive clause.

3. Ordinary proceedings

The aforementioned 2023 legal reform also affected the criterion of the minimum amount necessary to require an ordinary procedure. Whereas before it was €6,000, with the new reform the amount required is €15,000.

Whenever judicial action becomes necessary to collect a debt, the above-mentioned monitory proceedings or an ordinary claim is called for. Originals of all relevant documents (order, order confirmation, evidence of delivery, invoices, receipts, etc.) must be submitted. In addition, the solicitor will need a detailed power of attorney signed by the client before a public notary. International law firms can usually provide model powers of attorney.

In Spain, court proceedings are entrusted not only to a solicitor, but also to a so-called "*procuradores*" (like a barrister), who files the claim and signs it along with the solicitor. A barrister is not appointed by the lawyer, but by the claimant. In practice, when a law firm is engaged, it is allowed to choose on behalf of the claimant a barrister authorised to act in court. Generally, the mediation of a barrister is compulsory.

In the event of a total victory, the convicted party will have to bear the fees of solicitors and barristers; exceptionally, the judge may waive the award of costs but based on experience, this regulation is very rarely applied. For a total success, it is advisable to word the application for costs and interests moderately.

Given that courts in Spain are usually overwhelmed with their workload, we must estimate that the proceedings will take between 9 and 18 months. The length of time of proceedings varies greatly between different courts, even amongst those in the same provincial region.

ENFORCING COMMERCIAL CONTRACTS AND RESOLVING DISPUTES

According to Spanish law, the principle of the autonomy of wills governs commercial contracting.

The principle of the autonomy of wills grants parties the freedom to submit themselves to clauses and agreements, which they negotiate and agree on. Nevertheless, one must bear in mind that specific imperative norms figure in the Spanish legal system, which implies that they prevail over the parties' will. These norms affect specific hiring such as the agency or the franchise contract to which we will refer to next.

Generally, it is not necessary for commercial contracting to be written since the principle of freedom of form grants the same validity to a verbal agreement as to a written contract. Despite this, several exceptions are established by the Spanish rules, such as payments in instalments, consumer loans and other cases. Nevertheless, it is advisable for any contract or commercial agreement to be written and duly signed by the parties to facilitate the proof of its existence if necessary.

In a similar manner, it is advisable that the written agreement considers the parties' fundamental rights and obligations as well as specific issues, within which we note the following ones:

- a) Length of the contract, specifying whether an extension is possible and, if so, for how long.
- b) Grounds for terminating the contract, in which it is advisable to include the serious fault of one of the parties.
- c) The jurisdiction, in other words, the tribunals competent in case of a dispute linked to the contract. The parties may submit to ordinary tribunals or arbitration. In relation to the arbitration process, it is common in Spain for the submission to arbitration tribunals to depend on various Spanish commercial chambers or on the Spanish arbitration court.
- d) Applicable legislation: This issue, as well as the jurisdiction one referred to in the above paragraph, is especially relevant when at least one of the contracting parties is not Spanish.

Finally, the applicable laws, notably the Commercial Code norms, the general law and specific norms that affect particular contracts, will govern any question not contemplated in the contract.

OVERVIEW OF PUBLIC PROCUREMENT SYSTEM

The public procurement system in Spain is composed of one single legal framework and a great variety of contracting, management and oversight institutions, because of the country's decentralized political system. The spread of authority generates chances to adapt to the best-suited options, both at regional and local levels, although redundancies of competences can be spotted.

During the last years, Spain has been carrying out a major reform in its contracting system with the aim of addressing its greater challenges. Efforts are being made to improve the harmonization and unification of the system in order to lower the costs of its dispersed nature. Moreover, reforms have been implemented to endorse the control and monitoring of public contracts and therefore foster transparency and reduce irregularities, fraud, and corruption.

In 2023, Spain approved the National Public Procurement Strategy 2023-2026 that the European Commission had been asking for. It is addressed to the entire public sector and one of its main aims is to combat corruption and irregularities in the application of public procurement legislation.

SOURCES OF INFORMATION AND REFERENCES

International:

| | |
|-------------------------------|---|
| EU | www.europa.eu |
| Eur-Lex - (EU-Law) | www.eur-lex.europa.eu/en/index.htm |
| EU Taxation and Customs Union | https://taxation-customs.ec.europa.eu/index_en |
| EU Citizens - (Database) | www.globalcit.eu |
| Eurochambers | www.eurochambres.eu |

Spain:

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| Invest in Spain | www.investinspain.org |
| Notary Chamber | www.notariado.org |
| Mercantile Register | www.rmc.es |
| Patent and Trademark Office (SPTO) | www.oepm.es |
| Ministry of Finance | www.hacienda.gob.es/ |
| Ministry of Economy, Trade and Enterprise | www.mineco.gob.es |
| Ministry of Transport and Sustainable Mobility | https://www.transportes.gob.es/ |
| Ministry of the Presidency, Justice and Relations with the Courts | www.mjusticia.gob.es |
| Ministry of Labour and Social Economy | www.mites.gob.es |
| Ministry for Home Affairs | www.interior.gob.es |
| BOE | www.boe.es |
| Employment office (SEPE) | www.sepe.es |
| Tax office (<i>Agencia Tributaria</i>) | www.agenciatributaria.es |

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Date August 22, 2024

Author: Swiss Business Hub Spain

Author's address: c/o Embajada de Suiza
C/ Núñez de Balboa, 35^a, 7F
E-28001 Madrid
Tel. +34 91 432 04 66
E-mail: mad.sbhspace@eda.admin.ch