

Current Legislation

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Contents

I. Environment	3
II. Agri-food.....	4
III. Tax	4
IV. Accounting	7
V. Business.....	7
VI. Real Estate	9
VII. Employment and Labour	9
VIII. Intellectual Property	11
IX. Information Technologies.....	12
X. Electricity	12
XI. Railway Sector.....	14
XII. Telecommunications	15

I. Environment

On this subject, we consider the following new rules and regulations to be of interest:

1. **Royal Decree 999/2017, of 24 November, amending Royal Decree 506/2013, of 28 June, on fertilizer products¹.** The development of new fertilizer products, the establishment of generic types to provide for the heterogeneity of species with fertilizer efficacy, the preservation of the confidentiality of industrial processes and the increase in research dynamism are the reasons why it was necessary to review and amend Royal Decree 506/2013, of 28 June, on fertilizer products.
2. **Decree 152/2017, of 17 October, on the classification, codification and management of waste (Catalonia)².** The text revises, on the basis of new technological developments, the procedures for waste sorting, coding and management and determines that which is to be considered hazardous. At the same time, it provides for the preparation of a technical guide detailing the management operations allowed for each waste.
3. **Order PRA/1080/2017, of 2 November, amending Annex I to Royal Decree 9/2005, of 14 January, setting out the list of potentially land contaminating activities and the criteria and standards for the declaration of contaminated land³.** The purpose of this order is to amend Annex I to Royal Decree 9/2005, of 14 January, identifying potential land contaminating activities. In addition, some new activities have been added to the list and elements have been introduced to speed up the administrative processing of contaminated land reporting obligations.
4. **Order APM/1040/2017, of 23 October, laying down the date from which the provision of the mandatory financial guarantee for the activities included in Annex III to the Environmental Liability Act 26/2007 of 23 October shall be required⁴.** Activities classified as

¹ Real Decreto 999/2017, de 24 de noviembre, por el que se modifica el Real Decreto 506/2013, de 28 de junio, sobre productos fertilizantes.

² Decreto 152/2017, de 17 de octubre, sobre la clasificación, la codificación y las vías de gestión de los residuos de Cataluña.

³ Orden PRA/1080/2017, de 2 de noviembre, por la que se modifica el anexo I del Real Decreto 9/2005, de 14 de enero, por el que se establece la relación de actividades potencialmente contaminantes del suelo y los criterios y estándares para la declaración de suelos contaminados.

⁴ Orden APM/1040/2017, de 23 de octubre, por la que se establece la fecha a partir de la cual será exigible la constitución de la garantía financiera obligatoria para las actividades del anexo III de la Ley 26/2007, de 23 de octubre, de Responsabilidad Medioambiental.

having priority level 1 and 2 by Order ARM/1783/2011 of 22 June must have a financial guarantee enabling them to meet the environmental liability inherent in their activity within one and two years, respectively, from the entry into force of this order.

Ignacio Álvarez Serrano and María Pascual Núñez

II. Agri-food

We would highlight here **Royal Decree 980/2017, of 10 November, amending Royal Decrees 1075/2014,1076/2014,1077/2014 and 1078/2014, all of them of 19 December, issued for the application in Spain of the Common Agricultural Policy**⁵. This piece of legislation incorporates the changes introduced by Commission Delegated Regulation (EU) 2017/1155 of 15 February 2017. In particular, it is worth highlighting the changes affecting payments for climate and environment-friendly practices and, specifically, the following: (1) crop diversification; (2) requirements to be met by ecological focus areas; and (3) information to be notified by Member States to the European Commission in respect of these payments.

Likewise, some changes are included in Royal Decree 1075/2014: (1) for certain cases, the concept of 'agricultural activity' is clarified; (2) a new risk situation is added in order to check whether the declared area is actually used for an agricultural activity; and (3) non-eligibility of plots that have been declared fallow for more than five years (due to the high risk of abandonment) is provided.

José Luís Palma Fernández and Yago Fernández Darna

III. Tax

The following legislation has been passed that is of special relevance to the field of taxation:

1. The **Public Procurement Act 9/2017 of 8 November 1997, transposing into Spanish law Directives 2014/23/EU and 2014/24/UE of the European Parliament and of the Council**

⁵ *Real Decreto 980/2017, de 10 de noviembre, por el que se modifican los Reales Decretos 1075/2014, 1076/2014, 1077/2014 y 1078/2014, todos ellos de 19 de diciembre, dictados para la aplicación en España de la Política Agrícola Común.*

of 26 February 2014⁶, is noteworthy. This statute includes the following tax measures: (1) it clarifies the legal nature of the rates paid by users for the use of works and the receipt of services, in cases both of direct and indirect management: they are non-taxable payments of a public nature; (2) it clarifies the non-application of value added tax to certain transactions carried out by public entities, as well as the concept of ‘price-related subsidy’ for the purposes of its inclusion in the tax base; (3) the obligation to update the list of countries and territories classified as tax havens is recognised; and (4) a commitment is reached to amend art. 13 of the Corporate Income Tax Regulations, relating to information and documentation on related-party undertakings and transactions, with respect to the country-by-country reporting that certain undertakings are required to provide when the net turnover of the group exceeds 750 million euros.

2. Likewise, we should highlight the **Self-Employment (Urgent Reforms) Act 6/2017 of 24 October**⁷, which introduces two measures with respect to personal income tax: (1) in the non-presumptive determination method, the deductibility of supply costs is determined in cases where the employer partially attaches his habitual residence to the pursuance of his business activity; (2) in the non-presumptive determination method, the deductibility of the taxpayer’s living expenses incurred in the pursuance of the business activity is established, provided that they occur in catering and hospitality establishments and are paid using an electronic means of payment, operating within the limits established for per diems and allowances for normal living expenses for workers.
3. In the ‘historical territory’ of Gipuzkoa, the **Provincial Order 467/2017, of 7 November, regulating the legislative and technical specifications that implement the keeping of the value added tax records through the electronic portal of the Gipuzkoa Provincial Council**⁸.
4. In the historical territory of Bizkaia, it is worth highlighting the **Decision of the General Assembly of Bizkaia ratifying Provincial Decree 3/2017, of 20 June, amending the Urban Land Appreciation Provincial Act 8/1989 of 30 June**⁹.
5. In the Region of Navarre, **Provincial Decree 91/2017, of 4 October, promoting electronic means in the management of value added tax, amending the Value Added Tax Regulations,**

⁶ *Ley 9/2017, de 8 de noviembre, de Contratos del Sector Público, por la que se trasponen al ordenamiento jurídico español las Directivas del Parlamento Europeo y del Consejo 2014/23/UE, de 26 de febrero del 2014.*

⁷ *Ley 6/2017, de 24 de octubre, de Reformas Urgentes del Trabajo Autónomo.*

⁸ *Orden Foral 467/2017, de 7 de noviembre, por la que se regulan las especificaciones normativas y técnicas que desarrollan la llevanza de los libros registro del impuesto sobre el valor añadido a través de la sede electrónica de la Diputación Foral de Gipuzkoa.*

⁹ *Acuerdo de las Juntas Generales de Bizkaia por el que se ratifica el Decreto Foral Normativo 3/2017, de 20 de junio, por el que se modifica la Norma Foral 8/1989, de 30 de junio, sobre el Incremento del Valor de los Terrenos de Naturaleza Urbana.*

approved by Provincial Decree 86/1993, of 8 March; the Invoicing Obligations Regulations, approved by Provincial Decree 23/2013, of 10 April; Provincial Decree 69/2010, of 8 November, regulating the annual information return in respect of third-party transactions and amending other regulations with tax content; Provincial Decree 276/2002, of 30 December 2002, regulating the system of discharge through offsetting certain tax debts, and the Personal Income Tax Regulations, approved by Provincial Decree 174/1999, of 24 May¹⁰, which provides in its first article the amendment of the Value Added Tax Regulations and regulates, among other things, a new system for keeping value added tax records through the telematic services of the Tax Authority of Navarre.

6. At the international level, because of its importance, we highlight the **Multilateral Competent Authority Agreement on the Exchange of Country-by-Country Reports, made in Paris on 27 January 2016**. This agreement arises from action 13 of the OECD G20 Action Plan against base erosion and profit shifting (BEPS) and requires multinational companies to report annually report containing information on (a) the overall distribution of their income; (b) taxes paid; and (c) certain indicators relating to the location of business done in the various jurisdictions in which the company operates.
7. Finally, at European level, we should highlight **Council Directive (EU) 2017/1852 of 10 October 2017 on tax dispute settlement mechanisms in the European Union**, which aims to establish a system, within the framework of the Union, that ensures the effective resolution of disputes concerning the interpretation and application of bilateral tax treaties and the Union Arbitration Convention, in particular disputes leading to double taxation. This directive has been in force since 3 November 2017 and shall apply to any complaint submitted from 1 July 2019 onwards relating to questions of dispute relating to income or capital earned in a tax year commencing on or after 1 January 2018. Competent authorities of Member States concerned may however agree to apply this Directive with regard to any complaint that was submitted prior to that day or to earlier tax years.

Mariana Díaz-Moro Paraja and Enrique Santos Fresco

¹⁰ Decreto Foral 91/2017, de 4 de octubre, para el impulso de los medios electrónicos en la gestión del impuesto sobre el valor añadido, 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 Decreto Foral 69/2010, de 8 de noviembre, por el que se regula la declaración anual de operaciones con terceras personas y por el que se modifican otras normas con contenido tributario; el Decreto Foral 276/2002, de 30 de diciembre, por el que se regula el sistema de extinción por compensación de determinadas deudas tributarias, y el Reglamento del Impuesto sobre la Renta de las Personas Físicas, aprobado por el Decreto Foral 174/1999, de 24 de mayo.

IV. Accounting

In this field we should take into consideration the following four pieces of legislation:

1. At the EU level, **Commission Regulations (EU) 2017/1989 and 2017/1990 of 6 November 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 Standards 12 and 7**, respectively. The former clarifies how to account for deferred tax assets related to debt instruments measured at fair value, whilst the latter adds nuances to disclosures regarding changes in liabilities arising from financing activities.
2. Also worthy of note are **Commission Regulations (EU) No 2017/1988 of 3 November 1988 and No 2017/1986 of 31 October 1986 amending Regulation (EC) No 1126/2008 adopting certain international accounting standards in accordance with Regulation (EC) No 1606/2002 of the European Parliament and of the Council as regards International Financial Reporting Standards 4 and 16**, respectively. The former permits entities that predominantly undertake insurance activities the option to defer the effective date of International Financial Reporting Standard (IFRS) 9 until 1 January 2021 so that they can continue to report in accordance with IAS 39. The latter amendment - concerning IFRS 16 - involves various amendments to the interpretation and application of International Financial Reporting Standards and International Accounting Standards.

Mariana Díaz-Moro Paraja and Enrique Santos Fresco

V. Business

In commercial and company law, of note is **Royal Decree Act 18/2017, of 24 November, amending the Code of Commerce, the Recast Version of the Companies Act approved by Royal Legislative Decree 1/2010, of 2 July, and the Accounts and Audit Act 22/2015, of 20 July, concerning non-financial information and diversity**¹¹. It transposes Directive 2014/95/EU of the European Parliament and of the Council of 22 October 2014 amending Directive 2013/34/EU as regards disclosure of non-financial and diversity information by certain large undertakings and groups.

¹¹ *Real Decreto Ley 18/2017, de 24 de noviembre, por el que se modifican el Código de Comercio, el Texto Refundido de la Ley de Sociedades de Capital aprobado por el Real Decreto Legislativo 1/2010, de 2 de julio, y la Ley 22/2015, del 20 de julio, de Auditoría de Cuentas, en materia de información no financiera y diversidad.*

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The new non-financial disclosure obligations apply to large undertakings which are public-interest entities exceeding an average number of 500 employees and to public-interest entities which are parent undertakings of a large group exceeding, on a consolidated basis, an average number of 500 employees.

The Royal Decree-Act adds the new sub-arts. 6, 7 and 8 to art. 49 of the Code of Commerce and gives a new wording to art. 262(5) of the Companies Act. It also adds a new sub-art. 6 regulating the content of the statement of non-financial information to be included, respectively, in the directors' report on the consolidated and individual annual accounts or in a separate report for the same financial year, with the same content and submitted to the same approval, filing and publication criteria as the directors' report.

The statement of non-financial information must include a brief description of the undertaking's business model; a description of the policies pursued by the undertaking in relation to those matters, including due diligence processes implemented; the outcome of those policies; the principal risks related to those matters linked to the undertaking's operations including, where relevant and proportionate, its business relationships, products or services which are likely to cause adverse impacts in those areas, and how the undertaking manages those risks; non-financial key performance indicators relevant to the particular business.

The information should rely on national, Union-based or international frameworks, and the undertakings must specify which frameworks they have relied upon. In Spain, the Eco-Management and Audit Scheme (EMAS) can be used, which is adapted to our legal system.

In addition, the Royal Decree-Act alters the wording of art. 540 (4)(c)(6) of the Companies Act by adding the obligation for listed companies to include in their annual corporate governance report a description of the diversity policy applied in relation to the board of directors, covering issues such as training and professional experience, age, disability and gender.

In addition, the Royal Decree-Act amends art. 35 of the Accounts and Audit Act, indicating that, with respect to the statement of non-financial information, the auditor must only check that such statement is in the directors' report or, where applicable, that the reference corresponding to the separate report has been incorporated in it and, with respect to the annual corporate governance report, the auditor shall check that it contains the information contained in art. 540(4) of the Companies Act. If this is not the case, it shall be indicated in the auditors' report.

Inés Fontes Migallón and José María Álvarez Arjona

VI. Real Estate

The Executive approved in November 2017 the **Home Loans Bill**¹², which aims to reduce the costs associated with changes in mortgage contracts and strengthen transparency. Among other developments, it provides for the obligation of the lender in the pre-contractual stage to deliver to the client, at least seven days before the signing of the contract, detailed documentation on the institution's binding offer, the existence of potentially sensitive clauses, the scenarios of evolution of instalments based on forecasts, interest rates and also the associated insurance policies. In addition, during the seven days prior to the signing of the contract, the notary will give free advice to the consumer and verify by means of a deed that the consumer has received and understands the legal and economic consequences of the contract to be signed. On the other hand, tied selling, i.e. the practice of requiring the consumer to accept a series of financial products as a condition for obtaining a mortgage, are generally prohibited. Likewise, with the new bill, in order to initiate the enforcement of a mortgage loan, it is necessary for the first half of its life to have produced nine monthly defaults or defaults representing 2% of the granted capital.

Once the bill is approved, we will analyse in more detail the changes that must be taken into account.

Marina Martínez Plaza

VII. Employment and Labour

Several pieces of legislation have been passed on employment and labour matters that merit attention:

1. The aforementioned **Self-Employment (Urgent Reforms) Act 6/2017 of 24 October** has introduced an expected (and urgent) self-employment reform, following the interest shown by the Government in encouraging, promoting and improving entrepreneurship and self-employment. This is a complex regulation that amends many existing laws and in which two regulatory blocks stand out because of their interest. On the one hand, improvements relating to social security, which combine measures already recently adopted with new ones, and on the other hand, some new developments in terms of achieving a work-life balance.

¹² *Proyecto de Ley de Crédito Inmobiliario.*

The following Social Security measures are introduced, ordered and implemented: (a) extension of the reduced liability for self-employed persons who undertake or take up again an activity as self-employed persons; (b) contribution in the event of multiple activity of self-employed workers; (c) improvements in the contribution of self-employed workers; (d) refund for the hiring of family members of self-employed workers; (e) framing of children under thirty and older with disabilities; (f) refunds for the registration of family members who are self-employed workers; (g) changes in respect of scheme registrations and deregistrations by amendment of the general Regulations on the registration of companies and their 'affiliation', registrations, deregistrations and variation of workers' data in the Social Security; (h) modification of contribution and settlement rules by way of amendment of the general Regulations on contributions and settlements; (i) modification concerning collection, by means of the amendment of the general Collection Regulations; (j) equalisation for the purposes of contingencies arising from accidents at work *in itinere*, and (k) compatibility of self-employment with retirement.

As regards work-life balance measures, the reform incorporates some existing measures and introduces new advantages. Thus, it provides: (a) a refund for the care of minors and family members; b) a refund during maternity, paternity, adoption, guardianship for the purposes of adoption, foster care, risk during pregnancy or risk during breastfeeding; (c) a refund for self-employed workers returning to work in certain cases; and (d) a regulatory basis for maternity and paternity allowances. In addition to the above, it introduces important measures concerning the collective rights of self-employed workers and clarifies the tax measures to be applied.

2. Along with this important reform, two further pieces of legislation stand out during this period. Firstly, **Royal Decree-Act 14/2017, of 6 October, approving the extraordinary reactivation for a limited period of time of the professional retraining programme for persons who exhaust their unemployment protection**¹³. Eligibility for this programme is open to persons unemployed due to the termination of their employment and registered as jobseekers in job centres who, within the period from 16 August 2017 to 30 April 2018 inclusive, have exhausted or exhaust the contributory jobseeker's allowance and are not entitled to any of the unemployment benefits provided for in the Social Security Act, or have exhausted any of these benefits, including their extensions, such persons having to comply at the time of application, in addition, with the legally specified requirements. This assistance will be financed from the expenditure budget of the National Employment Service, for which purpose the necessary appropriations will be made available. It should be specified that, in accordance with the first additional provision of the Royal-Decree Act, until 31 December 2018, a 20% reduction in the contributions accruing from the hiring of persons providing services in the family home will be applied.

¹³ *Real Decreto Ley 14/2017, de 6 de octubre, por el que se aprueba la reactivación extraordinaria y por tiempo limitado del programa de recualificación profesional de las personas que agoten su protección por desempleo.*

3. Finally, the **Decision of the Directorate-General for Employment of 9 October 2017, publishing the list of public holidays for 2018**¹⁴. It includes, as is the case every year, the list of national holidays of a remunerated and non-recoverable nature, distinguishing between those which are national holidays, which cannot be substituted by regions, and those where the regions can choose between holding them in their territory or replacing them with others which, by tradition, are their own.

Lourdes López Cumbre

VIII. Intellectual Property

In this matter, it should be noted that the Marrakech Treaty to Facilitate Access to Published Works for Persons Who Are Blind, Visually Impaired or Otherwise Print Disabled, requires the contracting parties to provide for exceptions or limitations to copyright and related rights for the production and dissemination of copies in accessible formats of certain works and other protected renditions, as well as for the cross-border exchange of such copies.

It is precisely for this reason that the EU had to introduce in its regulation a mandatory and harmonised exception for the uses, works and beneficiaries covered by that treaty.

This has been done in **Directive (EU) 2017/1564 of the European Parliament and of the Council of 13 September 2017 on certain permitted uses of certain works and other subject matter protected by copyright and related rights for the benefit of persons who are blind, visually impaired or otherwise print-disabled and amending Directive 2001/29/EC on the harmonisation of certain aspects of copyright and related rights in the information society**. Also, **Regulation (EU) 2017/1563 of the European Parliament and of the Council of 13 September 2017 on the cross-border exchange between the Union and third countries of accessible format copies of certain works and other subject matter protected by copyright and related rights for the benefit of persons who are blind, visually impaired or otherwise print-disabled**.

Ángel García Vidal

¹⁴ *Resolución de 9 de octubre del 2017, de la Dirección General de Empleo, por la que se publica la relación de fiestas laborales para el año 2018.*

IX. Information Technologies

In this field, the European Union has been tackling illegal content online. In this context, on 28 September the European Commission presented the document “**Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions Tackling Illegal Content Online Towards an enhanced responsibility of online platforms [COM (2017)555 final]**”.

In summary, this document insists on the following:

- The need for rapid detection and notification of illegal content. This suggests that online platforms should cooperate more closely with the competent national authorities. Platforms are also encouraged to invest in automatic detection technologies and collaborate with so-called trusted flaggers: entities that specialize in determining when content is illegal.
- In the quick and effective removal of contents. In this respect, it is announced that the Commission will set deadlines at a later date and also warns that internet companies should also introduce safeguards to avoid the risk of over-removal.
- In adopting measures to prevent the re-appearance of removed content, the Commission urging the development and installation of automatic tools to prevent the re-appearance of previously removed content.

Ángel García Vidal

X. Electricity

In the electricity sector, the most significant changes are as follows:

1. **Royal Decree 897/2017, of 6 October, regulating the concept of vulnerable consumers, social energy tariffs and other protective measures for domestic consumers of electricity¹⁵**, implemented by **Order ETU/943/2017 of 6 October¹⁶** and supplemented by **Decision of the State Secretariat of Energy, of 15 November 2017, setting in motion the telematic**

¹⁵ *Real Decreto 897/2017, de 6 de octubre, por el que se regula la figura del consumidor vulnerable, el bono social y otras medidas de protección para los consumidores domésticos de energía eléctrica.*

¹⁶ *Orden ETU/943/2017, de 6 de octubre.*

application that allows the regulated electricity supplier to verify that the applicant for the social energy tariff fulfils the requirements to be considered a vulnerable consumer¹⁷.

Under the new rules, it is vulnerable consumers who will benefit from the social energy tariff. Three types of vulnerable consumers are defined according to the type of income or other circumstances independent of income level: vulnerable consumer, severely vulnerable consumer and (severely vulnerable) consumer at risk of social exclusion. The discount is 25% on the voluntary price for small consumers for vulnerable consumers and 40% for severely vulnerable consumers, but the social energy tariff will not apply to all electricity consumed, but only up to the limit set by regulation. The rest will be billed at the voluntary price for small consumers. In addition, the regulation also regulates the procedure for interrupting the supply of electricity - which is mandatory for both supplies on the regulated market and supplies on the free market - to natural persons in their habitual residence with contracted power equal to or less than 10 kilowatts.

2. The **Decision of the State Secretariat of Energy, of 11 October 2017, approving the timetable and characteristics of the competitive auction procedure for the allocation of the demand-side interruptible load management service regulated by Order IET/2013/2013, of 31 October, for the delivery period from 1 January to 31 May 2018¹⁸.**
3. **Order ETU/1046/2017, of 27 October, setting out the remuneration values for the second calendar semester of 2017, approving standard facilities and setting out the corresponding remuneration parameters, applicable to certain facilities for the production of electricity from renewable energy sources, cogeneration and waste¹⁹.**
4. The **Decision of the State Secretariat of Energy, of 14 November 2017, publishing the Cabinet Decision, of 10 November 2017, determining the obligation to submit purchase and sale bids to the dominant operators in the natural gas sector²⁰.** In order to guarantee the liquidity of the gas market, the Government obliges natural gas dealers who are classified as

¹⁷ *Resolución de 15 de noviembre del 2017, de la Secretaría de Estado de Energía, por la que se pone en marcha la aplicación telemática que permita al comercializador de referencia comprobar que el solicitante del bono social cumple los requisitos para ser considerado consumidor vulnerable.*

¹⁸ *Resolución de 11 de octubre del 2017, de la Secretaría de Estado de Energía, por la que se aprueba el calendario y las características del procedimiento competitivo de subastas para la asignación del servicio de gestión de la demanda de interrumpibilidad regulado en la Orden IET/2013/2013, de 31 de octubre, para el periodo de entrega comprendido entre el 1 de enero y el 31 de mayo del 2018.*

¹⁹ *Orden ETU/1046/2017, de 27 de octubre, por la que se establecen los valores de la retribución a la operación correspondientes al segundo semestre natural del año 2017, se aprueban instalaciones tipo y se establecen sus correspondientes parámetros retributivos, aplicables a determinadas instalaciones de producción de energía eléctrica a partir de fuentes de energía renovables, cogeneración y residuos.*

²⁰ *Resolución de la Secretaría de Estado de Energía de 14 de noviembre del 2017, por la que se publica el Acuerdo del Consejo de Ministros de 10 de noviembre del 2017, por el que se determina la obligación de presentar ofertas de compra y venta a los operadores dominantes en el sector del gas natural.*

dominant operators to submit purchase and sale bids on the organised gas market (MIBGAS) for a given volume and at specified prices. The **Decision of the State Secretariat of Energy, of 11 December 2017, laying down the conditions for the provision of the service of compulsory market maker by the dominant operators in the natural gas market**²¹, sets out the methodology for the submission of such bids by the dominant operators obliged to do so.

Ana I. Mendoza Losana

XI. Railway Sector

These pieces of legislation are particularly relevant in the railway sector:

1. **Commission Implementing Regulation (EU) 2017/2177 of 22 November 2017 on access to service facilities and rail-related services**; lays down the details of the procedure and criteria to be followed for access to the services to be supplied in the service facilities listed in points 2, 3 and 4 of Annex II to Directive 2012/34/EU.
2. The Spanish Competition and Markets Authority has approved the **Decision of 20 September 2017 approving the methodological principles and criteria to be applied in relation to the main objective test of a new international passenger transport service**²². This decision sets out the criteria for differentiating between national (not yet liberalised) and international (liberalised) transport.

Ana I. Mendoza Losana

²¹ *Resolución de 11 de diciembre del 2017, de la Secretaría de Estado de Energía, por la que se establecen las condiciones para la prestación del servicio de creador de mercado obligatorio por parte de los operadores dominantes del mercado de gas natural.*

²² *Resolución del 20 de septiembre del 2017 por la que se aprueban los principios y criterios metodológicos a aplicar en relación con la prueba de objetivo principal de un nuevo servicio de transporte internacional de viajeros.*

XII. Telecommunications

We must at least mention:

1. **Order ETU/1033/2017, of 25 October, approving the Spanish Frequency Allocation Table²³.**
2. **The Decision of the Spanish Competition and Markets Authority, of 31 October 2017, setting out and publishing the list of operators that, for the purposes of Article 34 of Royal Decree Act 6/2000, of 23 June, are considered to be the main operators in the national fixed and mobile telephony services markets²⁴.**

Ana I. Mendoza Losana

²³ Orden ETU/1033/2017, de 25 de octubre, por la que se aprueba el Cuadro Nacional de Atribución de Frecuencias.

²⁴ Resolución de 31 de octubre del 2017, de la Comisión Nacional de los Mercados y la Competencia, por la que se establece y publica la relación de operadores que, a los efectos de lo dispuesto en el artículo 34 del Real Decreto Ley 6/2000, de 23 de junio, tienen la consideración de principales en los mercados nacionales de servicios de telefonía fija y móvil.