

# **Eurojuris International**

## **European Law Guide**



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## **Spain**

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**EUROJURIS**  
INTERNATIONAL

# Table of contents

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Introduction by the author	2
Word from the President of Eurojuris International	3
The legal system	4
Mergers and acquisitions	5
Real Estate	6
Distribution and agency agreements	7
Personnel and Labour law	8
Criminal law	9
Civil Procedure	10
Alternative dispute resolution	11
Kingdom of Spain (figures)	12
Eurojuris International	13

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# Introduction by the author

Spain, member of the European Union since the 1st January 1986, is a very dynamic country located in Southern Europe. Our strong economic, historic and culturalties with North Africa –where Spain still maintains three exclaves- and Latin America – where the language will remain an indisputable sign of our brotherhood- have made of us the gateway “par excellence” to the European continent for both Latin America and Africa and vice versa. Although Spain enjoys from very different climates, as a consequence of its geographical situation and orographic conditions, the Mediterranean climate predominates in Andalusia and along the southern and eastern coasts up to the Pyrenees. This fact together with the excellent quality of life in the country and the open-minded character of its people partly explain the growth of the Spanish tourism industry, considered the second biggest in the world in 2006. A load of favourable advantages that have lead to a global real estate boom in the country, with the resulting benefits for the Spanish economy. Furthermore the Spanish economy has reached a modern knowledge-based level and made of the country a center of innovation supported by a young, highly-qualified work force as well as very competitive costs. The Spanish economy is credited for having avoided the virtual zero growth rate of some of its largest partners in the EU and thus is regarded lately as one of the most dynamic within the EU, attracting significant amounts of foreign investment. As a conclusion of the latest report published by Fitch, the international rating agency, Spain obtains the best qualification (AAA) supported by its solid economical development, the strength of its Public Finance and the good health of its banking system. These arguments will allow our country to compensate without problems a possible readjustment caused by the slowdown of the activity in the construction and real estate sectors.



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Our goal is to make this huge local expertise and knowledge available to you.



We provide you with practical "European Law Guides" for the various jurisdictions. Drafted by professionals, they are a good introduction to conducting business in the different countries.

We are keen to help you succeed in Europe and remain at your disposal.

Sincerely yours,

Thomas Rinne  
President Eurojuris International

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# The legal system

The Spanish legal system is a civil law system based on the Roman-Germanic tradition. The law understood in the sense of any written law is its primary source, including, of course, international treaties, which become internal law once they have been signed, ratified and published in the Official State Journal, and EU Law.

The Spanish system is hierarchical so that laws of a lower jurisdiction in conflict with laws of a higher jurisdiction are invalid. The Constitution of 1978 occupies the highest position in this hierarchy. It establishes the basic principles and rules of Spain's political and legal framework.

As to its political system Spain is organised as a parliamentary monarchy with the King as the Head of State, although he has no decision-making powers since the sovereignty belongs to the Spanish people, represented by the Parliament consisting of two chambers, the Congress and the Senate, the latter intended to be the chamber of territorial representation.

The territory of Spain, which includes the Balearic and the Canary Islands as well as the North African cities of Ceuta and Melilla, is, administratively speaking, divided in 17 Autonomous Communities and 2 Autonomous Cities (Ceuta and Melilla), each of them with its own governing and parliamentary bodies and legislative power within the scope of its powers. Their legal provisions only apply within their respective community. In addition to the Spanish (Castilian) language, which is spoken throughout its entire territory, in Spain coexist three other languages, which are official in their respective autonomous communities, namely Catalan, Galician and Basque. At the same time the country is divided in 52 provinces and over 8,000 municipalities.

This means that Spain has three different levels of government: municipalities, autonomous communities, and the central government. The Constitution establishes the limits and powers of each one, although not all Communities have developed the same autonomous level of self-government. The distribution of powers, especially between the Central State and the Autonomous Communities or among Autonomous Communities themselves, often gives rise to political disputes, which on

occasion have to be settled by the Constitutional Court. The Constitutional Court is not considered part of the court system but an independent institution. Besides the above-mentioned disputes and disputes between different organs of the State, the Constitutional Court deals with appeals for protection of fundamental rights and with the constitutionality of laws, being the supreme interpreter of the Constitution.

The Administration of Justice is one of the domains reserved to the Central State and although the actual management of resources of the system has in some cases been transferred to the Autonomous Communities, the latter have no judicial power, nor judicial institutions. For jurisdictional purposes the above-mentioned administrative division is completed with judicial districts (431 on January 1st, 2006), where the Courts of First Instance and Investigation of Criminal Cases sit. There exist specialised courts for specific matters (criminal, family, commercial, administrative, labour, minors, penitentiary, etc.).

The Spanish courts are also organized hierarchically through a system of appeals (generally before the Provincial Courts or the High Court of Justice of each Autonomous Community) up to the Supreme Court in Madrid, which is the highest judicial body in all jurisdictions, basically civil (including family and commercial matters), criminal, administrative and labour. Case law issued by the Supreme Court is a complementary source of interpretation and application of the law. The National High Court in Madrid is a special court that combines various levels of jurisdiction and sees important and serious cases in different matters, having a special jurisdiction over certain specific crimes (e.g. terrorism, organised crime).

As to Arbitration Practice, the Spanish arbitration law provides that disputes arising between parties may only be resolved by arbitration, when there is a written agreement that clearly establishes the will of the parties to submit their disputes to arbitration. Foreign arbitration resolutions are enforceable in Spain in accordance with the international treaties to which Spain is a party.

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# Mergers and acquisitions

## Spanish Law admits two kinds of mergers:

1. Dissolution of all the companies that merger constituting a new one that includes all the assets and liabilities of the others.
2. Takeover by an existing society of other/s that is/are dissolved and extinguished (absorption mergers).

The law regulates, as a special case of absorption merger, the simplified merger that will take place (i) when the absorbent company owns, directly or non directly, all the shares of the absorbed society, (II) when the absorbent company owns, directly or non directly, all the shares of the absorbed society, or (III) when the absorbent company and the absorbed one are completely owned directly or non directly, by a third person. The main mandatory steps of every merger procedure are:

1. Administrators of the affected companies will have to prepare a merger project whose fundamental element is determination of the type of exchange of the shares.
2. Administrators of each company, or the Commercial Registry if requested, will have to designate an independent expert per each one of the companies that take part so that they emit a report on project.
3. Administrators of each companies will have to elaborate a report explaining and justifying the merger.
4. Approval of the merger agreement by each one of the General Meetings of the companies.
5. Publication for three times of the agreement of merger in official records and in two newspapers.
6. Passed a month from the date of the publication of the last announcement (period for creditors' opposition), granting the public deed and inscription in the Commercial Registry.

For the simplified merger, the law establishes that the merger project will not have to include reference to the type and the procedure of exchange of the shares, and the administrators and experts' reports will not be necessary.

## Global cession of assets and liabilities

The global cession of the assets and the liabilities is a figure that allows to dissolve a company in a simplified form, consisting on the transmission of all the assets and liabilities of a company, generally in exchange for money, goods, rights or shares of the purchaser, without the unification of the intervening companies.

## Process of Investment

The investments in companies are usually carried out through the following procedure:

- 1- Subscription of a letter of intent whose essential content is made up of: the description of the operation, determination of the operation timetable, period of exclusivity for the negotiation and non disclosure obligations. It is fundamental to establish the binding character or not of the terms of letters of intent, because as it does not exist legal regulation, the will of the parts will be taken into account.
2. - Due Diligence of the company in certain aspects: financial, tax, legal, technical ...
3. - Negotiation and subscription of transaction agreement in which are included, in addition to the typical clauses of any contract, the following ones:
  - Reps and guarantees of the seller and responsibility.
  - Regulation of the Corporate Organs in case that seller and purchaser are going to coexist like Partners of the Company.
  - Regulation of situations of blockage in case that seller and purchaser are going to coexist like Partners of the Company.
  - Desinvestments Agreements for temporary investments (for example venture capital investments).

# Real Estate

According to Spanish law, it is not the registration of your purchase in the Real Estate Registry what "makes" you become the owner of the estate. Registration is only an official and public declaration.

That means that a purchase contract between the parties is valid and can be accepted if ratified by the Court.

But we recommend to sign the title deeds (escritura) before the Notary to be sure that all legal requirements have been fulfilled and all informations have been correctly included.

## Purchase steps:

A private reservation contract (called contrato de arras) is often signed. In this step buyers pay between 5% and 10%. Such deposit will be refunded if certain conditions are not accomplished, which prevents the purchase from taking place.

If the conditions are accomplished but the buyer finally decides not to go ahead with the purchase, the buyer will usually lose the deposit.

If the seller is the one who decides not to go ahead with the sale, he will usually have to give the buyer twice the amount of the deposit.

Usually the buyer pays the Notary's fees, and in any case he has to pay the Transfer tax (7% of the purchase price, though it can be a different rate, depending on the region where the property is located).

The tax called Plusvalía, which is payable to the local council, is to be paid by the seller, unless you have agreed otherwise.

Real estate can be purchased by one or more individuals or Companies.

## Reselling

You will have to pay the non resident income tax, based on the increase in value, which is calculated deducing from the price of resale the purchase price as well as the expenses and taxes borne. Reductions are also applied.

So as to ensure the payment of that tax, the buyer must retain 3% of the purchase price and deliver it to the tax office. The seller can then request a refund if the tax payable is in fact lower. In some cases that retention is not required.

## The costs of being the owner of a real estate in Spain include the following:

- Insurance for the real estate and its contents.
- Municipal tax on real estate (IBI), payable annually to the local council.
- Tax on wealth (depending on the value of the patrimony).

If you have bought a flat in a building which is co-owned, you will bear a share of all common charges (management company's fees, works, lifts, maintenance, etc.).

## Living in Spain and income tax

If you become a resident in Spain, that is, if you remain in Spain for more than 183 days a year, you may be taxed on all your income (in accordance with the provisions of tax treaties with other countries).

## Identification number

If you are a foreign citizen or Company and have to pay a tax in Spain you will previously have to obtain an identification number, which in the case of individuals is called Número de Identidad de Extranjero (N.I.E.) and in the case of Companies is called Número de Identificación Fiscal (N.I.F.) de Sociedades No Residentes

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# Distribution and agency agreements

## Definitions

Although the goal pursued by both contracts is to improve the sale of products in a particular market, there is a fundamental difference between the two. In the distribution agreement, the distributor buys the goods on his own risk and resells them at a price freely determined by him. In the agency agreement, the original businessman or company is the owner of the goods until they are sold to the consumer or end user at the price stipulated by said company. The agent is an intermediary who may or may not be answerable for the successful conclusion of the operation but never actually owns the goods, merely receiving a commission for his role as intermediary.

Neither the distributor nor the agent ever formalise an employment relationship with the original businessman. They are both independent businessmen.

The distribution agreement is an atypical contract in the sense that it is not specifically regulated. Consequently, care must be taken to include in the contract all of the conditions desired by the parties in order to guarantee their rights in the event of conflict.

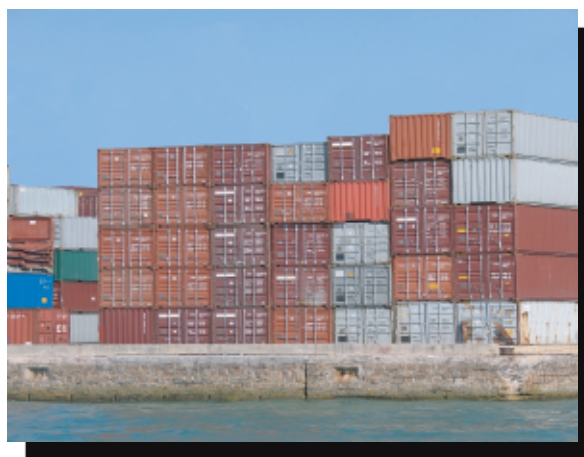
If the distribution agreement is not bound by a fixed term, it can be terminated at any time with a period of prior notice that depends on the market typology or segment in question. It is not subject to any specific indemnity, unless it is terminated unilaterally in such a manner as to cause harm, which must be proven and justified.

On the contrary, the agency agreement is specifically regulated in Spanish legislation and contains compulsory rules that are specific to the country or area granted to the agent. Such contracts are liable to indemnity for loss of customers and damages in the event of termination and require one month's prior notice for each year of the contract's term, up to a maximum of 6 months.

There are also jurisdiction consequences if it should be necessary to enforce the contract in court. Thus, whereas in the agency agreement jurisdiction for court procedures will always be the Agent's place of business, this need not necessarily be so with the distribution agreement.

Both the original businessman and the distributor may be held liable as manufacturers, but not the Agent or intermediary as he acts on behalf and for the account of the original businessman.

An issue that must be given special attention in both contracts is the prohibition to compete with the original businessman and the territory that is granted (exclusively or otherwise) to each party (distributor or agent).



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# Personnel and Labour law

The Spanish labour market is characterized by rigidity and is strongly regulated by the crown. Employees are mainly subject to the "Estatuto de los Trabajadores ". Collective agreements are secondary rights. Employment temporary contract is restricted. The access for the employer to end conditions of employment is very expensive.

The unemployment rate in Spain has been historical high, but a last year shows better rates thanks to strong economy evolution.

The employ accidents rate is, also, very high in Spain. Authorities have update all the health and safety at work laws in the last years to prevent employ accidents.

HIRING STAFF TO A BUSINESS in Spain is only possible through a special kind of company named ETT subject to compliance with a number of rules and regulations. This includes rules concerning the salary applicable to all categories of personnel. It means that it's compulsory to apply the same collective agreements that governs in the client company.

SALARY. Salary rates are mainly defined at collective agreements. When collective agreements are not applicable, it's compulsory to apply statutory minimum salary regulated by legislation. The employer has the legal duty to do a itemized pay statement with the following specifications: the gross pay, the net pay and the deductions (income tax and social security contribution).

GENERAL MANAGER. Collective agreement does not include the general manager, that will often be given a service contract negotiated individually.

EMPLOYMENT CONTRACT. In Spain it's not necessary written agreement, but it's obligatory for the parts to communicate to the department of employment the conclusion of the contract. Anyway, the employment contract must respect labour law and specially equality of rights and non discrimination. Temporary employment contracts only are allowed in few cases.

SOCIAL SECURITY in Spain is guaranteed by the state, and has a extensive public coverage in cases

of illness, maternity pay, old-age pension and unemployment. Social security is mainly financed through taxes paid by employers (45% salary) and employees (6% salary).

PAID HOLIDAYS. According to the Spanish employment law all employees are entitled to have at least 30 days per year of paid holiday. That means an employee earns 2, 50 holidays for each month of full employment. Some collective agreements provides until 35 days of annual paid holidays.

DISMISSAL. A dismissal must be in writing based on a fair reason. To end conditions of employment employer must indemnify employee, except in cases where employer can prove grave employees failure (disciplinary measures). According to the Spanish law employees are entitled to indemnity of 45 days per full employment year (unfair dismissal), except in certain cases where indemnity is 20 days per full employment year (redundancy...).

INSURANCE. Some collective agreements lays down that any person employing external manpower must insure the employees against permanent occupational injury.

FIRM CLOSES. Firm closes by cease carrying on business is subject to permission of the employment authorities.

PRIVATE PENSION SAVINGS. In Spain only big sized companies have private pension savings for their employees. Government wants to extend private pension saving for all employers.

# Criminal law

In Spain the Criminal Law is principally compiled in two legal books: The Criminal Prosecution Law and the Penal Code. The Criminal Prosecution Law contains the rules which govern the criminal prosecution proceeding. The Penal Code contains, primarily, the actions or omissions which constitute penal infractions and is divided in three parts. The first of them is the Preliminary Title about the criminal guarantees and the enforcement of the criminal law. The second is the General Part, that is also called Book I, and it contains the general provisions of offences and petty offences, the conditions that would make people responsible from a criminal point of view, the punishments and their enforcement, the security measurements and the consequences derived from the criminal offence which would be civil liability of the offence, fees, people responsible from a civil point of view and prescription of people's criminal liability. The third, and last part of the Spanish Penal Code, is the Special Part and it is formed by two books: Book II and Book III.

The Book II contains all the offences and their corresponding punishment. This special part of the Penal Code is divided in different Titles in which different offences and their punishments are grouped. These groups are:

- Murder
- Abortion
- Injuries
- Injuries to the foetus
- Offences concerning genetic manipulation
- Offences against freedom
- Torture and offences against moral integrity
- Offences against freedom and sexual indemnity
- Failure to render assistance
- Offences against personal privacy, right to own image and right to inviolability of the home
- Offences against honour
- Offences against family relations
- Offences against patrimony and socio-economic order
- Offences against Treasury and Social Security
- Offences against the workers' rights
- Offences against foreign citizens' rights
- Offences concerning the territory planning and the protection of the historical heritage and environment
- Offences against the collective security
- Falsehood
- Offences against the Public Administration
- Offences against the Administration of Justice
- Offences against the Constitution
- Offences against the public order

- Offences concerning betrayal, against peace or the state independence and the national defence
- Offences against international community

Finally the Book III contains the Petty Offences and their punishments and it is also divided in different Titles which are:

- Petty offences against persons
- Petty offences against patrimony
- Petty offences against general interests
- Petty offences against the public order

In Spain there is neither death penalty nor life imprisonment. The Spanish Penal Code contemplates three types of punishment: imprisonment, punishments which restrict other rights and fines.

The imprisonment has a maximum penalty of thirty years and a minimum of three months.

The punishments which restrict other rights, according to the Spanish Penal Code, can be: absolute disability, specific disability, suspension from practice or public service, ban for driving, deprivation of the right to possess weapons, deprivation of the right to reside or go to certain places, prohibition to approach the victim or its family, prohibition to communicate with the victim or its family and community service.

Fine punishment can be a daily quota which has a minimum of three euros and maximum of four hundred euros respectively, being its minimum extension in time of ten days and its maximum two years.

There is also a proportional fine, which is based on the value of the damage caused or on the value of the offence, so in drug traffic is taken into account the value of the drug caught to establish the fine.



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# Civil Procedure

The civil proceedings are regulated by the Civil Action Law from the year 2000. There are special rules of procedure for labour proceedings, criminal offences and administration, but the Civil Action Law replaces all the unexpected cases in other procedures.

There are two types of trials in the Civil Action Law:

1.- Oral trial: the lawsuit is written and the response is oral on the day of the trial. It is the fastest proceeding and it is applicable in trials of eviction, alimony, stop of works, claims of possession and another cases with the amount limit of 3.000.-€.

2.- Ordinary trial: it is the most common as it is applicable with amounts of over 3.000.-€. There are interlocutory proceedings before the trial, where the evidence is brought and the formal affairs are discussed (representation, capacity... ). Both the civil action and its response are written.

In Spain, unavoidably the lawsuit and its response are issued with all the documentation available, as the judge might reject them later on, unless the documents are dated after the lawsuit or the response.

The trials about companies or corporations are issued in special courts: new Corporate Courts, but the proceedings are the same as in the Civil Action Law, except creditor's meeting and bankruptcies with a special law.

There are quick civil proceedings in order to claim debts based on documents with limit of 30.000.-€. It is not even necessary the lawyer's signature, but if the debtor opposes the lawsuit, the trial becomes oral or ordinary, as usual.

The Civil Action Law regulates other special procedures as marriage, minors, paternity, inheri-

tance or the special trial on debts based on checks, promissory notes or bills of exchange (exchange trial).

In Spain it is compulsory for the client to designate a paralegal attorney or solicitor ("Procurador") in trials of over 900.-€. This is the person who keeps in contact the lawyer with the court, as the client's representative in the court and signing documents with the lawyer.

There are one or several first instance courts in Spain in each city. The appeal issued in the Court of the province.

Some trials (cases of over 150.000.-€ or especial ones) can finish in the High Court in Madrid or the Supreme Court in each Regional Community.

In claims of debts, the competent Court is always the one of the debtor's address. If it is a firm, it can be sued in the place it was hired or where the contract has to be fulfilled if it has an office or a representative in this place. Usually, trial about properties are held where they are located. When there is a criminal procedure that may affect the result of the civil trial, the civil proceedings will be suspended until the criminal case is resolved.

All the civil trials are recorded in DVD system. The DVD is the real minutes of the trial.



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# Alternative dispute resolution

People and companies may wish to face and solve their differences out of a judicial process, for this is frequently long and expensive in Spain. "Alternative dispute resolution" refers to any procedure by means of which parties involved settle their conflict outside the courtroom. In Spain, traditional resistance of people, companies and legal advisors to this option is nowadays turning into widespread acceptance of the use of these alternative techniques in all areas, which have been supported and promoted by the Government in recent years. It is also generally accepted that alternative dispute resolution procedures are faster and cheaper than Court processes.

The most important alternative dispute resolution systems in Spain are arbitration (which includes international arbitration) and mediation. They have in common the voluntariness of the parties to choose this way of solving their differences. Conciliation is also available for parties, but in certain legal areas (for example, labour law), its use prior to filing a formal legal action is mandatory.

## Arbitration

In order to resolve any dispute by arbitration, parties involved must previously sign an "arbitration clause" (agreement to resolve by arbitration any future dispute). By means of this process, a third person, previously chosen by both sides, impose a resolution based on the evidence and hearings given along a simplified version of a trial. The resolution is binding and definitive (no access to appeal) and it is enforceable before the Courts.

The arbitrator may obtain judicial help when special evidences must be obtained or when preventive measures must be taken.

## Mediation

The purpose of this procedure is helping parties in conflict to reach a convincing agreement for both sides, rather than deciding the case. Mediators are professionals trained in negotiation skills who give neutral advice during the mediation and facilitate parties to come to an understanding. Mediators can propose an agreement to the parties, which they may accept or reject. Mediation is used for a very wide gamut of conflicts and situations, but in Spain has proven to be specially effective in family and community breaches, what has led regional authorities to rule mediation in these areas and to promote institutional mediation. Again, it is a much cheaper and swifter procedure than those followed at Courts. In case of agreement, the parties involved and the mediator draw up and sign a document that is as enforceable as any other written contract, and has the same efficacy and validity.



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# Reino de España Kingdom of Spain



Capital	Madrid 40°26'N 3°42'E
Official languages	Spanish
Government	Constitutional monarchy
- King	King Juan Carlos I
- President of the Government:	José L. Rodríguez Zapatero
Accession to EU	1 January 1986
Area	
- Total	504,030 km <sup>2</sup>
- Water (%)	1.04
Population	
- 2007 estimate	45,116,894
- Density	79/km <sup>2</sup>
GDP (PPP)	2006 estimate
- Total	\$ 1.261 trillion
- Per capita	\$27,950
GDP (nominal)	2006 estimate
- Total	\$1.224 trillion
- Per capita	\$27,767
HDI (2004)	0.938 (high)
Currency	Euro (€) (EUR)
Time zone	CET (UTC+1)
Internet TLD	.es
Calling code	+34



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