

Ministerio de Justicia



ACT 10/2012, OF NOVEMBER 20TH, COVERING
FEES IN THE AREA OF THE ADMINISTRATION
OF JUSTICE AND THE NATIONAL INSTITUTE OF
TOXICOLOGY AND FORENSIC SCIENCES

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**ACT 10/2012, OF NOVEMBER 20TH, GOVERNING
CERTAIN FEES IN THE AREA OF THE
ADMINISTRATION OF JUSTICE AND THE
NATIONAL INSTITUTE OF TOXICOLOGY
AND FORENSIC SCIENCES**

**LEY 10/2012, DE 20 DE NOVIEMBRE,
POR LA QUE SE REGULAN
DETERMINADAS TASAS EN EL ÁMBITO
DE LA ADMINISTRACIÓN DE JUSTICIA Y
DEL INSTITUTO NACIONAL DE NACIONAL
DE TOXICOLOGÍA Y CIENCIAS FORENSES**

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**ACT 10/2012, OF NOVEMBER 20TH, GOVERNING CERTAIN FEES
IN THE AREA OF THE ADMINISTRATION OF JUSTICE AND THE
NATIONAL INSTITUTE OF TOXICOLOGY AND FORENSIC SCIENCES**

JUAN CARLOS I

KING OF SPAIN

To all whom this Act shall be seen and understood, be it known that:

The Spanish Parliament has approved this Act and I do enact the same as follows:

PREAMBLE

I

The 53/2002 Act regarding Fiscal, Administrative and Social Measures, dated December 30, recovered the tax for the exercise of jurisdictional power in the area of the Administration of Justice. This model has recently been amended, in particular by the Act 4/2001, dated March 24, amending the Civil Procedure 1/2000 Act, dated January 7, to grant the implementation in Spain of the European payment order procedures and small claims, which extended the tax on the payment order procedures, due to the distortions found then. Shortly afterwards, the 37/2011 Act related to Procedural Measures Acceleration, dated October 11, made some additional adjustments, explaining the previous reform.

In spite of these partial reforms, there are still some mismatches in this context that justify a new regulation which allows to examine certain aspects of the court fees, in particular those ones ruled by the Constitutional Court by its judgment 20/2012 of February 16 2012, in compliance with our basic rule.

The right to effective legal remedy should not be confused with the right to legal aid. These are two different legal realities. From the moment the Spanish Constitution entrusts the legislator with its effect regulation, it recognizes that the citizen can pay for the received services from the Administration of Justice. The Constitution itself establishes access to justice free of charge only in those situations in which there is evidence of «insufficient resources to litigate».

This Act makes every effort so that the regulation of the «tax on the exercise of jurisdictional power in civil, contentious-administrative and social jurisdictions» does not affect the right to access to justice as an essential part of the right to effective legal



protection is a fundamental right enshrined in Article 24 of the Constitution, in compliance with the relevant Constitutional Court jurisprudence.

The recent Judgment of the Constitutional Court has not only confirmed the constitutionality of the fees, but it also explicitly acknowledges the feasibility of a model in which part of the cost of the Administration of Justice is borne by those who most benefit most from it.

It is intended to rationalise the exercise of jurisdictional power by the acknowledgment of those citizens taking legal action through the courts of part of the cost that it implies. At the same time, the fee will provide greater resources that will allow an improvement in financing the judiciary, in particular, free legal aid within the general rules laid down in Article 27 of the 47/2003 General Budget Act, dated November 26.

II

The economic resource to the tax in the area of the Administration of Justice starts from its concept in tax law, in which its taxable event is constituted, among other assumptions, by the provision of services under Public Law that affect or benefit the taxpayer. Furthermore, the determination of the tax burden is not based on the taxpayer's financial capacity, but on the cost of the service rendered, which can never be surpassed.

The new regime makes a substantial extension of both the taxable events and the taxable persons, which now reach not only legal persons but also natural persons. At the same time, the subjective exemption is planned for those to whom the right to free legal aid is recognized. In the same way, it is foreseen, as well, for the debtor that requests its assistance, the Public Prosecution Service, the Public Administrations and the Parliament and the Legislative Assemblies of the Autonomous Communities.

This Act also extends its application to the social order, but only as it regards appeals and cassation appeals and in a proportionate manner to the interests that are protected therein, in consideration of the rights and interests at stake in this jurisdiction. This fact also leads to the provision of a lower rate when the plaintiff submitting those remedies works both as employee and self-employed persons. Due to its special features to access to justice, exceptions shall only be made in the criminal law within the area of the fee.

The Act maintains different aspects of the regulation that was incorporated in Article 35 of 53/2002 Act, dated December 30. This is the case for the maintenance of the fee-stock approach based on two factors: a variable amount, depending on the amount of the judicial process, and a fixed amount, depending on the process type.

And it incorporates innovations that facilitate its implementation. This has been the case -until this moment -of foreigners or residents outside our country filed in a lawsuit in Spain, who had to provide many unnecessary documents for the process in order to complete the payment of the fee. When this happened in procedural acts as an answer to the claim and the counterclaim or the appeal, there was not even enough time to legalize all the required documents (by-laws, powers, sworn translations and apostilles or consular legalizations). This explains the new solution that allows, in general, the

lawyer or prosecutor of the taxpayer pay for the fee that allows the relevant procedural acts.

III

The regulation of the court fee is not only a merely tax, as has been said, but also a procedural matter. The new rate framework starts, on the one hand, with the Ministry of Finance and Public Administration. On the other hand, it takes into account the implementation of the Judicial Office and the powers of the court Clerk, who will verify in each case whether the payment of the fee has actually taken place, provided that, this fact does not give effect to the procedural action that is requested.

The Act develops the various issues that may arise from the liquidation of the tax, and especially those that refer to the variation of the payment of the rate, which will be affected, for example, by the passage from one payment process to a regular process. A return of the fee is established with the basic purpose of encouraging the settlement of litigation by extrajudicial means, in all the processes that are subject to it, when an extrajudicial completion is achieved that saves part of the costs of the benefit of services. This is a refund of the fee that will be made after the relevant court Clerk certifies that the process has been terminated by such extrajudicial means. The accumulation of processes will also give raise to a refund of the fee paid for each claim that originated those processes whose unified processing is agreed upon.

This Act also repeals Section 3 of Article 23 of the 29/1998 Act, dated July 13, on the Contentious-Administrative Jurisdiction, to the extent that the exception for the postulation of civil servants in personnel matters that do not involve their separation, has no longer meaning. Practice proves how this lack of technical representation ends up being an obstacle to a more agile and effective process. Regarding civil servants, it is also important to emphasize the exemption of the fee in contentious-administrative proceedings that begin in pursuit of their statutory rights, equating their position with that of workers in general in the social order.

It is also recalled that the 37/2011 Act, related to Procedural Facilitation Measures, dated October 10, incorporated in Article 241 of the 1/2000 Civil Procedure Act, dated January 7, a new number 7 which is included within the costs for the exercise of jurisdictional power. In this way, the expiration in a process and the condemnation in costs to the other party will transfer the payment of the rate to the defendant.

IV

On the other hand, this Act regulates the fee for the discharge and modification of toxicological records in the registry of chemical products of the Toxicological Information Service of the National Institute of Toxicology and Forensic Sciences. This service has information relevant to the formulation of preventive and curative measures, as well as to provide the health response in case of emergency.

Since 1971, the Toxicological Information Service of the National Institute of Toxicology and Forensic Sciences acts as an antitoxic centre. The Service has assumed the functions of prevention and advice of poisoning and exposure to toxic substances, in collaboration with the Emergency Centre for Civil Protection and with the competent

authorities in matters of health for cases of health alerts. It has also received telephone consultations from individuals and health professionals from all over Spain.

This role to help preventing intoxications, expressly included in Article 480 of Organic Act 6/1985, dated July 1, of the Judicial Branch, and in Articles 1 and 2 of Royal Decree 862/1998, dated 8 May, which approves the Regulations of the Institute of Toxicology, has obliged the Ministry of Justice to adapt the personal and material required resources to guarantee the quality of the service provided, ensuring that the health response is adjusted to the advances scientists and doctors.

Until 2010, national and Community regulations only required companies to market detergents, cleaning products and bleaches to provide the Institute with the necessary information on its composition in order to allow adequate sanitary response.

However, in order to ensure a high level of protection of human and environmental health, the Community legislation, and in particular the (EC) Regulation No. 1272/2008 of the European Parliament and of the Council, dated December 16 2008, on the classification, labelling and packaging of substances and mixtures, lays down harmonized criteria for the classification and labelling of chemical substances and mixtures. This Regulation (EC) 1272/2008, which is based on the precautionary principle, establishes specific duties and obligations for manufacturers, importers and downstream users, which are responsible for ensuring appropriate protection and offering essential information to its recipients through labels and safety data sheets set out in Regulation (EC) No 1907/2006, which will allow the final user to use them safely.

In addition, Article 45 of Regulation (EC) 1272/2008 lays down an obligation on Member States to designate a body which is responsible for receiving, from those who market mixtures classified as dangerous because of their effects on human health or physical effects, the required information for formulating the health response in case of an emergency and the chemical identity of the substances present in mixtures for which the European Chemicals Agency or the Member States have accepted an alternative name.

Furthermore, Member States are obliged not only to establish controls to ensure compliance with the obligations imposed on manufacturers and marketers of chemical substances and mixtures, but also to regulate the penalties applicable to infringements of the provisions of Article 126 of Regulation (EC) No 1907/2006 and Article 47 of Regulation (EC) No 1272/2008.

In compliance with the aforementioned Community legislation, the 8/2010 Act dated 31 March was approved, which established the sanctioning regime provided for in the Regulations (EC) on Registration, Evaluation, Authorization and Restriction (*REACH*, according to its Spanish acronyms) and the classification, labelling and packaging of substances and mixtures (*CLP* according to its Spanish acronyms).

Therefore, in compliance with this liability, all companies that market mixtures that may have effects on human health will have to provide the National Institute of Toxicology and Forensic Sciences with the composition of the same, so that the Institute can provide health information to the public in case of intoxication, as well as to detect

toxicological alerts when the calls received reveal the existence of any chemical that adversely affects public health. In addition, the companies which have obtained the acceptance from the European Chemicals Agency of the use of an alternative chemical name, shall inform the Agency about the chemical identity of the substance.

This liability, which affects those companies that benefit from the marketing of chemical mixtures classified as dangerous because of their effects on human health or its physical effects, has a direct impact on the assistance provided by the Toxicological Information Service, which has to adapt its technological and personal means to guarantee the proper compliance of its function, for the sake of the public health protection.

This situation justifies the fact that the entities that market products and that benefit from the toxicological attention of the National Institute of Toxicology and Forensic Sciences, either directly, by reducing the effects of possible intoxication with the products marketed, or indirectly by providing emergency health information to its final users, so that they contribute to the financing of the toxicological service. This shall be made by creating the relevant fee for the implementation for discharge or modification of the product in the registry of chemicals that has the Toxicological Information Service and which is necessary in order to provide information on appropriate health care.

Finally, a reduced fee rate has been established for micro-enterprises and small and medium-sized enterprises (SMEs) for the purpose of Commission Recommendation 2003/361 / EC dated May 6 2003 on the definition of micro-enterprises, small and medium-sized enterprises, and a temporary exemption in order to compensate those companies that have contributed through their associations, even financially, to the management of the current database of the Toxicological Information Service. To these effects, all those companies that, as of February 17, 2012, were affiliated to the Association of Detergents and Cleaning, Maintenance Products and Related Companies (*ADELMA* according to its Spanish Acronyms), the National Federation of Associations of Manufacturers of Lyes and Derivatives (*FENALYD* according to its Spanish Acronyms), the National Association of Large Distribution Companies (*ANGED* according to its Spanish Acronyms) and the Spanish Association of Distributors, Self-services and Supermarkets (*ASEDAS* according to its Spanish Acronyms) shall be considered as exempted companies; as this is the date when the above mentioned associations and federation gave the Ministry of Justice in a free and indefinite way the use of the application of transmission and data loading in the database of the Toxicological Information Service, so that it could be used by all sectors of industry.

V

The aim of the fourth final provision is to allow the adjustment of the reduction of an extraordinary payment established in Royal Decree-Act 20/2012 to the reality of the judicial and fiscal careers and bodies of civil servants serving the Administration of Justice, so that the decrease experienced by these groups in their annual salaries is equivalent to that which results for other civil servants.

This is due to the fact that, although in Royal Decree 8/2010 was determined a similar decrease in salaries for each body of the entire public sector, the way in which it is



carried out by the Administration of Justice was different from other areas of the state public sector as a consequence of what is established in the Judicial Power Organization Act. Since the aforementioned Organic Act required that the extraordinary payments in the Administration of Justice for the concept of salary and three-year period were equal to those of the ordinary monthly, although the total annual percentage of the reduction was similar to the one implemented to the General State Administration, the reduction in the amount of the ordinary monthly payment in the area of justice was the same as that applied to the extraordinary payments for the mentioned concepts of salary and three-year period or seniority, while in the General Administration of the State the officials were applied a greater reduction in the extraordinary payments but a smaller reduction in the ordinary ones.

In addition, it clarifies the applicable regime to the contributions to the Spanish Civil Service's Benefit Society and to the pension funds for December 2012, established in Article 121, Section Four of the 2/2012 Act dated June 29, of General State Budgets for 2012.

TITLE I

Tax rate for the exercise of the jurisdictional power in the civil, contentious-administrative and social orders

Article 1. *Implementation scope of the fee for the exercise of jurisdictional power in civil, contentious-administrative and social orders.*

The fee for the exercise of the jurisdictional power in the civil, contentious-administrative and social orders has a state character and shall be chargeable equally in the whole national territory in the cases provided in this Act, without prejudice to any taxes and other fees that may require the Autonomous Communities in the exercise of their respective financial powers, which cannot tax the same taxable events.

Article 2. *Taxable transaction of the tax rate.*

The exercise of the jurisdictional power originated by the exercise of the following procedural acts constitutes the taxable event of the rate:

- a) The filing of the claim in all kinds of declaratory processes and executions of extrajudicial executive titles in the civil jurisdictional order, the formulation of counterclaim and the initial request of the monitoring process and the European order for payment process.
- b) The request for a needed competition and the incidental demand in insolvency proceedings.
- c) The litigation-administrative appeal.
- d) The filing of an extraordinary appeal for procedural infringement in the civil field.
- e) The filing of appeals against judgments and cassation in the civil and contentious-administrative order.
- f) The interposition of appeals and cassation in the social order.
- g) The opposition to the execution of judicial titles.

Article 3. *Taxable person.*

1. A taxable person is the person who promotes the exercise of jurisdictional power and carries out the taxable event thereof.

For the purposes of the previous paragraph, it will be understood that a single taxable event is made when in the document exercising the procedural act that constitutes the taxable event are accumulated several principal shares not coming from the same title. In this case, the amounts of each of the shares subject to accumulation will be added to calculate the amount of the fee.

2. The payment of the fee may be made by the procedural representation or lawyer on behalf of the taxable person, especially when the taxpayer is not a resident in Spain and when it is unnecessary that this taxpayer is provided with a tax identification number prior to the self-assessment. The solicitor or attorney shall not have tax liability for such payment.

Article 4. Exemptions from the tax rate.

1. Objective exemptions from the rate contain:

- a) The claims and further appeals when dealing with procedures specially established for the protection of fundamental rights and public freedoms, as well as against the actions of the Electoral Administration.
- b) The request of voluntary bankruptcy by the debtor.
- c) The filing of an initial request for the payment procedure and the request of an oral trial in claim of quantity when its amount does not exceed two thousand euros. This exemption shall not apply when in these proceedings the claim is based on a document with an extrajudicial enforcement title nature in compliance with the provisions of Article 517 of the 1/2000 Civil Procedure Act dated January 7.
- d) The contentious-administrative appeals when appealed in the event of negative response or inactivity of the Administration.
- e) The lawsuit for the enforcement of awards issued by the Consumer Arbitration Boards.
- f) The shares that are filled by the official receiver dealing with the insolvency, in the interests of General assets of the bankrupt's estate and previously authorized by the Commercial Court Judge are interposed by the insolvency administrators.
- g) Procedures for judicial division of assets, except in the cases when opposition is filed or controversy is raised on the inclusion or exclusion of assets, accruing the fee for the oral trial and the amount that is discussed or the derivative of the rebuttal of the partition book by the opponent, and if both oppose each other at their own expenses.

2. On a subjective basis, exemptions from the rate contain:

- a) Natural persons.
- b) Legal entities that have been recognized the right to free legal assistance, proving that they meet the requirements for it in accordance with its regulatory regulations.
- c) The Public Prosecution Service.
- d) The General Administration of the State, those of the Autonomous Communities, the local Entities and the public organisms dependent on all of them.
- e) The Parliament and the Legislative Assemblies of the Autonomous Communities.

Article 5. Tax rate accrual.

1. The tax rate accrual takes place in the following procedural moments within the civil jurisdictional order:

- a) Petition filling suit.
- b) Counterclaim formulation.
- c) Initial petition filling payment orders procedure and the European payment orders procedure.
- d) Filling the application of bankruptcy statement by the creditor and further legitimised people.
- e) Presentation of an incidental claim in bankruptcy proceedings.
- f) Appellate procedure.
- g) Filling of the extraordinary appeal for a breach of the procedure law.
- h) Appeal.
- i) Filing an opposition to the enforcement of securities.

2. In the contentious-administrative order, the accrual of the rate occurs in the following procedural moments:

- a) Filing an administrative litigation, with or without the development of resource demand.
- b) Appellate procedure.
- c) Appeal.

3. In the social order, the accrual of the fee occurs at the time of the lodging of the petition or appeal.

Article 6. Tax base.

1. The taxable amount of the fee coincides with the amount of the judicial or appeal proceedings, determined in accordance with procedural rules.

2. Those procedures of an undetermined amount or an amount impossible to determine in accordance with the provisions of the Civil Procedure Act 1/2000 dated January 7, shall be valued at eighteen thousand euros for the sole purpose of establishing the basis of this rate.

3. In the event of accumulation of shares or in the event of different claims are required in the same lawsuit, counterclaim or appeal, for estimating the fee, the sum of the amounts corresponding to the claims filed or the claims different accumulated shares shall be taken into account. In the event that any of the claims or joined shares is not susceptible of economic evaluation, the rule indicated in the previous section shall be applied.

Article 7. Tax liability setting.

1. The fixed amount which, depending on the process type, is determined in the following table without prejudice to its modification as provided for in Article 8:



In the civil jurisdictional order:

Oral and exchange rate	Regular	Payment order and European Payment order and incidental claims in bankruptcy process	Extrajudicial execution and objection to the execution of judicial resolutions	Involuntary bankruptcy	Appeal	Cassation and extraordinary for a breach of the procedure law
150 €	300 €	100 €	200 €	200 €	800 €	1,200 €

When, after a debtor objects to the payment order, an ordinary process takes place and the amount already paid in the monies process will be deducted from the rate.

In the contentious-administrative jurisdictional order:

Abbreviated	Regular	Appeal	Cassation
200 €	350 €	800 €	1,200 €

Where the contentious-administrative appeal has as its object the challenge of sanctioning resolutions, the amount of the fee, including the variable amount provided for in the following paragraph, may not exceed 50% of the amount of the financial penalty imposed.

In the social order:

Supplication	Cassation
500 €	750 €

2. In addition, the amount resulting from applying to the tax base specified in accordance with the provisions of the previous article the relevant type of tax shall be paid, according to the following scale:

Of	A	Type – %	Variable maximum
0	1,000,000 €	0.5	10,000 €
	Rest	0.25	

It shall be taken into account that the statement of unconstitutionality and nullity of the rates is highlighted in bold in paragraph 1 and paragraph 2, with the effects indicated in the legal basis 15, Judgment of Constitutional Court 140/2016 dated July 21. Ref.

BOE-A-2016-7905. (Official State Journal). See also the judgment in the Constitutional Court 227/2016 dated December 22. Ref. BOE-A-2017-909 (Official State Journal), the Judgment 47/2017, dated April 27 2017. Ref. BOE-A-2017-5904 (Official State Journal) and the Judgment 92/2017 dated July 6. Ref. BOE-A-2017-9651 (Official State Journal).

Article 8. Self-assessment and payment.

1. Taxable persons shall perform the reverse-change of this rate in accordance with the official model established by the Ministry of Finance and Public Administration and shall proceed to their entry into the Public Treasury in accordance with the provisions of the general tax legislation and the regulatory standards for the development of this article.

However, the persons referred to in Article 4, paragraph 2 shall not be required to submit reverse charge.

2. Proof of payment of the fee according to the official model duly validated, shall accompany every pleading by which the taxable event of this tax is made.

Should such evidence not accompany the payment itself for not having been made or because its contribution has been omitted, or when the liquidation is made out wrong, the court clerk will require the taxpayer to furnish it or correct liquidation within ten days, not giving written notice until such omission was remedied. The failure to remedy such deficiency or to correct the liquidation, following the request of the court clerk referred to in the precept, will lead to the preclusion of the procedural act and to the subsequent continuation or termination of the procedure, as appropriate.

3. If, during any procedure, an amount higher than that initially established by the taxpayer is fixed, the taxpayer must file a complementary winding-up declaration within one month from the date of signature of the decision determining the amount. The same applies in the event that the amount of the procedure was not initially determined by the taxpayer or in cases of inadequacy of the procedure.

If, on the other hand, the amount fixed by the relevant body is lower than that initially established by the taxable person, the taxable person may request the reverse charge submitted to be rectified and, where appropriate, that part of the tax amount presented in excess, in accordance with the provisions of the regulations ruling the refund of undue tax revenue.

4. The court Clerk will notify in written notice the amendment of the amount to the delegation of the State Tax Administration Agency in whose demarcation lies the seat of the judicial body, for appropriate action, within five days from the notification of the resolution in which the final amount is determined.

5. A refund of 60 per cent of the amount of the fee will be made, which will give rise to the accrual of default interest under no circumstances, when, any of the processes whose initiation leads to the accrual of this tax, or an agreement to terminate the litigation is reached.



This refund will also be applicable in those cases in which the defendant Administration fully recognizes in administrative proceedings the claims of the plaintiff.

You will be entitled to this return from the firmness of the resolution that ends the process and state the form of termination.

6. Taxable persons shall be entitled to a refund of 20% of the amount of the fee when an accrual of proceedings is agreed, which shall give rise to the accrual of default interest under no circumstances.

Article 9. *Rate management.*

1. The management of the rate imposed by this article corresponds to the Ministry of Finance and Public Administration.

2. By order of the Minister of Finance and Public Administration, the procedures and models of self-assessment of the rate will be regulated.

Article 10. *Bonuses derived from the use of telematic resources.*

A bonus of 10 per cent on the fee per judicial activity is established for the cases in which telematic resources are used in the presentation of the writings that originate the requirement and in the rest of the communications with the courts and tribunals in the terms established by the Act that regulates them.

Article 11. *Rate consistency.*

The judicial fee shall be considered bound, within the framework of the provisions of the Free Legal Assistance Act 1/1996, dated January 10, to the free legal system in the terms established in the Law of General State Budget of each year.

TITLE II

Rate for the implementation and the modification of toxicological records in the register of chemical products

Article 12. *Rate for the implementation and the modification of toxicological records in the register of chemical products which are marketed with relevant information for the formulation of preventive and curative measures and for the health response in case of an emergency.*

Rate for the implementation and the modification of toxicological records in the register of chemical products of the Toxicological Information Service, with the relevant information for the formulation of preventive and curative measures and to provide the sanitary response in case of emergency will be required by the Institute National Toxicology and Forensic Sciences in the terms provided in this Act.

The same terms shall require the fee for notification of the chemical identity of the substances present in mixtures for which the European Chemicals Agency has accepted an alternative chemical name.

Article 13. *Taxable event.*

It constitutes the taxable event of the rate:

- a) Rate for the implementation and the modification of toxicological records in the register by the parties that sell all types of chemical substances and mixtures, regardless of whether the request is made voluntarily or in compliance with the regulations in force in the matter.
- b) Notification of the chemical identity of substances with an alternative chemical name accepted by the European Chemicals Agency and notified to the National Institute of Toxicology and Forensic Science.

Article 14. *Taxpayers.*

It will be considered as taxpayers those individuals that market chemical substances or mixtures that request the implementation or the modification in the registry of the Toxicological Information Service of the National Institute of Toxicology and Forensic Sciences to provide toxicological response and, as appropriate, sanitary alerts, as well as the persons to whom the European Chemicals Agency has accepted the use of an alternative chemical name.

Article 15. *Exemptions and reductions.*

When the applicant for registration is an SME (micro, small or medium-sized enterprise), a reduced fee shall be applied in accordance with Table 2 of Article 17. It shall be the applicant's duty to prove his status as an SME.

Article 16. Tax rate accrual.

The tax rate accrual occurs at the time of requesting the implementation or the modification of the product in the database of toxicological record of the Toxicological Information Service of the National Institute of Toxicology and Forensic Sciences.

The tax rate accrual shall also occur at the time of notification to the National Institute of Toxicology and Forensic Sciences of the chemical identity of the substances present in mixtures for which the European Chemicals Agency has accepted an alternative chemical name.

Article 17. Tax liability setting.

1. A fixed amount shall be due, which depending on the implementation or modification of the product in the registry, is determined in the following table:

Table 1
Normal Amount

Rate	Fee amount
Entry of the product in the database	30 €
Modification of a product already included in the database	15 €

Table 2
Reduced Amount

Rate	Fee amount		
	Microenterprise	Small company	Medium company
Entry of the product in the database	3 €	10 €	15 €
Modification of a product already included in the database	2 €	5 €	7 €

2. In any case, a maximum annual rate per company of 10,000 euros is established for toxicological tokens and 5,000 euros for toxicological modification.

Article 18. Self-assessment and payment.

1. The taxable persons shall perform reverse charge of this rate according to the official model established by the Ministry of Justice and shall proceed to their entry into the Public Treasury in accordance with the provisions of the general tax legislation and the regulatory rules for the development of this article.

2. The proof of the payment of the fee according to the official model, duly validated, will accompany any request by which the taxable event of this tax is made. Without this proof of payment, the Toxicological Information Service will not proceed with it until the omission is corrected.

Article 19. Rate management.

1. The Ministry of Justice manages the rate regulated in this title.
2. By order of the Minister of Justice, the procedures and models for reverse change of the fee will be regulated.

First transitional provision. *Civil servant postulation.*

The application of civil servants will not be required in the contentious-administrative processes that refer to personnel matters that do not imply their separation initiated before the entry into force of this Law.

Second transitional provision. *Temporary exemption of the implementation rate and modification of toxicological records.*

Until 31 May 2015 inclusive, those companies that have contributed through their associations to the management of the current database of the Toxicological Information Service will be exempt from the registration fee and change of toxicological records. For this purpose, all companies that were associated with the Association of Detergents and Cleaning Products, Maintenance and Related Products (*ADELMA* according to its Spanish acronyms), to the National Federation of Associations of Manufacturers of Lyes and Derivatives (*FENALYD* according to its Spanish acronyms), the National Association of Large Distribution Companies (*ANGED* according to its Spanish acronyms), and the Spanish Association of Distributors, Self-services and Supermarkets (*ASEDAS* according to its Spanish acronyms).

Sole repealing provision. *Legislation repeal.*

Article 35 of the 53/2002 Act, dated December 30, related to Tax, Administrative and Social Order Measures is hereby repealed.

First final provision. *Amendment of the Public Rates and Prices Act 8/1989, dated April 13.*

Article 13 (m) of the Public Rates and Prices Act 8/1989, dated April 13 is amended, which reads as follows:

«m) For the exercise of judicial power in civil, contentious-administrative and social orders.»

Second final provision. *Amendment of the 29/1998 Act, dated July 13, related to the Contentious-Administrative Jurisdiction.*

Section 3 of article 23 of the 29/1998 Act, dated July 13, related to the Contentious-Administrative Jurisdiction is hereby repealed.

Third final provision. *Amendment of the Civil Procedure Act 1/2000, dated January 7.*

The number 7 of paragraph 1 of article 241 of the Civil Procedure Act 1/2000, dated January 7, is replaced by the following wording:

«7. The fee for the exercise of jurisdictional power in civil, contentious-administrative and social orders, when it is mandatory.»

Forth final provision. *Amendment of Royal Decree-Act 18/1982, dated July 13, related to measures to s to guarantee budgetary stability and foster competitiveness.*

Article 3 is hereby amended and a new Article 5a is added to Royal Decree-Act 18/1982, dated July 13, related to measures to s to guarantee budgetary stability and foster competitiveness in the following terms:

One. Article 3 is amended, which is worded as follows:

«1. In accordance with the provisions of article 2 of this Royal Decree-Act, the official and statutory staff included in articles 26, 28, 29, 30, 32 and 35 of Act 2/2012 dated June 29, on Budgets General of the State for 2012 will not receive in the month of December 2012 any amount neither in the concept of extraordinary payment nor, as the case may be, in the form of additional payment of specific or equivalent supplement.

2. The workforce in the state sector included in Article 27 of Act 2/2012 will be applicable to the provisions of Article 2, paragraph 2.2 of this Royal Decree-Act.

3. In accordance with the provisions of article 2 of this Royal Decree-Act, the personnel referred to in article 31, sections One and Two, of Act 2/2012 will not receive, in December 2012, any amount as an extraordinary payment, including that established in Annex X of Act 39/2010, dated December 22, related to the General State Budgets for 2011.

In any case, the percentage of reduction in the total annual amount of salary and three-year period or seniority will be similar to the one foreseen for the personnel referred to in paragraph 1 of this article. For this purpose, this staff will be reimbursed, if applicable, the amount corresponding to the difference between the percentage of the extraordinary payment for these items in relation to the ordinary pay for members of the judicial and fiscal careers and the one that implies the staff of subgroup A1 of the General State Administration.

3a. Regarding the personnel referred to in article 31, section Three, of Act 2/2012, the application of what is provided for in article 2 of this Royal Decree-law will be carried out, in accordance with the provisions of the Organic Act of the Judicial Branch, concerning the concepts of salary and three-year period. This shall be developed by reducing the total annual amount for such items, including those of extraordinary payments, by a percentage similar to that assumed for the same concepts, the reduction established for personnel referred to in subsection 1 of this article, with reference for each body to the group or subgroup of similar degree, and apportioning the mentioned reduction between the ordinary and extraordinary monthly payments pending to be received in the current year. They shall neither receive the amounts that are included in Annex XI of Act 39/2010, dated December 22, General State Budgets for 2011 in December, as the extraordinary payment is integrated; nor those amounts corresponding to the mentioned December, referred to in the second section of the Council of Ministers Agreement dated May 8, 2009, published by Order 1230/2009, dated f May 18, of the Ministry of the Presidency.

3b. The personnel included in article 31, section four shall be subject to the reductions provided for in this article in accordance with the regulations applicable to them.

4. The members of the Judicial Branch and of the Public Prosecutor's Office referred to in section 5 of article 31 of Act 2/2012, except for the State Prosecutor-General, pursuant to the provisions of article 2 of this Royal Decree shall be reduced by one-twelfth of the total annual remuneration in terms of salary and seniority or three-year and the totality of the payment corresponding to December, which appears in Annex X of Act 39/2010, dated December 22, on General State Budgets for 2011.

The State Prosecutor-General, pursuant to the provisions of Article 2.5 of this Royal Decree-Act, will be reduced by one-twentieth of the total annual remuneration that is included for that position in section 5, points 2 and 3, of the aforementioned Article 31.

The abovementioned reduction will be apportioned between the pending payrolls in the current year as from the entry into force of this Royal Decree-Act.

5. The provisions set forth in the preceding paragraphs shall not apply to those public employees whose full-time remuneration, excluding performance incentives, does not reach an annual rate of 1.5 times the annual official minimum wage established in Royal Decree 1888/2011, dated December 30.»

Two. A new Article 5 bis is added, with the following content:

«Article 5 bis. Contribution to the pension funds and to the Mutual Insurances in December 2012.

The monthly amounts for liabilities of civil servants of the State, personnel of the Armed Forces, members of the Judicial and Fiscal Careers and of the Court Clerk Departments, as well as the monthly amounts of contribution to the General Mutuality of Civil Servants of the State, the Social Institute of the Armed Forces and the General Judicial Mutual Insurance Company, will be doubled in December 2012. »

Fifth final provision. *Legislative authority.*

This Act is issued under the jurisdiction of the State in matters of Administration of Justice, procedural legislation and Public Treasury Article 149.1. 5th, 6th and 14th of the Spanish Constitution.

Sixth final provision. *Regulatory development.*

The Government, on a joint motion of the Ministers of Justice and Finance and Public Administrations, shall issue the additional regulatory provisions that are necessary for the application of the rates regulated in this Act.

Seventh final provision. *Entry into force.*

This Act shall enter into force on the day following its publication in the «Official State Journal». Notwithstanding the foregoing, Article 11 shall apply from January 1, 2013.

Therefore,

I order all the Spaniards, private citizens and authorities to abide and enforce this Act.

Madrid, November 20, 2012.

JUAN CARLOS R.

The President of the Government,

MR. MARIANO RAJOY BREY

