

Law 14/1999, of the 4th of May, governing Public Prices and Fees for services rendered by the Nuclear Safety Council

Published in the Spanish Official State Gazette (BOE) number 107, on the 5th of May 1999, and rectified in the Official State Gazette number 131, of the 2nd of June 1999.

Preliminary note:

This law has been affected by norms posterior to its approval:

Royal Decree 557/2000 of the 27th of April (BOE of the 28th of April) on the Restructuration of Ministerial Departments, article 4, paragraph 1, letter b), "the competencies until now attributed to the Ministry of Industry and Energy...correspond to the Ministry of the Economy...through the Directorate-General of Energy...".

Royal Decree 689/2000, of the 12th of May (BOE of the 13th of May) that establishes the basic organic structure of the Ministry of the Economy, Single Additional Provision, paragraph 4, "...the Directorate-General of Energy and the Directorate-General of Mines are abolished, and their functions assumed by the Directorate-General of Energy Policy and Mining".

Law 14/1999, of the 4th of May, governing Public Prices and Fees for services rendered by the Nuclear Safety Council

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Motivation

Through the Law 15/1980, of the 22nd of April, that creates Nuclear Safety Council, as a Public Law entity, independent from the Central State Administration, with its own assets and legal status, independent from those of the State, and as the only competent body in matters of nuclear safety and radiological protection.

The main source of financing for the Nuclear Safety Council lies in the funds gathered from the fee that it imposes as a counterpart for the services that this entity renders, in the fulfilment of its functions as guarantor of nuclear safety and radiological protection (article 9 of Law 15/1980).

The legal status of this fee is fundamentally regulated in article 10 of Law 15/1980, precept that is further developed by the Royal Decree 3229/1982, of the 12th of November, that this Law pretends to repeal, given that it does not add anything to its legal regulation.

The experience gathered in the management of the fee has led to, on the one hand, the detection of a series of problems in the adaptation of this norm to reality, without prejudice to the occasional, specific, revisions that have been carried out in terms of the rates and quantities applicable to the different tax

events, and that have not demonstrated a sufficient degree of conformity to the necessities that reality has been demanding.

The appearance of Law 8/1989, of the 13th of April, governing Public Prices and Fees for services rendered by the Nuclear Safety Council, as well as Law 54/1997, of the 27th of November, on the Electricity Sector, require the introduction of new criteria, both for the quantification of the amount of each fee, adjusting them according to the real costs, as in relation to the necessary modification in the taxable base of the fee for the inspection and control of the operation of nuclear power plants.

Furthermore, the publication of the Health Protection Regulations against Ionising Radiations, introduces a set of obligations for the Nuclear Safety Council in the field of radiological protection, which requires the creation of the corresponding new taxable events.

On the other hand, the Nuclear Safety Council has been carrying out a series of functions, which in some occasions, were not included specifically within the Law that created the Council, and were therefore not configured as taxable events.

To this end, this present proposal intends to establish a new catalogue of functions that describes, with greater precision, the actual duties of the Nuclear Safety Council, whilst at the same time it fiscally regulates, all the services that the Nuclear Safety Council carries out.

Specifically, some fees are updated, the spectrum of existing taxable events is broadened to better adjust itself to reality, and the literal definition of certain cases is improved, on the basis of the acquired experience, without ever forgetting the criteria of equivalence, and economic capacity of the passive subject, that are established in the Law on Public Prices and Fees.

A detailed description is established for tax purposes, of the dismantling operations for the closure of nuclear installations, whose provision was deficient in the previous regulation. The realisation of studies and reports regarding the management of high activity radioactive waste is also contemplated, in terms of future final storage installations. A series of services that the Nuclear Safety Council has been performing at the request of individuals, and whose performance is not specifically referred to in its legal statute, are also incorporated as public prices,

Title I

General dispositions

Article 1. Object and scope of application

1. This present Law has as its main purpose the regulation of public prices and fees for the performance of services and of activities by the Nuclear Safety Council:

2. The public prices and fees that the Nuclear Safety Council can demand, shall be applicable in the entirety of the Spanish territory.

Article 2. Normative sources

The public prices and fees for the services rendered and the performance of activities by the Nuclear Safety Council shall be governed by what is established in this present Law, and by default, by the Law on Public Prices and Fees, the General Tax Law and other complementary dispositions.

Article 3. Passive subjects

1. Individuals and legal entities shall be considered as passive subjects of the fees, together with those entities that are referred to in article 33 of the General Tributary Law, title-holders of installations or activities upon which the inspection or control services described in Title II of this present Law are carried out, or who have requested any of the authorisations, permits, licenses or exemptions foreseen in this same Title.

2. In certain cases, the specific regulation of each public price and fee shall determine the character as passive subjects of other persons or entities.

Article 4. Management and settlement of the fee

1. In the cases of administrative settlement of the fee, the Nuclear Safety Council shall carry out the settlement in terms of the official form, in certain cases by means of a receipt, and shall then proceed to inform the passive subject.

The Nuclear Safety Council will be able to request from the passive subjects the information and documents that it may need for the performance of the opportune settlements. If the passive subject does not heeding these requests, the subject shall incur in a simple fee infraction, in accordance to articles 77 and following of the General Tax Law. In such cases, the Nuclear Safety Council shall open sanction proceedings, whose procedure and resolution shall be adjusted to those fee regulations in force.

2. In those cases for which the passive subject's self-assessment is established, the declarations-settlements shall be presented before the aforementioned Council, who can rectify any factual errors, implementing, if required, the rectifying settlement that may be needed.

Article 5. Delays and methods of payment of the public prices and fees

1. The payment of the settlements carried out by the Nuclear Safety Council must be done within the established deadlines included in paragraph 2 of article 20 of the General Tax Collecting Regulation.

2. The payment shall be done directly into the earmarked account of the Nuclear Safety Council, habilitated to this effect, through any of the branches of the banking entity where this account is open.

3. The forms for payment by receipt, settlement and self-assessment shall be presented to the banking entity for their processing, the interested party shall keep a copy as a receipt.

Article 6. Inspection of the fees

The task of inspecting the fees is granted to the competent organs of the State Administration.

Article 7. Economic and administrative appeals

The actions taken in the management of public prices and fees can be appealed through the economic and administrative channels, and if the case arises in the contentious-administrative channel.

Article 8. Allocation

The complete proceeds of the public prices and fees shall be allocated, specifically, to cover the costs generated by the performance of the services and the activities of the Nuclear Safety Council.

Title II**Fees****Article 9. Fee for studies, reports and inspections for the necessary authorisations for starting operations in nuclear installations**

1. Tax event. The taxable event of this fee is the performance, by the Nuclear Safety Council of those studies, reports or inspections, which according to the existing norms, condition the awarding of the necessary authorisations to start operations in nuclear installations.

2. Tax base. Shall be composed of the total and effective quantity of the investment to be made according to what has been budgeted, except for the costs derived from financial interests.

3. Tax due. The fee shall be due at the moment of presenting any of the requests contemplated in this article.

4. Tax rate. The operations mentioned in the previous paragraph shall be taxed at a rate of 0.20% of the tax base.

5. Settlements. The passive subjects shall carry out the settlements.

The parties that request the authorisations shall make provisional settlements on account, according to the following percentages of the tax base:

20% upon requesting the prior authorisation, or the site authorisation.

40% upon requesting the building authorisation.

40% upon requesting the authorisation to start operations.

The final settlement, taking into account the total and effective cost of the investment made, shall be done by the requesting party immediately after receiving the authorisation to start operations.

In the case that the requested authorisation is not granted, the provisional settlements shall be considered definitive.

6. Exemptions and tax rebates. When the case relates to nuclear power plants, if two or more units are installed in the same site, with projects identical to that of the first one, for the second and further installations the fee shall be reduced to a fifth of the quantity mentioned for the prior authorisation or for the site authorisation, and to a third of the quantity to be paid for the building authorisation and the authorisation to start operations.

For other nuclear installations, in the case of successive extensions or modifications to the original project, 50% of the corresponding quota shall be levied.

Article 10. Fee for the inspection and control of the operations of nuclear installations

1. Tax event. The tax event of this fee lies in the services rendered in terms of inspection and control that according to the Nuclear Safety Council must be carried out to ensure the maximum guarantees regarding the correct exploitation and operation, as well as the safety of nuclear installations.

The amount of this fee includes the services rendered by the Nuclear Safety Council regarding evaluation, inspection and control related to the authorisations for modifications during the operation of the aforementioned installations.

2. Classification of nuclear installations, in terms of the tax base:

A) Nuclear power plants.

A.1. Quota. Depending on the authorised power of the nuclear power plants, and taking into account the grouping of tasks in terms of the services rendered, given the existence of two units in one same site, the following quotas are established:

A.1.1. Nuclear power plants with a gross power level of less than 250 electric Megawatts: 101.000.000 pesetas per year.

A.1.2. Nuclear power plants with a gross power level between 250 and 500 electric Megawatts: 260.000.000 pesetas per year.

A.1.3. Nuclear power plants with a gross power level greater than 500 electric Megawatts, in one single reactor: 563.000.000 pesetas per year.

A.1.4. Nuclear power plants with a gross power level greater than 500 electric Megawatts, with two or more reactors: 460.000.000 pesetas per reactor per year.

A.2. Tax due and settlement. The payment of this fee shall be due monthly, in twelve installments, and must be self-assessed by the passive subject during the month after each elapsed month.

B) Factories for the production or treatment of nuclear substances

This inspection and control fee, shall cover, in certain cases, the operation of the installation, as well as the actual production or treatment of these substances.

B.1. Quota. For those factories that produce or treat nuclear substances, a fixed yearly quota is established of 150.000 pesetas per authorised tonne.

B.2. Tax due and settlement. The payment of this fee shall be due monthly in twelve installments, and must be self-assessed by the passive subject during the month after each elapsed month.

C) Installations for the storage of radioactive waste that are not included within the authorisation of another nuclear installations.

C.1. Quota. Depending on the level of activity of the stored waste, and therefore, on the greater or lesser cost of the service rendered in terms of control and supervision, these different quotas are established:

For the storage of waste with a low or medium level of activity, 2.500 pesetas per cubic meter of authorised storage capacity.

For the storage of waste with a high level of activity, 25.000 pesetas per tonne of heavy metal whose storage is authorised.

C.2. Tax due and settlement. This fee shall be due annually, and shall be settled monthly in twelve payments, and must be self-assessed by the passive subject during the month after each elapsed month.

D) Rest of nuclear installations

All those non-profit nuclear installations, together with those that focus on research, shall be considered as included in this section

D.1. Quota. These services shall be taxed with a yearly fixed quota of 2.000.000 pesetas.

D.2. Tax due and settlement. This fee shall be due on the 31st of December of every year, and shall be self-assessed by the passive subject in the four months after the aforementioned date.

3. In the first and last year of the respective initiation and termination of the operative life of a nuclear installation, the quota shall be weighted according to the number of months that have elapsed since the date of the concession of the operating authorisation or the declaration of termination of the operating life, inclusive, and the end of the year.

4. When in a nuclear installation there are one, or more, different nuclear installations, the corresponding fee for the inspection and control of radioactive installations shall be applied to each one of them.

Article 11. Fee for studies, reports or inspections necessary to obtain the authorisations for the dismantling of nuclear installations.

1. Tax event. The tax event of this fee is the performance, by the Nuclear Safety Council of studies, reports or the required inspections, to obtain the necessary authorisations for the dismantling of nuclear installations.

2. Tax base. The tax base shall consist of the total cost of the dismantling operations for which the authorisation is sought, except for the costs derived from financial interests.

In case the dismantlement takes place in different phases, individually approved and separated over time, the studies, reports and inspections carried out to evaluate the activities that are to take place in each one of these phases shall be taxed depending on the quantity of the budget for such operations.

3. Tax rate. These services shall be taxed at a rate of 2% of the tax base.

4. Tax due and settlement. The payment of the due fee shall take place at the moment of presenting the request for an authorisation of dismantlement, and shall be self-assessed by the passive subject.

The requesting party shall make the definitive settlement, considering the total and effective cost of the investment made, in the three months that follow the termination of the authorised dismantling operations.

In case the requested authorisations were not granted, the provisional settlements shall be considered definitive.

When the resulting fee is greater than 100.000.000 pesetas, its settlement can be fractioned in twelve payments that shall be settled monthly.

Article 12. Fee for the inspection and control of the dismantling of nuclear installations.

1. Tax event. The tax event of this fee is the performance, by the Nuclear Safety Council of inspection and control services that are required during the operations for the dismantlement of nuclear installations.

In terms of the payment of the fee, it shall be understood that the installation has entered into the dismantling period, from the moment that the Ministry of Industry and Energy declares the end of its operative life.

2. Tax base and tax rate. Depending on the greater or lesser cost in terms of the performance of the inspection, control and supervision services, these shall be taxed by an annual fixed quota calculated according to the following criteria:

a) Whilst there still be fresh or irradiated nuclear fuels in the installation: 80% of the fee established in this Law for the performance of the inspection and control of operations services.

b) Once the nuclear fuel has been removed: 15% of the fee established in this Law for the performance of the inspection and control of operations services. This quota shall be reduced to 1.5% during the periods of inactivity that are established in the authorisations, if the dismantling is carried out over different phases.

c) Those nuclear installations focusing on investigation shall be taxed with an annual fixed quota of 2.000.000 pesetas.

3. Tax due and settlement. The payment of this fee shall be due on the 31st of December, and must be self-assessed by the passive subject in the four months after the aforementioned date.

When the resulting fee is greater than 100.000.000 pesetas, its settlement can be fractioned in twelve payments that shall be settled monthly.

The fee for the first and last year, shall in any case, be proportional to the number of months that the Nuclear Safety Council has performed the corresponding services.

Article 13. Fee for the performance of the necessary studies and reports for the supervision of the activities related to the long-term management of high activity radioactive waste

1. Tax event. The tax event of this fee is the performance, by the Nuclear Safety Council of studies, reports and the development of specific methodologies that are required for the evaluation of the plans, projects, studies and conceptual designs in relation to the activities developed in compliance with the general radioactive waste plans, in force at any one time, regarding both the temporary storage as well as the final storage of the aforementioned waste.

2. Tax base. The tax base of this fee shall be the amount of the investments made for the development of the respective plans and projects for temporary or definitive storage, by the entities authorised by the Ministry of Industry and Energy for the long-term management of high activity radioactive waste.

3. Tax rate. These services shall be taxed at a rate of 3% of the tax base.

4. Tax due and settlement. This payment of this fee shall be due on the 31st of December of every year, and must be self-assessed on account every month by the passive subject in twelve installments, on the basis of the investment effectively made during the previous year.

During the first four-month period of every year, the passive subject, shall carry out the definitive settlement of the previous year, on the basis of the investment made during the previous year.

Article 14. Fee for the studies, reports or necessary inspections for the awarding of operating, dismantlement and closure authorisations for uranium mines

1. Tax event. The tax event of this fee is the performance, by the Nuclear Safety Council of studies, reports and inspections that condition the concession of authorisations for the operation, dismantlement and closure of uranium mines.

2. Quota. These services are taxed with a fixed quota of 1.000.000 pesetas.

3. Tax due and settlement. The payment of this fee shall be due at the moment of presenting any of the requests that this article contemplates, and shall be settled by the Nuclear Safety Council.

Article 15. Fee for the studies, reports or inspections necessary for the awarding of operating authorisations for radioactive installations.

1. Tax event. The tax event of this fee is the performance, by the Nuclear Safety Council of studies, reports or inspections that condition the concession of authorisations for the operation of radioactive installations or their modification.

2. Classification of radioactive installations in terms of the tax base.

A) Radioactive installations of the nuclear fuel cycle

A.1. Tax base. Shall be composed of the total and effective amount of the investment to be carried out according to the budget, except for the costs derived from financial interests.

A.2. Tax rate. These services shall be taxed at a rate of 1% of the tax base.

A.3. Tax due. The payment of this fee shall take place at the moment of presenting any of the requests contemplated within this article.

A.4. Settlements. The passive subject shall make the settlements. Those who request authorisations shall make provisional settlements on account, according to the following percentages of the tax base:

20% upon requesting the prior authorisation or the site authorisation.

40% upon requesting the building authorisation.

40% upon requesting the authorisation to start operations.

The requesting party shall make the final settlement, taking into account the total and effective cost of the investment made, immediately after receiving the authorisation to start operating.

In case the requested authorisations were not granted, the provisional settlements shall be considered definitive.

B) Radioactive installations with scientific, medical, agricultural, commercial or industrial objectives

B.1. Tax base. Shall comprised the total and effective value of the radioactive installation, or its modification, are included into this amount all those components, that due to their nature are linked to the operation of the installation.

In the case of transfers effected for valuable consideration, the value of the transfer must be declared. In the case of profit making transfers, or the renting out of the installation, the value that must be declared is the market one.

B2. Tax rate. These services shall be taxed at the rate that is highest among the following:

2% of the tax base.

The following values:

First category: 6.000.000. pesetas.

Second category: 300.000 pesetas

Third category: 200.000 pesetas

B.3. Tax due and settlement. The payment of this fee shall be due at the moment of presenting the request, which the passive subject shall present together with a declaration of the values that constitute the tax base for its settlement by the Nuclear Safety Council.

3. Exemptions and tax rebates

3.1. In the case of successive extensions or of changes in the original project the rate shall be of 50% of the corresponding quota.

3.2. Those modifications that do not change the content of the safety conditions of the authorisation, but that are directed only to merely formal aspects, and that do not require a new safety study, shall be taxed with a single quota of 25.000 pesetas, as payment for the verification services, this payment shall be due at the moment of presenting the request.

Article 16. Fee for the inspection and control of the operations of radioactive installations

1. Tax event. The tax event of this fee is the performance, by the Nuclear Safety Council of inspection and control services that are required in order to ensure the maximum guarantees regarding the correct exploitation and operation, as well as the safety, of radioactive installations.

By inspection and control services, shall be understood those carried out alternatively by visiting the installations, or by means of follow-up activities, analysis and evaluation in relation to the documents presented by the passive subject.

2. Classification of radioactive installations in terms of the tax base.

A) Radioactive installations of the nuclear fuel cycle.

A.1. Quota. These services shall be taxed with a quota of 17.000 pesetas per tonne of authorised production.

A.2. Tax due and settlement. The payment of this fee shall be due annually, and will be settled by the Nuclear Safety Council, by means of a receipt, and must be paid in the first four months of the natural year that follows the date of expiry of the deadline.

B) Radioactive installations with scientific, medical, agricultural, commercial or industrial objectives

B.1. Quota. These services shall be taxed with the following quota:

First category: 750.000 pesetas.

Second category: 300.000 pesetas.

Third category excluding radiodiagnosis: 200.000 pesetas.

Radiodiagnosis installations: 35.000 pesetas.

B.2. Tax due and settlement. The payment of this fee, except as regards radiodiagnosis installations, shall be due on the 31st of December of every year, and will be settled by the Nuclear Safety Council, that shall emit the corresponding receipt, which must be paid within the first four months of the natural year that follows the date the payment of the fee is due.

The payment of the fee for the inspection and control services in radiodiagnostic installations shall be due at the moment the corresponding action is initiated and shall be settled by the Nuclear Safety Council. In no case can such installations be subjected to more than one inspection and control fee per year, when they are motivated by reiterated complaints and the inspection certificate shows that they comply with the requirements for nuclear safety and radiological protection.

3. Exemptions and tax rebates. In the first year of operation of an installation, when the operations begin before the 30th of June, only 50% of the quota must be paid that year.

Article 17. Fee for studies, reports or inspections prior to the awarding of the required authorisations for the dismantlement or closure of radioactive installations

1. Tax event. The tax event of this fee is constituted by the performance by the Nuclear Safety Council, of those studies, reports or inspections prior to the concession of the authorisations that are mandatory for the dismantlement or closure of radioactive installations.

2. Classification of radioactive installations in terms of the tax base.

A) Radioactive installations of the nuclear fuel cycle

A.1. Quota. These services shall be taxed with a quota of 8.000 pesetas per tonne of uranium produced during the entire operative phase.

A.2. Tax due and settlement. The payment of this fee shall be due upon the presentation of the corresponding request, and shall be settled by the Nuclear Safety Council.

B) Radioactive installations with scientific, medical, agricultural, commercial or industrial objectives

B.1. Quota. These services shall be taxed with the following quota:

First category: 3.000.000 pesetas.

Second category: 100.000 pesetas.

Third category excepting radiodiagnosis: 75.000 pesetas.

Radiodiagnosis installations: exempted.

B.2. Tax due and settlement. The payment of these fees shall be due upon the presentation of the corresponding request and shall be settled by the Nuclear Safety Council.

Article 18. Fee for the inspection and control of the dismantlement of radioactive installations of the nuclear fuel cycle

1. Tax event. The tax event of this fee shall be the performance, by the Nuclear Safety Council, of the inspection and control services that are must be carried out during the operations for the dismantlement of the radioactive installations of the nuclear fuel cycle, and the period of radiological supervision that follows these operations.

2. Quota. These services shall be taxed at an annual fixed quota of 10.000.000 pesetas during the dismantlement operations.

3. Tax due and settlement. The payment of this fee shall be due on the 31st of December, and shall be settled by the Nuclear Safety Council.

4. Exemptions and tax rebates. This quota shall be reduced to 2.000.000 pesetas per year during the period of radiological supervision.

The fee for the first and last year, shall in any case, be proportional to the number of months in which the Nuclear Safety Council has carried out the corresponding services.

Article 19. Fee for the tests, studies, reports and evaluations that the Council must carry out in the process of awarding and renewing licences, titles and accreditations for the personnel of nuclear or radioactive installations.

1. Tax event. The tax event of this fee shall be the performance by the Nuclear Safety Council, of the tests, studies, reports and evaluations necessary for the awarding and renewal of licences, titles and accreditations for the personnel of the nuclear or radioactive installations.

2. Quota. The activities mentioned in this article shall be taxed with the following fixed quotas (see table):

Type of installation	Concession of licenses for supervisors, operators and accreditations pesetas	Renewal of licences for supervisors, operators pesetas	Awarding diplomas of Head of <u>Radiological Protection Services</u> pesetas
Nuclear	1.000.000	100.000	500.000
Radioactive First category	100.000	50.000	250.000
Radioactive Second and Third category			
-operators	25.000	15.000	100.000
-supervisors	35.000	-	-
Accreditations to operate or manage radiodiagnostic installations	5.000	-	50.000

3. Tax due and settlement. The payment of this fee shall be due at the moment of the presentation of the request, and must be self-assessed by the passive subject at that point, for which the corresponding form must be requested in advance to the Nuclear Safety Council.

Article 20. Fee for studies and necessary evaluations for the official approval of academic programmes and training courses, and advanced training courses for the personnel of radioactive installations.

1. Tax event. The tax event of this fee shall be the performance, by the Nuclear Safety Council, of the necessary studies and evaluations for the official approval and certification of academic programmes, training courses, and advanced training courses that lead to the awarding of licenses for the operation of radioactive installations or for the accreditation of the personnel of radiodiagnostic installations, or their modifications.

2. Quota. These services shall be taxed with a fixed quota of 300.000 pesetas. The modifications in the officially approved courses shall be taxed with a fixed quota of 100.000 pesetas.

3. Tax due and settlement. The payment of this fee shall be due at the moment that the request for official approval or modification is presented, and shall be settled by the Nuclear Safety Council.

Article 21. Fee for the inspection and control of the teaching of officially approved courses and the aptitude tests contemplated in them

1. Tax event. The tax event of this fee shall be the performance, by the Nuclear Safety Council, of the inspection and control services that are must be carried out on the teaching of officially certified courses, and in the aptitude tests contemplated in them.

2. Quota. These services shall be taxed with a fixed quota of 75.000 pesetas.

3. Tax due and settlement. The payment of this fee shall be due at the moment of presentation, before the Nuclear Safety Council, of the examination certificates, for their validation, and shall be settled by the aforementioned organism.

Article 22. Fee for reports, studies or inspections that condition the authorisations for the transportation of nuclear substances or radiological material.

1. Tax event. The tax event of this fee shall be the performance, by the Nuclear Safety Council, of the reports, studies or inspections that condition the authorisations for the transportation of nuclear substances or radiological material, their modification or extension

2. Quota. These reports or studies shall be taxed with a fixed quota of 500.000 pesetas per authorisation.

3. Tax due and settlement. The payment of this fee shall take place at the moment of requesting the transportation authorisation, its modification or extension, and shall be settled by the Nuclear Safety Council.

4. Exemptions and tax rebates. The reports or studies that are necessary for the modification or extension of the existing authorisations shall be taxed at a rate that is 50% less than the corresponding quota.

Article 23. Fee for the inspection and control of the transportation of nuclear substances or radioactive materials.

1. Tax event. The tax event of this fee shall be the realisation, by the Nuclear Safety Council, of the services of inspection and control that must be carried out in the transportation of nuclear substances or radioactive materials.

2. Quota. These services shall be taxed on the basis of each individual action, with the following quota:

Transportation of nuclear fuels, fissionable materials and waste proceeding from nuclear power plants: 200.000 pesetas.

Transportation of radioactive sources: 75.000 pesetas.

Are exempted from the payment of this fee the transportation of radioactive waste originating from second and third category radioactive installations.

3. Tax due and settlement. The payment of this fee shall be due at the moment of initiating the corresponding action, and shall be settled by the Nuclear Safety Council.

4. Exemptions and tax rebates. In no case, can the same transport be the object of more than one fee for inspection and control services, without prejudice to the fact that it can be inspected as many times as is deemed necessary for reasons of safety.

Article 24. Fee for studies, reports or inspections for the concession of production authorisations or exemptions for equipment that include radioactive sources or which generate ionising radiations and for the approval or validation of packages destined for the transportation, or storage of radioactive waste.

1. Tax event. The tax event of this fee shall be the performance, by the Nuclear Safety Council, of the studies, reports or inspections that are legally required for the concession of production authorisations or exemptions for equipment that include radioactive sources or which generate ionising radiations and for the approval or validation of packages destined for the transportation, or storage of radioactive waste, their modification and extension.

2. Quota. These services shall be taxed on the basis of a fixed quota of 750.000 pesetas for the exemptions, and of 500.000 for the rest of the authorisations described in this article.

3. Tax due and settlement. The payment of this fee shall be due at the moment of the request, and shall be settled by the Nuclear Safety Council.

4. Exemptions and tax rebates. The reports or studies that are necessary for the modification or extension of existing authorisations, shall be taxed at a rate that is 50% less than the corresponding quota.

Article 25. Fee for studies, reports or inspections for the awarding of declassification authorisations for materials with low contents of radioactive substances

1. Tax event. The tax event of this fee shall be the performance, by the Nuclear Safety Council, of the studies, reports or inspections that are legally required for the awarding of the declassification authorisations for materials with low contents of radioactive substances.

2. Quota. These services shall be taxed on the basis of a fixed quota of 25.000 pesetas per cubic meter of material whose declassification is requested.

3. Tax due and settlement. The payment of this fee shall be due at the moment of the request, and shall be settled by the Nuclear Safety Council.

Article 26. Fee for the inspections and controls to guarantee the correct manufacture of equipment that incorporate radioactive sources that produce ionising radiations, or related to exempted equipment

1. Tax event. The tax event of this fee shall be the performance, by the Nuclear Safety Council, of the services of inspection and control necessary to guarantee the correct manufacture of equipment that incorporate radioactive sources that produce ionising radiations, or related to the exempted equipment.

2. Quota. These services shall be taxed on the basis of a fixed quota of 75.000 pesetas per action taken.

3. Tax due and settlement. The payment of this fee shall be due at the moment of the performance of the corresponding action, and shall be settled by the Nuclear Safety Council.

Article 27. Fee for the studies, reports or inspections required for the concession of authorisation to those companies that operate in the field of radiological protection

1. Tax event. The tax event of this fee shall be the performance, by the Nuclear Safety Council, of the studies, reports or inspections required for the concession of authorisation to those companies that sell or provide technical assistance for radiodiagnostic equipment, and other equipment destined to radioactive installations; the Radiological Protection Technical Services and Units; the entities, institutions or services that perform personal dosimetry; the Specialised Medical Services for medical supervision of professionally exposed workers and the assistance centres for the medical attention of irradiated or contaminated persons, and the modifications to these authorisations.

2. Quota. These services shall be taxed according to the following fixed quotas:

Radiological Protection Technical Services and Units: 300.000 pesetas.

Companies or entities that sell or provide technical assistance: 200.000 pesetas.

Personnel Dosimetry Services, or Specialised Medical Services: 200.000 pesetas.

Assistance centres for the medical attention of irradiated or contaminated personnel: 200.000 pesetas.

3. Tax due and settlement. The payment of this fee shall be due at the moment of requesting the authorisation, and shall be settled by the Nuclear Safety Council.

4. Exemptions and tax rebates. The modifications of the authorisations for the aforementioned entities, shall be taxed at a fixed quota of 50% of the fee that corresponds to the initial authorisation.

Article 28. Fee for inspections and controls to guarantee the correct operation of the companies that operate in the field of radiological protection

1. Tax event. The tax event of this fee shall be the inspection and control services to guarantee the correct operation of the companies that sell and provide technical assistance for radiodiagnostic equipment, and other equipment destined for radioactive installations; the Radiological Protection Technical Services and Units; the entities, institutions or services that carry out personal dosimetry; the Specialised Medical Services for the medical supervision of professionally exposed workers and the assistance centres for the medical attention of irradiated or contaminated persons, and the modifications to these authorisations.

2. Quota. These services shall be taxed according to the following quotas and quantities:

Companies or entities that sell or provide technical assistance: 150.000 pesetas.

Radiological Protection Technical Services and Units: 250.000 pesetas.

Entities, institutions or services that carry out personal dosimetry: 250.000 pesetas.

Specialised Medical Services and assistance centres for medical attention: 150.000 pesetas.

3. Tax due and settlement. The payment of this fee shall be due at the moment the corresponding action takes place, and shall be settled by the Nuclear Safety Council.

In no case, can these installations be the object of more than one inspection and control fee a year, when the inspection certifications show compliance.

Article 29. Fee for inspections and controls to verify the compliance with obligations in matters regarding nuclear safety and radiological protection, of external companies in relation to the title-holders of nuclear or radioactive installations with professionally exposed workers

1. Tax event. The tax event of this fee shall be the inspection and control services, carried out by the Nuclear Safety Council, with the purpose of verifying the authenticity of the data that is included in the Register of External Company, as well as the level of compliance regarding the obligations established in the Royal Decree that regulates them.

2. Quota. These services shall be taxed with a fixed quota of 35.000 pesetas.

3. Tax due and settlement. The payment of this fee shall be due at the moment of initiating the corresponding action, and shall be settled by the Nuclear Safety Council. At no point can these companies be the object of more than one annual fee, when the inspection certificates show conformity in matters of nuclear safety and radiological protection.

Article 30. Fee for inspections, controls, and preparation of reports carried out in exceptional, or emergency, situations that may arise, beyond the scope of nuclear and radioactive installations, as a result of events that may affect nuclear safety and radiological protection

1. Tax event. The tax event for this fee shall be the performance by the Nuclear Safety Council of inspections, controls and the preparation of reports in exceptional, or emergency situations that may arise, beyond the scope of nuclear or radioactive installations, as a result of events that may affect nuclear safety and radiological protection, in relation to any of the following objects:

a) Analysis of the events that have taken place and proposing the adoption of any urgent preventive and corrective measures that may be necessary.

b) Any other technical and facultative action regarding supervision, guidance, inspection, study, report, assistance, verification, recognition or prospecting derived from the aforementioned exceptional, or emergency situations.

2. Quota. These services shall be taxed with an integrated fee for the real cost, duly accredited by the Organism, of its own resources, and other resources, required for the performance of these aforementioned services.

In the case of its own resources, the direct costs derived from the working hours employed by the Organisation's personnel shall be included into the quota, as well as the travelling, accommodation and allowance expenses, and the indirect costs that result from the certified imputation of the percentage of general expenses. The other resources brought in by third parties, shall be calculated on the basis of the total amount invoiced to the Nuclear Safety Council.

3. Tax due and settlement. The payment of this fee shall be due on the 31st of December of the year in which, according to the Nuclear Safety Council, the corresponding actions or services have been completed, that give rise to the liability to demand this fee, and shall be settled by the Nuclear Safety Council. In case such actions or services extend beyond one budgetary cycle, the Nuclear Safety Council shall carry out on the 31st of December of every year cautionary provisional settlements on account of the definitive one for the costs due to that date.

4. Passive subject. The passive subjects of this fee shall be those individuals or legal entities who are the title-holders of those installations, industries, companies or activities where the event that gives rise to the performance of by the Nuclear Safety Council takes place.

Title III
Public Prices

Article 31. Public prices for the performance of reports, tests or studies at the request of one of the parties

1. Object.

a) The object of the price shall be the performance by the Nuclear Safety Council, at the request of one of the parties, of the reports, tests or studies on new designs, methodologies, simulation models or verification protocols related to nuclear safety or radiological protection, as well as their renewal or modification.

b) The performance by the Nuclear Safety Council, at the request of public entities or organisations that represent general interests, of reports, tests or studies relative to the radiological protection of the public and the environment.

The activities mentioned in the previous paragraphs a) and b) shall be taxed with a public price when they are not incorporated into one of the administrative processes subject to the payment of a fee according to this present Law.

2. Amount. The quantity of the price shall be determined directly, in every case, by the Nuclear Safety Council, and shall correspond to the cost of the resources needed for the performance of the service, be they its own or not.

The resulting price shall be fully detailed and communicated to the requesting party, who, within 2 months, will be able to confirm the request by accepting the established price, whose payment shall be demanded from that moment onwards.

When during the evaluation process, variations are detected, that affect the accepted public price, these shall be communicated to the requesting party who, within one month, can accept or refuse the variations.

In case the interested party accepts the variations, the Nuclear Safety Council shall settle the amount of the corresponding variation.

If the requesting party were to not accept the modification in the public price, the Nuclear Safety Council, prior justification of the cost of the resources used to date, shall proceed to carry out the final settlement.

First Additional Provision

Article 2 of Law 15/1980, of the 22nd of April, on the creation of the Nuclear Safety Council, is modified and shall now read as follows:

Article 2.

The functions of the Nuclear Safety Council shall be the following:

a) To propose the necessary regulations regarding nuclear safety and radiological protection, to the Government, as well as the revisions that it considers advisable. Within this regulation, the objective criteria for the selection of sites for nuclear and first category radioactive installations shall be established, following the reports from the Autonomous Communities, in the manner and within the deadlines determined by regulations.

Similarly, it shall have the capacity to prepare and approve the Instructions, Circulars and Guides of a technical nature, relative to nuclear and radioactive

installations and for those activities related to nuclear safety and radiological protection.

b) To issue reports to the Ministry of Industry and Energy, prior to the adoption of the resolutions that this body may approve on matters regarding the awarding of authorisations for nuclear and radioactive installations, the transportation of nuclear substances or radioactive materials, the production and official approval of equipment that include radioactive sources or which generate ionising radiation, the exploitation, restoration or closure of uranium mines, and in general, all activities related to the manipulation, processing, storage and transportation of nuclear and radioactive substances.

To present reports, prior to the resolutions of the Ministry of Industry and Energy, regarding the authorisation for vendor companies and those that provide technical assistance for X-ray equipment and installations for medical diagnosis, and other equipment destined to radioactive installations, and to carry out the tasks of inspection and control.

To present the prior reports for those resolutions that in exceptional cases and circumstances are approved by the Ministry of Industry and Energy, on its own initiative or at the request of the Nuclear Safety Council, in relation to the removal and safe management of radioactive materials.

Such reports shall be mandatory in all cases, as well as binding when they be of a negative nature, or when they deny the authorisation for concessions, as well as in terms of the conditions that they establish if they are positive.

The processes in which these reports must be presented, as referred to in this section, can be suspended by the competent body for their resolution, exceptionally, and with an indefinite character, until their presentation or during a length of time considered adequate for them to be presented. Such suspensions must be justified with reasons.

c) To carry out all types of inspections in nuclear or radioactive installations, during the different phases: project, construction, operation, transportation, production and certification of equipment that include radioactive sources or which generate ionising radiations, and the approval or validation of packages destined for the transportation of radioactive substances, to guarantee the compliance with existing legislation and the conditions imposed in the corresponding authorisations, with the capacity to paralyse work in progress or activities when anomalies are detected that affect safety, and until that moment when these are corrected, with the possibility of proposing the annulment of the authorisation if these anomalies are not likely to be corrected.

d) To carry out the inspection and control of nuclear and radioactive installations during their operation, and until their decommissioning, with the aim of guaranteeing the compliance with all the established standards and conditions, of a general nature as well those specific ones imposed on the installation, in order to ensure that the operation of the aforementioned

installations does not generate unnecessary risk for persons or for the environment.

The Nuclear Safety Council has the authority to suspend the operations of installations or of the activities that they perform, for safety reasons.

e) To propose the initiation of sanction proceedings that it considers pertinent within the scope of its competences, according to the existing legislation.

Furthermore, the Nuclear Safety Council, when initiating a sanction proceeding in matters relating to nuclear safety and radiological protection shall emit a report, of a mandatory nature, within two months, for the adequate determination of the events that are the object of the proceeding. This report shall be presented when the proceeding is initiated at the instances of another body, or in the case where having been initiated as a result of a reasoned request from the Nuclear Safety Council itself, there be included in the aforementioned proceeding data other than that released by this same entity.

f) To collaborate with the competent authorities in the elaboration of the criteria to which the off-site emergency plans and those for the physical protection of nuclear and radioactive installations, as well as transportation, must be adjusted. Once these plans are formulated it shall participate in their approval.

To coordinate, in all those aspects related to nuclear safety and radiological protection, the measures for assistance and response to emergency situations, integrating and coordinating the different bodies and public or private companies whose participation is deemed necessary for the implementation of the functions attributed to this Organism.

Furthermore, to carry out whatever other activities in emergency matters that are assigned to it in the applicable regulations.

g) To control the measures for the radiological protection of workers that are professionally exposed, and of the public and the environment. To supervise and control the doses of radiation received by the operating personnel and the off-site radioactive material discharges from nuclear and radioactive installations, as well as their incidence, specific or accumulative, in the areas of influence of these installations.

To evaluate the environmental radiological impact of nuclear and radioactive installations and of those activities that imply the use of ionising radiation, according to the stipulations of the applicable laws.

To control and supervise the radiological quality of the environment throughout the national territory, in compliance with the international obligations of the Spanish State in this matter, without prejudice to the competencies that the different public administrations may have attributed to them.

Similarly, to co-operate with the competent authorities in matters relating to environmental radiological supervision beyond the areas of influence of the nuclear or radioactive installations.

h) To award, and when necessary, revoke the authorisations that correspond to the entities or companies that offer services in the field of radiological protection, as well as being responsible for the inspection and control, in matters of nuclear safety and radiological protection, of the aforementioned entities, companies, services and authorised centres.

To collaborate with the competent authorities in relation to monitoring the health of those workers that are professionally exposed as well as in the medical attention for persons potentially affected by ionising radiations.

To create and maintain the Register of External Companies, for the owners of nuclear or radioactive installations with workers classified as professionally exposed, and to carry out the control or the inspections on the aforementioned companies, that it deems necessary.

Similarly, it will be capable of, upon the request of an interested party, presenting declarations of favourable assessment regarding new designs, methodologies, simulation models or verification protocols related to nuclear safety and radiological protection.

i) To inform the Ministry of Industry and Energy regarding the concentration or activity levels, for their consideration as radioactive waste, of those materials that contain or incorporate radioactive substances, and for which there is no expected use.

j) To award and renew, through the performance of tests, established by the Council itself, the Licenses for Operators and Supervisors of nuclear or radioactive installations, the Diplomas for Heads of Radiological Protection Services, and the accreditations to manage or operate X-ray installations destined to medical diagnosis.

Furthermore, it shall award official approval for training and advanced training programmes and courses dealing specifically with matters of nuclear safety and radiological protection that confer the capacity to manage or to operate radioactive installations and the equipment of the X-ray installations destined to medical diagnosis, and those that allow for the performance of the functions of Head of Radiological Protection Services.

k) To carry out the studies, evaluations, and inspections of the plans, programmes, and projects necessary in all the phases of radioactive waste management.

l) To advise, whenever it is required to do so, the courts and organs of the public administration in matters relating to nuclear safety and radiological protection.

ll) To maintain official relations with similar foreign bodies, and to participate in international organisations with competences in the field of nuclear safety and radiological protection.

Similarly, it can collaborate with international bodies or organisations in programs of assistance on matters of nuclear safety and radiological protection, participating in their execution, be it directly, or by contracting third parties or entities for this end, always in compliance with the conditions determined by these organisations.

m) To inform public opinion, on matters of its competence, in the extension and with the periodicity that the Council determines, without prejudice to the publicity of its administrative actions, within the legally established terms.

n) To be informed by the Government, and to assist the Government, regarding engagements with other countries or international organisations in matters relating to nuclear safety and radiological protection, which shall be taken into account in the exercise of the functions that are attributed to the Council by this present Law.

ñ) To establish and carry out the subsequent tracking of research plans within the field of nuclear safety and radiological protection.

o) To gather precise information, and to assist when needed, regarding the affections that could originate in persons due to ionising radiations derived from the operation of nuclear or radioactive installations.

p) To inspect, evaluate, control, inform, and propose to the competent authorities the adoption of those preventive and corrective measures considered necessary in those exceptional or emergency situations that arise and which could affect nuclear safety and radiological protection, when they originate in installations, equipment, companies or activities that are not bound to the regime of authorisations established by nuclear legislation.

q) Any other, that in the field of nuclear safety and radiological protection, is legally attributed to it.

Second Additional Provision

The management of radioactive waste generated in the exceptional cases contemplated in article 2 of Law 15/1980, of the 22nd of April, that creates the Nuclear Safety Council, by the entity authorised to do so, can be carried out on account of the financial yields integrated in the fund that is referred to in the Sixth Additional Provision of Law 54/1997, of the 27th of November, of the Electricity Sector, when these management costs can not be reflected according to the existing legislation, as determined by the Ministry of Industry and Energy.

Third Additional Provision

A last paragraph is added to article 7.1 of Law 15/1980, of the 22nd of April, that creates the Nuclear Safety Council, which reads as follows:

When the resignation of the President and Counsellors occurs due to the end of the period for which they were appointed, the same shall continue to carry out their functions until those that will succeed them have taken possession of their new positions.

Fourth Additional Provision

Article 11 of Law 15/1980, of the 22nd of April, that creates the Nuclear Safety Council, is modified, and now reads as follows:

The Nuclear Safety Council shall remit, annually, to the Congress of Deputies and the Senate, a report on the development of its activities.

Fifth Additional Provision

Article 94.2 of Law 25/1964, of the 29th of April, on Nuclear Energy, shall be modified, according to the drafting of Law 54/1997, of the 27th of November, on the Electricity Sector, by adding a second paragraph, that reads as follows:

Nevertheless, when the circumstances of the case warrant it, if there be no direct damage or injury to persons or the environment, the Nuclear Safety Council can reprimand the title-holder of the activity and propose the corresponding corrective measures. In case this request is not attended to, the Nuclear Safety Council can impose coercive fines up to a maximum amount that cannot be greater than 20% of the established fine for the corresponding infraction, and propose, in this case, the initiation of the sanction proceedings. In any case the competent organ for the initiation of the sanction proceedings shall be informed of these activities.

Sixth Additional Provision

Tariff 1 of paragraph 4, article 11 of Law 17/1975, of the 2nd of May on the creation of the Autonomous Registry Organism of Industrial Property, is modified, by adding the following sections, 1.7, 1.8, and 1.9, that read as follows:

Tariff 1

1.7. Registering a brand, commercial name or establishment logos: 17.325 pesetas.

1.8. Renovating a brand, commercial name or establishment logos: 25.890 pesetas.

1.9. Delays: for delays in the payment of the registry fees, or the renewal fees, there shall be a surcharge of 25% within the first three months, of 50% in the three following months, up to a maximum of six months of delay.

Seventh Additional Provision

The following modifications are introduced into Law 32/1988, of the 10th of November, on Brand names:

1. Article 6 is repealed.

2. Paragraph 6 of article 7 shall now read as follows:

"6. The renewal shall be published in the Official Gazette of Industrial Property. If the renewal were not to be approved, 75% of the renewal fee shall be reimbursed, upon the request of the interested party".

3. Letter b) of paragraph 1, of article 16 shall read as follows:

"b) Facultatively, or in the case of a three-dimensional brand, if it is considered that the brand's reproduction does not show its details sufficiently, a description in duplicate of the aforementioned brand".

4. Paragraphs 2 and 4 of article 29, shall read as follows:

"2. Once the brand name is registered, the title shall be awarded, prior payment of the registry fee within a month, starting from the date of the publication of the announcement of the concession in the 'Official Gazette of Industrial Property'".

"4. The effectiveness of the concession shall be conditioned to the payment of the previously mentioned fee".

5. Paragraph 1 of article 44 shall read as follows:

"1. The inscription of the transfer or license must be requested through an official application, accompanied by one of the accrediting documents referred to in letter b) of article 11, of the Treaty on the Law of Brands, of the 27th of October 1994, if the transfer results from a contract. If the transfer takes place through a legal imperative, by an administrative resolution or from a judicial decision, the application must be accompanied by a testimony from the public authority that emitted the document, or else a copy of the document that serves as proof of the transfer, authenticated or legitimated by a Notary, or by another competent public authority. This same procedure shall govern the request for the inscription of embargoes and other judicial measures".

6. Paragraph 2 of article 51 is repealed.

Eighth Additional Provision. Fee on the use of spaces in museums and other cultural institutions belonging to the Ministry of Education and Culture.

Shall be added to Law 25/1988, of the 13th of July, which modifies the Legal Regime of State and Local Fees, and Restructures Benefits of a Public Character, the following article:

"Article 55" bis. Management, collection and affectation

1. The management and collection of the fee shall correspond to each of the Directorates-General or Autonomous Organisms on which the cultural institution depends.

2. The collected amount of this fee as regards the autonomous organisms of the Ministry of Education and Culture, shall be a part of the income budget of the corresponding managing organism".

First Transitory Provision

The settlement for those nuclear installations, which at the moment this Law comes into force have not yet had the definitive settlement regarding the studies, reports and inspections required for the operating authorisations, shall acquire a definitive character.

Second Transitory Provision

The brands, commercial names and establishment logos, whose concession has been published or whose renewal has been requested prior to the entry in force of this Law, shall be subject to the payment of the registry, or renewal, fee, respectively. Until the first renewal that takes place, after the entry in force of this Law, the brands, commercial names, and establishment logos that have already been awarded, shall be subject to the payment of the corresponding five year dues with the risk of expiry, according to the legal text in force at the moment of their concession or their last renovation.

Single Repeal Provision

All those dispositions that are contrary to what is established in this present Law are repealed, and specifically, article 10 of Law 15/1980, that creates the Nuclear Safety Council, and Royal Decree 3229/1982, of the 12th of November, which regulates the fees for services rendered by the Nuclear Safety Council.

Single Final Provision

This present Law shall become effective on the day following its publication in the Official State Gazette, without prejudice to what is established in the transitory provisions.

JUAN CARLOS R.

The President of the Government
JOSÉ MARÍA AZNAR LÓPEZ