

### Reforms by Type

The reforms and their objectives in the general plan do not correspond to those in the annexes in which Spanish government explains concretely every investment/reform.

Umbrella reform/Sector	Detailed measures	Objective	Timeline
<b>Urban and rural agenda, agricultural development and the fight against depopulation</b>			
Action Plan for sustainable, safe and connected mobility in urban and metropolitan areas	Recharging infrastructure deployment and electric vehicle promotion plan	All public administrations, public or private companies with vehicle fleets or any other public or private beneficiary that may own a vehicle.	As these are legislative and regulatory measures to promote the deployment of charging infrastructure and the promotion of electric vehicles, they will be processed following the procedure established for public administration. The processing will vary according to the regulatory rank in each case, with the approval of the regulations listed being foreseen for the period 2020-2023. The first regulatory changes have already been addressed during 2020.
	Sustainable Mobility and Transport Finance Act	The reform is aimed at the professional transport and mobility sector, administrations and the general public (including social actors, organisations and associations active in this field, etc.). In particular, the introduction of a revenue system that guarantees the necessary funds for the maintenance of the state road network is aimed at the owners of vehicles circulating on the state road network, whether national or foreign. In the case of heavy goods vehicles, it is intended to impose the necessary regulatory conditions so that the cost of this measure is borne by the shippers.	The law, which will have a cross-cutting nature and will include competences from several ministries, has already begun its journey in the framework of the Government's Delegate Commission for Economic Affairs, and has established a first milestone in the first half of 2021 with the elevation of the text for first reading in the Council of Ministers. Finally, its approval is expected in the second half of 2023.
Housing rehabilitation and urban renewal plan	Implementation of the Spanish Urban Agenda	Society as a whole, since the reform aims to change the way of working in the territory, towns and cities, with a strategic, transversal, integrated and comprehensive vision that allows the adoption of coherent and coordinated policies that improve the relationship of governance both at the level of administrations and with the private sector, the university and civil society.	The Urban Agenda is in itself a continuous process over time that includes specific projects, with a maximum implementation period of 2 years (of a normative nature) and other actions of a continuous nature that, through coordination with the rest of the international Agendas, sets an initial horizon of 2030. With regard to the preparation of local action plans, the timetable for their maximum implementation would be 2022.

<p>Implementation of the Long-term Strategy for Energy Rehabilitation in the Spanish Building Sector (ERESEE) and its action plan.</p>	<p>Society as a whole, as the measure aims to modernise the building stock, reducing consumption and consequently environmental impacts and running costs, and improving the habitability and usability of existing buildings. The reform also provides an important boost to the construction sector in general and to the renovation sector in particular.</p>	<p>The ERESEE has been finalised and submitted to the Commission in June 2020, and work is currently underway on the Action Plan for the implementation of the axes and measures described.</p>
<p>Housing Law</p>	<p>The Law will have a favourable impact on society as a whole and especially on the most vulnerable people and households, but it will also be positive for the development of the construction sector and, specifically, of renovation and rental.</p>	<p>Public consultation process prior to drafting (completed on 15 November 2020). Participatory process with representative agents. (4T 2020) Housing Sector Conference. (2T 2021) Public hearing/information process of the legal text. (1S 2021) Referral of the Preliminary Draft Bill to the Council of Ministers. (2T 2021) Approval of the Law by the Spanish Parliament. (3T 2022)</p>
<p>Law on the Quality of Architecture and the Built Environment and new National Architecture Strategy</p>	<p>It is a Law for all professionals and citizens in which the Administration must play an exemplary role and whose main objectives will be to promote links that foster the rapprochement of architecture with society and position it as an instrument capable of promoting social cohesion and the elimination of inequalities and discrimination, as a vector for economic recovery and as a key area for achieving environmental commitment.</p>	<p>Hearing procedure/public information on the legal text. (2T 2021) Referral of the Preliminary Draft Bill to the Council of Ministers. (4T 2021) Approval of the Law by the Spanish Parliament. (3T 2022)</p>
<p>Rehabilitation Offices ("one-stop-shop")</p>	<p>It is aimed at the population in general and, in particular, at homeowners' associations. The reform has a greater impact on those people and households with fewer economic resources, who usually have greater difficulties in the management of applications for aid and the development of the processes.</p>	<p>Participatory process with representative agents. (4T 2020 / 1T 2021). Sectoral Housing Conference. (2T 2021). Publication of the Royal Decree setting out the scope of the offices and their financing (2H 2021).</p>
<p>Improving the financing of rehabilitation actions</p>	<p>It is aimed at the population in general and, in particular, at homeowners' associations. The reform has a greater impact on those people and households with fewer economic resources, who usually have greater difficulties in accessing</p>	<p>Participatory process with representative agents. (4T 2020 / 1T 2021). Sectoral Housing Conference. (2T 2021). Publication of amendments to the Horizontal Property Law to facilitate financing for refurbishment by residents' associations. (3T 2022).</p>

		financing for renovation or improvement of the building stock.	
Green and digital transformation of agri-food and fisheries industries	Modification of the regulations governing commercial relations in the food supply chain. Law 12/2013, of 2 August, on measures to improve the functioning of the food supply chain.	The actors in the food supply chain: from production to distribution of agricultural or food products, excluding transport activities, hotels and restaurants, as well as sales to the final consumer.	Approval of draft law: 3 November 2020. Publication of the Law: Second half of 2021.
	Development and revision of the regulatory framework for the environmental sustainability of livestock farming.	Pig and poultry farms and the public administrations to which it shall provide, within the scope of its competences, the management of livestock and environmental matters.	Both regulatory provisions are expected to be published before the end of 2022. By 31 December 2023, the general Best Available Techniques (BAT) registration application will be operational for pig farms and for poultry farms. In relation to the revision of the management regulation, the full application to all operators is progressively implemented within approximately 2 years from its publication.
	Legislative framework on sustainable nutrition in agricultural soils. Regulations on pollution of agricultural origin.	Farmers, Public Administrations (in terms of elaboration of guides, dissemination tasks, control of activities, creation of registers...) and manufacturers of fertilisers or other materials that could be used in fertilisation.	Regulatory process started in September 2020. Publication in BOE and entry into force at the beginning of 2023. Some obligations included in the reform, such as the preparation of a fertilisation plan, establish transitional periods for compliance depending on the crop and its surface area, differentiating between irrigated and non-irrigated.
	Boosting the governance and sustainable management of Spanish irrigation systems	Units of the General State Administration and of the Autonomous Community authorities responsible for irrigation policy, water management and environmental policy, as well as representatives of society with interests in the irrigation sector.	Development of actions during 2021 and 2022, with a view to both instruments being fully operational in 2023, the first year of implementation of the national strategic plan for the CAP 2023-2027 in Spain, in order to take advantage of the synergies of the CAP with the PRTR.
	Implementation of the 2nd Action Plan of the Digitalisation Strategy for the agri-food sector and the rural environment.	Agri-food SMEs, farms and agri-food companies covering the entire value chain, including service and input companies, agrotech companies, and rural entrepreneurship companies, farmers and organisations representing the agri-food sector, future workers in the sector, agricultural advisors, etc.	Impact of the second action plan of the Strategy (2021-2023)
	Review of the national regulatory framework for the	The fishing sector as a whole. Management and scientific administrations.	The public information hearing is scheduled for the first half of 2021 for the three sub-measures. Publication in the BOE and entry into force is expected

	regulation of sustainable fisheries.		to occur in the last four months of 2022 in the case of the Laws and in the last four months of 2021 in the case of the Royal Decree.
<b>Resilient infrastructures and ecosystems</b>			
Ecosystems and biodiversity conservation and restoration	Conservation of terrestrial and marine biodiversity	Multisectoral: research sector, administrations, managers of marine protected areas, fisheries sector, agricultural sector, conservation organisations, private landowners, SMEs, custodians, generating benefits for the general urban and rural population.	Approval of different instruments between Q1 2021 and Q4 2022. Development of the Investment Plan throughout the entire period.
	Ecosystem restoration and green infrastructure.	Multisectoral, and benefits for the general population, mainly the population in rural areas more sensitive to the advance of desertification, but also the urban population (urban greening and connectivity).	Approval of Strategy in Q2 2021, and further development in the period.
	Sustainable Forest Management	Forestry sector, with benefits for the general population, especially in rural areas. Involves forest managers and farmers, forestry service companies, industries associated with forest products, SMEs located in rural areas, primary sector workers, land stewardship organisations, local authorities.	Approval in Q2 2022 and further development.
Coastal area and water resources preservation	Water plans and strategies and regulatory changes	General population	<p>Almost all legal and regulatory reforms are expected to be implemented by the fourth quarter of 2022. Thus, for each of the proposed reforms, the adoption forecasts are as follows:</p> <p>Modification of the Revised Text of the Water Law - expected to be launched during 2021.</p> <p>Modification of the regulation on hydrological planning and other regulations derived from planning - approval is expected during 2022.</p> <p>Modification of the regulation of the public water domain and other derived regulations - expected to be approved in the second half of 2021.</p> <p>half of 2021.</p> <p>Modification of the Royal Decree on the assessment of water status and other derived regulations - a draft guide has already been prepared and will be published in the coming months and an Instruction on the assessment of the status of water bodies, approved in October 2020. The reform of RD 817/2015 will be carried out by the end of 2022.</p> <p>Improvement of the regulatory and financial framework for wastewater reuse - push for a new Royal Decree on Reuse by the second half of 2021.</p>

			<p>Adoption of a new Royal Decree on the protection of water against diffuse pollution caused by nitrates from agricultural sources - expected to be adopted in the first quarter of 2022.</p> <p>Adoption of technical standards for the safety of dams and their reservoirs - to be adopted in the first quarter of 2021.</p> <p>Regarding plans and strategies:</p> <p>The DSEAR Plan, the draft of which has been subject to public consultation during the last quarter of 2020, will be approved in the first quarter of 2021. The third cycle basin plans will be approved in the fourth quarter of 2021 and must be communicated to the EC by 22 March 2022. Prior to the start of the approval process, the plans are subject to a public consultation period of no less than six months.</p> <p>public consultation period of no less than six months starting at the beginning of 2021.</p> <p>Approval of the second cycle flood risk management plans is planned for the end of 2021, following a similar timetable to that for the processing of the hydrological plans.</p> <p>The recast Strategy is expected to be available</p>
Sustainable, safe and connected mobility	Safe, Sustainable and Connected Mobility Strategy.	The reform is aimed at the professional transport and mobility sector, public administrations, the various social actors and the general public.	<p>The approval and implementation of the Safe, Sustainable and Connected Mobility Strategy is marked by the achievement of several phases. The first, the public debate, was held in the last quarter of 2020.</p> <p>After compiling all the contributions, the "document for debate" will be completed during the first quarter of 2021. Subsequently, it will be presented to Congress, the Senate and the Council of Ministers, and finally it is expected to be finally approved by the Council</p>
	Indicative rail strategy.	The target group of the reform are infrastructure managers, as well as all rail users in general and passenger and freight operators in particular. All of them will benefit from the railway actions of new developments, maintenance and renewal of the railway network.	<p>The approval and entry into force of the Indicative Strategy requires the achievement of several important milestones. The first is the start of environmental processing, a request that took place in June 2020. For the Indicative Strategy, an ordinary Environmental Assessment process will be carried out, in accordance with the criteria established by Law 21/2013, of 9 December, on environmental assessment. This decision underlines environmental sustainability as a key factor in the policies of the Ministry of Transport, Mobility and Urban Agenda. Another significant milestone is that the Indicative Strategy will be submitted to public information, expected in the third quarter of 2021. Once the public information has been made public, and depending on the allegations made, the final proposal of the Indicative Strategy will be drafted. Finally, the environmental body will technically analyse the dossier, which will conclude with the formulation of</p>

			the Strategic Environmental Statement and the final approval of the Indicative Strategy in the second half of 2022.
<b>A fair and inclusive energy transition</b>			
Renewable energies implementation and integration	Regulatory framework for the promotion of renewable generation	Citizens, energy sector players, project developers, public administrations	<p>During 2020, the regulatory development process has begun, including the referral of the PNIEC 2021-2030, Royal Decree Law 23/2020 of 23 June, the bases of the new auction system and its associated calendar (Royal Decree 960/2020 of 3 November and Order TED/1161/2020 of 4 December).</p> <p>The success of the new auction system will be tested during the first quarter of 2021.</p> <p>In parallel, the processing of the new rules that will regulate access and connection through auctions began in 2020:</p> <p>Royal Decree 1183/2020 regulating access and connection to electricity grids, has involved intense collaboration activity with the CNMC resulting in more robust regulation.</p> <p>CNMC Circular 1/2021 in coherence with this Royal Decree. It includes transparency in access for greater system competitiveness.</p> <p>The regulatory bases initiated during 2020 will speed up and serve as a driving force for the rest of the regulatory development and action that will focus on the period 2021 to 2023.</p>
	National Self-Consumption Strategy	Citizens in general, companies, local councils, the Autonomous Regions and the General State Administration itself are the target of the measures proposed in this reform.	<p>This reform builds on the new regulations developed since 2018 that have meant the beginning of the deployment of self-consumption in Spain.</p> <p>Likewise, the approval of the PNIEC 2021-2030 in the first quarter of 2020, which makes a clear commitment to self-consumption, gives rise to a favourable scenario for implementing this reform.</p> <p>The steps proposed to carry out this reform during the period 2021 to 2023 include:</p> <p>The preparation of the study and report on the potential for self-consumption in Spain.</p> <p>The publication of the National Self-consumption Strategy during 2021 and the deployment of its measures in the coming years.</p> <p>The establishment of a working group with Local Entities for the deployment of self-consumption in Spain.</p>
	Development of energy communities	Natural or legal persons, as well as town councils and other local bodies, Autonomous Regions and the General State Administration, which may form part of these organisations or promote them.	<p>Throughout 2020, progress was made mainly with the two tools mentioned below:</p> <ul style="list-style-type: none"> <li>- Conducting a public consultation in order to develop the most appropriate legal figures for these new realities while identifying the main challenges and barriers.</li> <li>- Royal Decree Law 23/2020 of 23 June, which introduced the figure of</li> </ul>

			<p>renewable energy communities into the Electricity Sector Law.</p> <p>Over the course of 2021, the preparation of models and documentation for the constitution of these entities will begin. Likewise, lines of promotion and dynamisation will be designed for this type of organisation.</p> <p>On the other hand, during the period 2021 to 2023 the different actions foreseen in this Component will be promoted. The implementation of the first pilot project of energy communities in the territory is expected to take place in the second quarter of 2023.</p>
	<p>Framework for innovation and technological development of renewable energies</p>	<p>Agents throughout the value chain linked to the development, promotion or participation in energy projects, including research and technology centres.</p> <p>In the case of biogas, sectors a priori outside the energy sector gain relevance, from potential biogas generators (livestock and agri-food industry, waste managers, public entities) to technologists, equipment suppliers and plant installers.</p>	<p>During 2020, the process of drawing up the roadmaps for Offshore Wind, Offshore Energy and Biogas has begun. On the other hand, with the approval of the PNIEC 2021-2030 in the first quarter of 2020, the starting points for the implementation of this reform have been established.</p> <p>The timetable for the reform focuses on the years 2020 to 2023, although the reform will take effect throughout the decade.</p>
<p>Electrical infrastructures, promotion of smart networks and deployment of flexibility and storage</p>	<p>Enabling framework for the integration of renewables into the energy system: grids, storage and infrastructures.</p>	<p>Public administrations, general population.</p>	<p>Period 2020-2021</p> <ul style="list-style-type: none"> <li>- Approval of the PNIEC: first quarter of 2021.</li> <li>- Approval of the Law on Climate Change and Energy Transition: fourth quarter of 2021.</li> </ul> <p>Energy Transition Law: fourth quarter of 2021.</p> <ul style="list-style-type: none"> <li>- Approval of the Long-term Strategy 2050: first quarter 2021.</li> <li>- Approval of Royal Decree-Law 23/2020: second quarter of 2020.</li> </ul> <p>Associated with R1, Milestone 1 "Definition of the regulatory and strategic framework for the promotion of a flexible and decarbonised energy system" has been defined, to be met in the first quarter of 2021 and whose indicator is the approval of the ELP 2050.</p>

	<p>Energy storage strategy and adaptation of the regulatory framework for energy storage deployment</p>	<p>Companies, SMEs, technology centres, energy communities and citizens.</p>	<p>In the framework of the development of the Energy Storage Strategy:</p> <ul style="list-style-type: none"> <li>- Preliminary public consultation: second quarter 2020.</li> <li>- Stakeholder consultation: second and third quarter of 2020.</li> <li>- Publication of the draft: last quarter of 2020.</li> <li>- Launch of the public consultation of the draft of the Energy Storage Strategy in the last quarter of 2020.</li> <li>- Approval of the final document: February 2021.</li> </ul> <p>In relation to the regulatory framework for storage:</p> <ul style="list-style-type: none"> <li>- Regulatory development: for the participation of storage in the electricity system. Developed between 2020 and the first quarter of 2021.</li> <li>- Adaptation of operating procedures for the deployment of energy storage. Carried out in the first quarter of 2021.</li> </ul> <p>The development of the measures envisaged in the strategy will take effect at least during the decade 2021- 2030.</p> <p>This reform is associated with Milestone 2: "Definition of the regulatory and strategic framework for the deployment of storage", completed in the first quarter of 2021, and which consists of the following indicators:</p> <ul style="list-style-type: none"> <li>- Publication of the Energy Storage Strategy, which establishes the measures to achieve an effective deployment of storage, quantifying the needs at 20 GW in 2030 and 30 GW in 2050.</li> <li>- Publication in BOE of RDL 23/2020.</li> <li>- Publication in BOE of RD 1183/2020.</li> <li>- Publication in the Official State Gazette of the CNMC Circular 1/2021, which establishes</li> </ul> <p>CNMC, which establishes the methodology and conditions for access and connection to the transmission and distribution networks of electricity production facilities.</p> <p>Publication in the BOE of the CNMC Resolution of 10 December 2020 adapting certain Operating Procedures for participation in balancing services.</p>
	<p>Developing the regulatory framework for aggregation,</p>	<p>SMEs, companies, especially in the industrial sector, consumers, energy communities.</p>	<p>Approval of Royal Decree-Law 23/2020 (introduction of the figure of the independent aggregator in Law 24/2013 on the Electricity Sector): second quarter 2020.</p>

	demand management and flexibility services		<ul style="list-style-type: none"> <li>- Rest of regulatory deployment: 2021 - 2022.</li> <li>- Transposition of Directive 2019/944: 2020 to 2023. 2023.</li> </ul> <p>This reform is associated with Milestone 3 "Regulatory development for flexibility and demand management", to be met in the second half of 2023 and whose indicators are:</p> <ul style="list-style-type: none"> <li>- Enabling the regulatory framework for the participation of demand-side management in the system through the publication in the Official State Gazette of the CNMC Resolution of 10 December 2020 adapting certain Operating Procedures for participation in balancing services. balance.</li> <li>- Transposition of Directive 2019/944</li> <li>- Creation of the figure of the independent aggregator (RDL 23/2020).</li> </ul>
	Sandboxes or regulatory testbeds	Companies in the energy sector (energy traders, distributors, energy service companies, etc.), renewable energy communities/citizen energy communities, companies located in island territories, etc.	<p>Approval of Royal Decree-Law 23/2020: second quarter 2020.</p> <p>Approval of the Royal Decree developing regulatory sandboxes: first quarter of 2022.</p> <p>Calls for regulatory testbeds: from 2021 to 2023 (extendable depending on the complexity of the execution of the actions).</p> <p>This reform is associated with Milestone 4 "Royal Decree for the development of regulatory sandboxes", which is expected to be fulfilled in the first quarter of 2022 and whose indicator is the publication in the BOE of the Royal Decree for the development of regulatory sandboxes.</p>
Renewable hydrogen roadmap and sectoral integration	Hydrogen Roadmap: a commitment to renewable hydrogen	Hydrogen consuming industry, the renewable energy sector, technology centres and and technology SMEs located along the hydrogen production value chain.	<p>Adoption of the Hydrogen Roadmap: fourth quarter of 2020. Its publication will be followed by the implementation of the measures set out in it.</p> <p>Approval of the Climate Change and Energy Transition Act: fourth quarter of 2021.</p> <p>Approval of a system of Guarantees of Origin for renewable hydrogen: second quarter 2022.</p> <p>The Strategy and the implementation of the measures envisaged in it will take effect in the period at least 2021-2030.</p>
Fair transition strategy	Implementation of Just Transition Agreements in energy transition areas.	The reform targets the specific sector of activity related to the closure of coal and nuclear power, the workers who will become unemployed, and the general population of these transition areas.	<p>Application for the closure of thermal power plants: from July 2020 and authorisations from the Ministry for Ecological Transition and Demographic challenge.</p> <p>Approval of the ITJ Statute 2Q2021</p> <p>Publication of diagnostic reports on the affected areas and participatory</p>

			public consultation processes: 1Q2022 Launch of prior consultation on the network access nodes and call for the first calls for tenders once the system operator determines the system operator determines the available capacity of each one. Signing of 12 Just Transition Protocols: December 2023.
<b>A public administration for the 21st century</b>			
Modernisation of public administration	Reform for the modernisation and digitisation of the administration	Public sector, in order to improve the efficiency of the overall economy and the welfare of citizens.	Reforms have started at the end of 2020 and will continue in 2021.
	Reform to promote the rule of law and the efficiency of the public justice system	Legal professionals, SMEs and the general public.	The procedural reform will take place between 2020 and 2023.
	Reform for the modernisation of the institutional architecture of economic governance	General State Administration.	Reforms to be implemented in the course of 2021, except for the reform of the General Deposit Fund, approved in the second half of 2020: - Financial Customer Protection Authority: draft law in 2021 and adoption in Parliament in 2022. - Resolution framework: processing during the second half of 2021. - General Accounting Plan: reform applicable to financial years beginning on or after 1 January 2021. Approved by the Council of Ministers on 12 January 2021 and published in the BOE on 30 January 2021. - The Audit Regulation: approved by the Council of Ministers on 12 January 2021 and published in the BOE on 30 January 2021. Some precepts have their entry into force deferred, such as, for example, the internal organisation and structure requirements for auditors who audit public interest entities, the entry into force of which is deferred by 18 months.
	National Public Procurement Strategy	On the one hand, the administrative units involved in the management, regulation and control of public procurement (i.e. public administrations); and, on the other hand, the economic operators involved in public procurement. The knock-on effect of public procurement on the economy (given that it mobilises around 10% of GDP) can support the	In 2021, the Strategy proposal is expected to be drafted and approved by the Cooperation Committee. To this period should be added the time required for the approval process by the OIRESCON, a functionally independent entity of the Ministry of Finance. Once the Strategy has been approved, it will be in force for four years (as this is the time horizon established by the Law), during which time the general lines indicated must be specified in the adoption of specific measures by the different Public Administrations.

		assertion that this project's target group is the Spanish economy as a whole.	
	Administrative capacity building	All actors potentially interested in the Plan: companies, individuals and public administrations.	The main legal reforms have already been approved in the second half of 2020, through Royal Decree-Law 36/2020 of 30 December, approving urgent measures for the modernisation of the Public Administration and for the implementation of the Recovery, Transformation and Resilience Plan. Throughout the life of the Plan, all additional instruments needed to achieve the full deployment of the effects of the reform will be put in place.
<b>Modernisation and digitalisation of industry and SMEs, entrepreneurship and business environment, recovery and transformation of tourism and other strategic sectors</b>			
Industrial Policy Spain 2030	Spanish Industrial Impulse Strategy 2030	The productive industrial sector in a broad sense, including manufacturing industry, industrial services, extractive, agricultural, livestock, forestry and fishing industries, generation, distribution and supply of energy and energy products, industrial activities for the promotion of culture, tourism and other industries.	2021-2023
	Política de residuos e impulso a la economía circular	Companies and SMEs, administrations, and benefits to the general population.	Approval of the different policy instruments during 2020 and 2021, and subsequent implementation during the period of validity of the plans and standards.
Fostering SME growth	Improving Regulation and the Business Climate	Economic operators in general: companies, professional associations, people working in regulated professions, etc. And the general public in general.	Law on Business Creation and Growth: - Approval of the draft Law by the Council of Ministers and referral to Parliament in the fourth quarter of 2021. - Approval of the Law in Parliament in the fourth quarter of 2022. Regulatory improvement and reinforcement of the internal market throughout the national territory: - Implementation of a platform for the filing and registration of files relating to operator protection mechanisms in Q1 2021. - Creation of the Sectorial Conference on Regulatory Improvement and Business Climate in the third quarter of 2021. The draft constitution agreement, the internal operating regulations and the proposed agenda, which includes the main areas to be addressed at the constitutive meeting and in which the future work of the Sectorial Conference will be framed, are currently being prepared. The topics to be addressed include the

			<p>monitoring of the structural measures accompanying the recovery strategy, measures to adapt the framework in areas such as digital transformation, horizontal and sectoral actions for good economic regulation; detection and sharing of useful sources of information; and monitoring of relevant agreements adopted at other sectoral conferences).</p> <ul style="list-style-type: none"> <li>- Signing of the Collaboration Protocol with the CNMC in the third quarter of 2021.</li> <li>- Training and dissemination courses in the first, second, third and fourth quarter of 2021.</li> </ul> <p>Proportionality test:</p> <ul style="list-style-type: none"> <li>- Approval of the Royal Decree in the second quarter of 2021.</li> </ul> <p>Lawyers and Solicitors:</p> <ul style="list-style-type: none"> <li>- On 29 September 2020, the Council of Ministers approved the Draft Law amending three legislative texts related to the professional practice of Lawyers and Solicitors: the Law 34/2006 of 30 October on access to the professions of Lawyer and Court Attorney, as well as certain provisions contained in the Law 2/2007 of 15 March on professional societies, and the Royal Decree-Law 5/2010 of 31 March extending the validity of certain temporary economic measures.</li> <li>- Approval of the Law in Parliament in the second quarter of 2021.</li> </ul> <p>Reform of the insolvency framework:</p> <ul style="list-style-type: none"> <li>- Approval of the Draft Law by the Council of Ministers and referral to Parliament in the second quarter of 2021.</li> <li>- Approval of the Law in Parliament in the fourth quarter of 2021.</li> </ul>
Entrepreneurial Strategy Spain Nation		<p>The main target group are entrepreneurs and small and medium-sized enterprises in need of support for growth, innovation and digitalisation. And in particular, new, fast-growing (emerging) and highly innovative companies whose corporate purpose is to solve a problem or improve an existing situation through the development of products, services or processes that are new or substantially improved compared to the state of the art and which carry an implicit risk of technological or industrial failure. With a life span of no more than five years and with a stable workforce of less than 50 employees. Not listed on an official secondary securities market.</p> <p>The different support centres or networks</p>	2020-2023

		(Chambers of Commerce, Professional Associations, Entrepreneur Service Points, etc.) that make up the support networks listed above will also benefit from the reform.	
Modernisation and competitiveness of the tourism sector	RD developing the State Financial Fund for Tourism Competitiveness	Companies in the tourism sector.	Last quarter of 2021.
Digital connectivity, cybersecurity, 5G deployment	Reform of the telecommunications regulatory framework: General Law, Regulatory Instruments and Enforcement Instruments	Telecommunications operators, digital infrastructure operators, citizens in general.	Connectivity and Digital Infrastructure Plan: Approval in December 2020. General Telecommunications Law: Approval of the draft Law in Council of Ministers in 2021 and in Parliament in Q2 2022. European Commission Recommendation on Connectivity C(2020) 6270. The incorporation of the toolbox resulting from the implementation of the European Commission's Recommendation on Connectivity C(2020) 6270 into the Spanish legal framework will be carried out within the general telecommunications law in those elements that require the status of law. - The instruments for implementing the reform (reverse 112 system, ....) will be put out to tender in 2021 and put into service in 2022.
	5G Roadmap: Spectrum Management and Assignment, Reduction of Deployment Burdens, 5G Cybersecurity Act and Support for Local Entities	Telecommunications operators and their supply chain (suppliers, telecommunications equipment and software manufacturers, installers, software developers)	Completion of the second digital dividend: 31 October 2020. 5G Technology Promotion Strategy: Approval in December 2020. Tender for the 700 MHz band: Second half of 2021. Tender for the 26 GHz band: Second half of 2022. Burden reduction: legal instrument to be processed in the last half of 2021. 5G Cybersecurity Law: Start of parliamentary procedure in 2021 and approval in Q4 2022. Delivery of courses to local entities until Q4 2023.
<b>Promotion of science and innovation and strengthening of the capabilities of the National Health System</b>			
National Strategy for Artificial Intelligence	National AI Strategy	Citizens, companies, public administrations, education, training and research centres.	2021/2023
Institutional reform and capacity building in the national science, technology and innovation system	Reform of the Law on Science, Technology and Innovation with three key axes: improved governance, new scientific career and knowledge transfer.	Research personnel and SECTI agents (universities, tractor companies, SMEs, technology centres, PRIs, knowledge transfer offices, investors, etc.), as well as the transfer offices of the knowledge generating centres (research centres and universities), and spin-offs arising from their lines of research.	Prior consultation published for the drafting of the regulatory amendments between 24/11/2020 and 09/12/2020. Publication in the BOE scheduled for the first quarter of 2022.

	Spanish Science, Technology and Innovation Strategy 2021-2027 (EECTI) and advanced development of the Science, Technology and Innovation Information System (SICTI).	Drawn up by the SECTI's coordination agents (general coordination by the State, coordination by the Autonomous Regions in their territories), the Strategy is aimed at the R&D&I coordination, execution and financing agents, who will carry out the actions included in the development plans.	The Strategy has been approved by the Council of Ministers on 08/09/2020. The advanced development work on the SICTI started at the end of 2020 and will be carried out in 2021 and 2022 until the beginning of 2023 (the necessary tenders are currently underway).
	Reorganisation of Public Research Organisations (PROs) and rationalisation of their structure and functioning.	NSA PROs.	The Royal Decree was initiated in mid-2020 and published in the first quarter of 2021.
Renewal and expansion of the capabilities of the National Health System	Strengthening Primary and Community Care	General population	The reforms will start in 2021 and will be completed in 2023.
	Public health system reform	General population	The reforms will start in 2021 and run until 2023.
	Strengthening cohesion, equity and universality	General population	The reforms will start in 2021. The draft Law will be approved by the Government in Q1 2022 and is expected to be approved by Parliament in Q4 2022. The rest of the reforms will be finalised in 2023.
	Reinforcement of professional skills and reduction of seasonality	Health professionals	The reforms will start in 2021. The draft law amending the Framework Statute will be approved by the Government in the second half of 2022 and is expected to be passed in Parliament before the end of 2023. The Royal Decree on the improvement of specialised health training will be approved before Q1 2022.
	Reforming the regulation of medicines and medical devices and improving access to medicines.	General public, professionals and the pharmaceutical industry sector	The reform will take place in 2021 and 2022. In Q4 2022 the draft law will be approved by the Spanish Government and submitted to Parliament.
<b>Education and knowledge, lifelong learning and capacity building</b>			
National Plan for Digital skills	National Plan for Digital skills	Companies and citizens	2020/2021 (Already approved: <a href="https://www.lamoncloa.gob.es/consejodeministros/referencias/Paginas/2021/refc20210126.aspx">https://www.lamoncloa.gob.es/consejodeministros/referencias/Paginas/2021/refc20210126.aspx</a> , REPORT on the National e-Skills Plan. Digital Skills Plan)
Strategic plan for Vocational Training	Plan for the modernisation of vocational training.	Students, teaching staff, centres of the single vocational training system, and companies. Administrations, social partners, productive sectors, active population (unemployed and employed).	1 September 2020 - 2024

		The benefit of this action is both individual and collective, for society as a whole, for the productive system and for the economy, by being able to maintain a catalogue of training offers adapted to the needs of the productive sectors, which improve the employability of people and the competitiveness of companies.	
	Law on the Organisation of the integrated VET system linked to the National Qualifications System.	General population	2021-2022
Modernisation and digitalisation of the education system, including early years education from age 0 to 3	Approval of Organic Law 3/2020, of 29 December, amending Organic Law 2/2006, of 3 May, on Education.	The different sectors that make up the educational community as a whole: pupils, teachers, parents, school owners (public and private) and educational and complementary services staff.	The timetable for the implementation of the Law is set out in the Fifth Final Provision.
	Design and application of a new curricular model based on key competences, prioritising fundamental learning, and regulation of inclusive academic planning.	Pupils, teachers, educational centres, the educational community in general and society as a whole.	The timetable for the implementation of the curriculum is set out in sections 3, 4 and 5 of the Fifth Final Provision of the new Law: 3. The modifications introduced in the curriculum, organisation and objectives of primary education will be implemented for the first, third and fifth grades in the school year that begins one year after the entry into force of this Law, and for the second, fourth and sixth grades. in the school year beginning two years after the entry into force of this Act. 4. The modifications introduced in the curriculum, organisation, objectives and programmes of compulsory secondary education shall be implemented for the first and third years in the school year beginning one year after the entry into force of this Act, and for the second and fourth years in the school year beginning two years after the entry into force of this Act. 5. The modifications introduced in the curriculum, organisation and objectives of the baccalaureate shall be implemented for the first year in the school year beginning one year after the entry into force of this Law, and for the second year in the school year beginning two years after the entry into force of this Law.
	Comprehensive Reform of the University System	Universities. University teaching and research staff. University students	The implementation of the reform will be phased in gradually. Several elements of the reform have already been reformed in 2020 and the remaining elements will be completed between 2021 and 2023. Firstly, the reform of the university grant and public price systems has already started in 2020 and will be consolidated in the coming years. For their part, the Royal Decrees on the organisation of academic teaching

and the creation, recognition, authorisation and accreditation of universities are expected to be submitted to the Council of Ministers in the third quarter of 2021.

The Resolution for the criteria and standards of the official degrees in non-attendance mode will be published in the first quarter of 2021.

With regard to the Preliminary Draft Bill to amend the LOU, it is expected to be approved by the Council of Ministers in the fourth quarter of 2021, so that it can then be submitted to Parliament for approval by the Spanish Parliament in the second quarter of 2023, although it is difficult to foresee exactly how long the parliamentary procedure will take. Once the amendment to the LOU has been approved and once it comes into force, the implementation timetable and the consequent regulatory development will begin.

**The new care economy and employment policies**

<p>Emergency plan for the care economy and reinforcement of inclusion policies</p>	<p>Strengthen long-term care and promote change in the model of support and long-term care.</p>	<p>Elderly people, people with disabilities and dependent people in need of support and long-term care.</p>	<p>The Plan de Choque en Dependencia 2021-2023 has an implementation timetable that will guide this reform, together with the investments foreseen in line C22.</p> <p>Some of these major milestones will be as follows:</p> <p>Assessment of the SAAD throughout 2021, and presentation of the findings to the Territorial Council in the first half of 2022.</p> <p>Approval in the first quarter of 2021 of a waiting list reduction plan.</p> <p>Amendment of the Agreement on Accreditation of Centres and Services of the SAAD, also in the first half of 2021.</p> <p>Recognition of telecare as a subjective right of dependent persons, amendment of its regulation and access to the telecare service for all dependent persons with a recognised degree of dependency who live at home during 2022.</p> <p>Assessment in 2021 of the current situation of the services in each Autonomous Community and the cost of the proposed improvements, and agreement of the Territorial Council for their implementation in 2022 and 2023.</p> <p>Agreement of the Territorial Council in 2021 for the regulation of the figure of the Personal Assistant.</p> <p>Review over the course of 2021 of the minimum common criteria established by the Territorial Council in relation to co-payments for dependent persons.</p> <p>In order to draw up and implement the National Deinstitutionalisation</p>
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Modernising public social services and providing them with a new regulatory framework	All citizens, and especially the most vulnerable groups that use social services, and their professionals.	A White Paper will be drafted in 2021, in collaboration with all the agents and administrations involved and with the technical assistance of the OECD. In the first half of 2022, a first draft of the Social Services Law will be presented to the Territorial Council and in the second half of the year, the Preliminary Draft Law will be presented to the Council of Ministers. After the parliamentary discussion process, the Law will be approved in 2023.
Pass a new law to protect families and recognise their diversity.	All types of families	In the first half of 2022 a first draft of the Social Services Act will be presented to the Territorial Council and in the second half of 2022 the Preliminary Draft Act will be presented to the Council of Ministers. After the parliamentary discussion process, the Law will be approved in 2023.
Reform the system for humanitarian reception and applicants for international protection in Spain.	Applicants and beneficiaries of asylum or subsidiary forms of international protection.	EASO needs assessment: q4 2020 Change of organisational structure of the EMW: q2 2021 Finalisation of the implementation of the EASO Operational Plan oriented to the change of the reception model: q4 2021 <ul style="list-style-type: none"> <li>o Definition of the system of indicators to determine the referral to the reception system as sufficient (conditions of the Reception Directive) or reinforced.</li> <li>o Definition of the catalogue of benefits to be provided in the Sufficient Reception System, and in the Enhanced Reception System, accommodating the latter to the expectation of transition to the phase of Preparation for Autonomy of the beneficiaries.</li> <li>o Definition of the system of indicators to determine the quota of applicants that would correspond to each Devolved Region in the phase of autonomy.</li> <li>o Quantification of the number of applicants who in the next three years may go to each level of reception (sufficient or reinforced).</li> <li>o Quantification of the additional accommodation needs in the reception system over the next three years, by type of resource, geographical location and type of protection (Basic or Enhanced).</li> <li>o Definition of a new model for a framework agreement with the ACs - pilot with one Autonomous Community.</li> </ul> Mapping of current capacities and report identifying the specific needs per region: q2 2021. Identification of potential new resources and negotiation with owning bodies and administrations for the acquisition/use of buildings: q3-q4 2021

			Regulatory reform of the system (Ministerial Order on the operation of centres): q1 2022 Identification of State-owned buildings suitable for transfer and/or purchase: q3 2021.
	Improve the system of non-contributory economic benefits of the General State Administration.	Groups in a situation or at risk of social exclusion who are beneficiaries (or potential beneficiaries) of non-contributory economic benefits from the General State Administration. The persons included in the sections indicated above are, in most cases, in one or more of the following groups: children and young people; the elderly; persons with disabilities; migrants; women victims of gender-based violence; victims of discrimination; the homeless; persons from ethnic minorities; prisoners and ex-prisoners; persons with addiction problems; and other persons in a situation or at risk of social exclusion.	Year 2020: - Q2: Approval of the Minimum Living Income (Royal Decree-Law 20/2020, of 29 May, establishing the minimum living income). Year 2021: - Q2: Definition and implementation of the governance model for inclusion, based on the regulatory development of the MVI Monitoring Committee and the MVI Advisory Council. - Q4: First phase of the procedure for the reorganisation and simplification of the system of non-contributory economic benefits, starting with the modification of the MVI Law based on a self-amendment for the improvement of the MVI for families with dependent minors. Year 2022: - Q2: General regulation for the development of the MVI. - Q3: Plan for the reorganisation and simplification of the system of non-contributory economic benefits of the General State Administration. - Q4: Regulatory development of the employment incentive linked to the IMV. Year 2023: - Q3: Regulatory modification for the integration into the MVI of some of the benefits included in the Plan for the reorganisation and simplification of the system of non-contributory economic benefits of the General State Administration.
New public policies for a dynamic, resilient and inclusive labour market	Regulation of remote working	Workers and companies, as well as public administrations. The legislation on teleworking is all-encompassing because it covers all sectors of activity, with due specialisation in the public administration.	Reform carried out with the approval of RDL 28/2020, of 22 September, and RDL 29/2020, of 29 September, on telework in Public Administrations. RDL 29/2020 requires a regulatory development to be carried out within six months.
	Measures to close the gender gap	Working people and companies	Royal Decree 902/2020 of 13 October on equal pay for men and women has been approved. The Royal Decree will enter into force six months after its publication and during this time an IT tool will be developed to facilitate compliance with the provisions of Royal Decree 902/2020. Royal Decree 901/2020, of 13 October, regulating equality plans and their registration and amending Royal Decree 713/2010, of 28 May, on the registration and deposit of collective bargaining agreements and collective

		labour agreements, has been approved. RD 901/2020 has entered into force within three months of its publication.
Regulation of the work of home-delivery workers by digital platforms	The reform targets all persons providing services on so-called digital platforms.	Second quarter of 2021.
Simplification of contracts: Generalisation of permanent contracts, causality of temporary contracts and adequate regulation of training contracts.	The reform is aimed at all people in paid employment, but especially at those whose employment relationship is regulated by a temporary contract, which according to the latest available data is close to 4 million people. Most of the people working under this type of fixed-term contract are young people, with a higher proportion of women and a greater concentration in activities such as construction, hotels and catering and commerce.	2021
Modernisation of active employment policies.	Working, unemployed and employed people and companies.	2021-2022
Establishment of a permanent mechanism for internal flexibility, job stability and retraining of workers in transition	The reform is aimed at all employees, because it is designed to protect all sectors of activity that are experiencing an activity crisis, regardless of its cause, with a combination of different measures, from the temporary suspension of the employment relationship to the reduction of working hours.	2021
Review of subsidies and bonuses for employment contracts.	Working people and companies	2022
Modernisation of collective bargaining.	The reform targets all wage earners and specifically those whose working conditions are regulated by a collective bargaining agreement in its different areas of application. The Collective Bargaining Agreements Statistics for the last year with closed data, which is 2019, records 4,359 agreements with economic effects in that year, covering 9.6 million people.	2021
Modernisation of contracting and subcontracting of business activities.	The reform targets all salaried persons working in companies that, through commercial contracts, provide their services as subcontractors to a main	2021

		company for the performance of tasks that are complementary to their main activity.	
	Simplifying and improving the level of unemployment benefits	People who have exhausted their contributory benefit and are still unemployed and people who have paid more than six and less than twelve months of contributions, so that they are not eligible for contributory benefit.	2022
	Digitalisation of the SEPE for its modernisation and efficiency (investment included in component 11).	Working, unemployed and employed persons and companies. SEPE.	2021-2023
<b>Promotion of the culture and sports industries</b>			
Valorisation of the cultural industry	Development of the Artist's Statute and Promotion of investment, cultural patronage and participation	Workers in the cultural sector (Artist's Statute) and companies and individuals (promotion of private investment).	Artist's Statute: 2021: Establishment of the Interministerial Commission for the Artist's Statute and elaboration of normative proposals. 2022: Start of regulatory procedure During 2021-2023, measures to encourage private investment in the cultural sector will be implemented.
	Strengthening copyright and related rights	Users of the services of the administrative units with competence in the field of copyright and related rights: holders of the aforementioned rights, their representatives, companies using intellectual property rights in their activity, intellectual property rights management entities.	During the current XIV Legislature.
Spain audio-visual hub	Reform of the regulatory framework for the audiovisual sector	Providers of the linear and on-demand television audiovisual communication service and of the user-generated video exchange service through the platform. Individuals and companies engaged in film and audiovisual creation, production, distribution, exhibition and dissemination activities, as well as related technical industries.	Parliamentary processing of the General Law on Audiovisual Communication is expected to begin in the second session of Congress in 2021 and the law is expected to be approved in the first quarter of 2022. The preliminary draft reform of the General Cinema Law will be open to public consultation in April 2021, with final approval expected in the summer of 2023. The "Spain European Audiovisual Hub" Plan was approved by the Council of Ministers on 23 March 2021.
Sports industry promotion plan	New Sports Law	The Spanish population as a whole, especially the sports sector.	2021-2022
	Sports Professions Act	Professions in the sports sector	2021-2023

	National strategy for the promotion of sport against sedentary lifestyles and physical inactivity	The Spanish population as a whole.	2021-2023
<b>Modernisation of the tax system for inclusive and sustainable growth</b>			
Measures and actions to prevent and combat tax fraud	Adoption of the anti-fraud law	All contributors.	<p>From the day after the publication of the Law on measures to prevent and combat tax fraud (second quarter of 2021). The entry into force of the regulation is scheduled for the second quarter of 2022.</p> <p>In the last quarter of 2022 a provisional assessment of the effects of the Anti-fraud Law will be made by the Tax Agency (Directorate General of Cadastre in the case of the reference value). In the last quarter of 2023 the Tax Agency (General Directorate of Cadastre, in the case of the reference value) will present an evaluation report proposing, in the light of its results, the maintenance of the measures included in the law, their modification or their suppression.</p> <p>In addition, before the end of 2021, additional measures in the field of digitalisation to be deployed in 2022 and 2023 will be analysed with the organisations representing the self-employed and SMEs to facilitate the standardisation and standardisation of invoicing and registration obligations that go beyond the first step of banning malicious software.</p>
	Modernisation of the Tax Agency.	<ol style="list-style-type: none"> <li>1. Tax Administration (AEAT, Economic-Administrative Courts and Directorate General for Taxation).</li> <li>2. AEAT offices and their employees.</li> <li>3. All taxpayers.</li> </ol>	<p>Preparation of the Agency's Budget for the years 2022 and 2023 reflecting the projected investments for each financial year before 31 December of the immediately preceding year. Approval of the General Guidelines of the Tax Agency's Annual Tax and Customs Control Plan for 2021, 2022 and 2023 in January of each year.</p> <p>Moreover, as indicated in R1, before the end of 2021, additional measures in the field of digitalisation to be deployed in 2022 and 2023 will be discussed with the organisations representing the self-employed and SMEs to facilitate the standardisation and standardisation of invoicing and registration obligations that go beyond the first step of banning malicious software.</p> <p>Finally, at the end of each year, an assessment will be made of the Tax Agency's staff numbers.</p>
	Enhancing taxpayer assistance.	Taxpayers. In particular, entrepreneurs starting up their business, the self-employed and SMEs, landlords and tax professionals, as well as taxpayers who need assistance in processing tax	<p>In the last quarter of 2021, 2022 and 2023 ADIs 2, 3 and 4, respectively, will be opened.</p> <p>In the second quarter of 2021, corporate income tax data will be made available to taxpayers and in the last quarter of each year the option of introducing improvements to the system will be assessed.</p>

		procedures, with longer opening hours than conventional offices.	In the first quarter of 2021 the VAT draft will be made available to taxpayers and in the first quarter of the following years the results obtained and the possibilities for improvement will be evaluated. As for Personal Income Tax, in the second quarter of 2021, taxpayers will be able to incorporate the information from the tax books into RentaWeb. Improvements will be introduced in subsequent years' campaigns, following an evaluation in the first months of the year of the results obtained in the previous year.
	International aspect	Taxpayers holding investments in jurisdictions other than that in which they are resident for tax purposes.	2021 and beyond
	Cooperative model	Large companies, associations and professional tax associations, SMEs and the self-employed. Tax administration and jurisdictional bodies.	Adherence to the already approved Codes of Large Companies, Associations and Associations of Tax Professionals and Tax Advisors will be promoted, as well as the approval and signing of the Codes of Good Practices of SMEs and the self-employed. In addition, the submission of Transparency Reports by Large Companies to the Tax Agency will be encouraged.
Tax reform for the 21st century	Measures taken in 2020 and 2021 to mitigate the effects of the COVID-19 pandemic: Among others: deferral of tax and customs debts, suspension and extension of tax deadlines, non-commencement of the enforcement period in certain circumstances, facilities for simplified personal income tax and VAT regimes, facilities for filing self-assessment of corporate income tax, tax benefits and other deductions for the culture and film sector, and for the automotive sector, exemption from transfer tax and legal acts for moratoriums, reduction of	All those who have been directly or indirectly affected by the economic impact of the pandemic affected by the economic impact of the pandemic: families, workers and the self-employed, SMEs and companies in general, specific sectors and public administrations.	Most of the reforms have a transitional implementation period (for the duration of the COVID-19 pandemic) and have therefore been implemented during the 2020 financial year. However, some of the implemented reforms extend beyond 2020 and some of them are even permanent. Thus, without wishing to be exhaustive, several measures will extend their effects in 2021, in whole or in part. This is the case, for example, of the application of the 0% VAT rate to supplies, imports and intra-Community acquisitions of goods necessary to combat the effects of COVID-19, referred to in measure 11, or the application of the 4% VAT rate to supplies, imports and intra-Community acquisitions of disposable surgical masks, referred to in measure 30, which will be extended until 31/12/2021. The application of the 0% VAT rate to supplies, imports and intra-Community acquisitions of COVID-19 vaccines and in vitro diagnostic medical devices, referred to in measure 34, will end on 31/12/2022. In turn, as indicated above, some measures have been introduced on an indefinite basis, including, among others, the application of the 4% VAT rate to digital books, newspapers and magazines, referred to as measure 12, the amendment of the Corporate Income Tax Act to encourage investment in film productions and audiovisual series, referred to in measure 18, in the improvement of the deduction for donations, gifts and contributions to which personal income taxpayers are entitled, see measure 19, in the review

<p>port taxes, temporary reduction of the VAT tax rate to 0% for certain goods necessary to combat the effects of the pandemic, reduction of port taxes, temporary reduction of the VAT rate to 0% for certain goods necessary to combat the effects of the pandemic and definitive reduction of the VAT rate to 4% for digital books, newspapers and magazines, relaxation of fiscal and budgetary rules for autonomous communities and local corporations, and creation of the COVID-19 Fund and the Fund to support the solvency of strategic companies.</p>		<p>of the personal income tax exemption for payments in kind derived from indirect formulas for the provision of the company canteen service, mentioned in measure 33, or in the personal income tax exemption for the minimum living income, referred to in measure 35.</p>
<p>Analysis of tax benefits</p>	<p>Collectives that form part of economic or social sectors that enjoy tax benefits.</p>	<p>An evaluation of fifteen tax benefits selected by the working group for their quantitative and qualitative importance is proposed to be carried out over the period 2021 to 2023. Each year an evaluation of five tax benefits of our tax system will be carried out. In the second quarter of 2021, a working group has been set up within the State Secretariat of Finance. In the first quarter of 2022, 2023 and 2024, the corresponding report and the conclusions of the analysis of the tax benefits analysed in the previous year will be presented and, if necessary, reform decisions will be taken, if the economic situation allows it. The evaluation report will be published on the website of the Ministry of Finance. In the first quarter of 2023, the reforms resulting from the decisions taken on the basis of the first analysis will be published.</p>
<p>Establishment of a committee of experts on tax reform</p>	<p>Both taxpayers who may be affected by the changes in taxation and others who, despite not being taxpayers, benefit from the positive effects of the tax measures by enhancing certain public</p>	<p>The committee of experts has been set up in the second quarter of 2021. The White Paper will be delivered to the Ministry of Finance in the first quarter of 2022. The government in the first quarter of 2022 will evaluate the white paper</p>

	<p>policies, such as environmental preservation or health protection.</p>	<p>and take decisions on relevant policy amendments, in line with the economic situation.</p> <p>Tax reform measures will be accompanied by an analysis of their distributional impact. In particular: (i) the improvement or otherwise of the progressivity of the system; (ii) impact on vulnerable groups and (iii) impact on families with children. It will also analyse the distribution in the taxation of labour versus the taxation of capital, as well as the taxation of large corporations.</p> <p>The date of entry into force of the tax reform will be the first quarter of 2023.</p>
<p>Reform of fiscal measures contributing to the ecological transition</p>	<p>The state tax on landfilling and incineration is levied on the producer of the waste, be it a private company that delivers its waste to the landfill or incineration plant, or the municipalities in the case of landfilling or incineration of their municipal waste.</p> <p>In relation to the tax on non-reusable plastic packaging, natural or legal persons who carry out the manufacture, import or intra-Community acquisition of non-reusable plastic packaging.</p> <p>The tax on fluorinated greenhouse gases is aimed at the manufacturer, importer and intra-Community purchaser of such gases. In this way, by taxing the gases at the beginning of the distribution chain, better traceability of the gases can be ensured and thus avoidance of possible avoidance of payment of the tax levied on them can be avoided.</p> <p>Finally, the remaining measures aim to achieve more sustainable and environmentally friendly mobility, which will benefit the whole population.</p>	<p>In the second quarter of 2021, the Council of Ministers will approve the referral to the Spanish Parliament of the draft law regulating taxes on plastics and waste.</p> <p>In the third quarter of 2021, the Law regulating taxes on plastics and waste will be approved and enter into force.</p> <p>In the first quarter of 2022 the proposals of the expert committee in this field will be analysed. In the first quarter of 2022, registration and circulation taxes will be analysed and revised.</p> <p>In Q2 2022, the reform of the Fluorinated Gas Tax will be approved.</p> <p>In Q4 2022, hydrocarbon taxation will be reviewed.</p> <p>In Q4 2022 the report on the impact assessment of plastics and waste taxation will be issued.</p> <p>In the fourth quarter of 2023, a review of other taxes affecting sustainable mobility will be carried out.</p>
<p>Approval of the Tax on Certain Digital Services</p>	<p>Legal entities and other entities, whether or not resident in Spanish territory, whose net turnover exceeds 750 million euros in the previous calendar year and whose income from the provision of services subject to this tax in Spain exceeds 3 million euros in the previous calendar year. In the case of a group of entities, the above limits will be those of the group as a whole. This</p>	<p>The tax was created by Law 4/2020 of 15 October on the Tax on Certain Digital Services. It came into force in the first quarter of the year, on 16/01/2021 (three months after its publication in the Official State Gazette).</p> <p>The regulatory development will be approved in the second quarter of 2021.</p> <p>In the same period, the FAQ and a resolution on interpretative doubts will also be approved.</p> <p>In the first quarter of 2022 and 2023, the report on the tax impact assessment will be issued.</p>

		will help to ensure that SMEs are not taxed under this tax.	Once an agreed solution has been reached within the OECD and the European Union, the adaptation of domestic legislation to the terms of this solution will be processed.
	Approval of the Financial Transaction Tax	Financial intermediaries in the sale and purchase of shares.	Law 5/2020 of 15 October on the Financial Transaction Tax. It came into force in the first quarter of the year, on 16/01/2021 (three months after its publication in the Official State Gazette). The regulatory development will be approved in the second quarter of 2021. The FAQ will also be approved in the same period. In the first quarter of 2022 and 2023, the report on the tax impact assessment will be issued. When a solution is reached at EU level, the adaptation of domestic legislation to the terms of that solution will be processed.
	Short-term tax measures to be adopted in the personal tax field	High-income and high net worth taxpayers	Approval of Law 11/2020, of 30 December, on the General State Budget for 2021. Entry into force and legal effects from 1 January 2021. The Draft Regulation amending the Personal Income Tax Regulation on reductions in the tax base for contributions to social welfare systems and payments on account, dated 4 February 2021, will enter into force in the first quarter of 2021. Public consultation in the first quarter of 2021. In the second quarter of 2021, the comments received will be assessed and the Royal Decree amending the Personal Income Tax Regulations will be approved. In the first quarter of 2022 and 2023, the report on the evaluation of the impact of the modifications introduced will be issued.
	Tax measures to be adopted in the short term in the corporate tax field	Parent companies holding shares in subsidiaries, mainly large companies.	Approval of Law 11/2020, of 30 December, on the General State Budget for 2021. Entry into force and deployment of legal effects from 1 January 2021. In the first quarter of 2022 and 2023, the report on the assessment of the impact of the amendments introduced will be issued.
	Short-term tax measures to be adopted in indirect taxation	Consumers of sugar-sweetened beverages and insurance policyholders.	Approval of Law 11/2020, of 30 December, on the General State Budget for 2021. Entry into force and deployment of legal effects from 1 January 2021, in the first quarter. In the first quarter of 2022 and 2023, the report on the assessment of the impact of the amendments introduced will be issued.
Improving the effectiveness of public spending	Public expenditure review and evaluation process: a. Incorporate into the	Public administrations as a whole	Short and medium term

<p>decision-making process the recommendations of the spending review approved by the Council of Ministers Agreement of 2 June 2017 already carried out (phase I and phase II), extending the commitment to comply or explain.</p> <p>b. Launch of phase III of the spending review.</p> <p>c. New public expenditure review and evaluation process (2022-2026).</p> <p>d. Strengthening the capacity of the evaluator.</p>		
<p>Alignment of the General State Budgets with the Sustainable Development Goals of the 2030 Agenda</p>	<p>Central Administration (including Social Security) and indirectly the Territorial Administrations.</p> <p>It is necessary to specify that in accordance with constitutional articles 149 (on the territorial organisation of the State) and 156 (which recognises the financial autonomy of the Autonomous Regions for the development and execution of their competences), the State cannot impose the exercise of aligning the budgets on the Autonomous Regions, so extending the exercise of alignment must be voluntary on the part of these Territorial Administrations. In any case, there is a high level of commitment and interest in both the Autonomous Regions and the local authorities in the 2030 Agenda and in making progress on the SDGs (and proof of this is the strengthening of the institutions themselves and of the governance framework in many territories). Likewise, all of them are very aware of the exercise being carried out by the central government to align their budgets, in order to be able to incorporate these good practices into their</p>	<p>2021 onwards (2022 AMP) annual publication of the Alignment Report including SOEs.</p> <p>2022 (PGE 2023) Consolidation of the new methodology and development of the taxonomy of the SDGs alignment exercise and annual publication of the SDGs Alignment Report.</p>

		respective budgetary processes. For this reason, the Ministry of Finance is currently working to review and improve the methodology, among other reasons, in order to consolidate it and present a guide that can help the regional governments to carry out their respective alignment exercises. It is important to take steps towards an adequate standardisation of these alignment exercises, in order to obtain homogeneous and comparable results between administrations.	
	Alignment of the general state budget with the ecological transition (green budgeting).	Central Administration and, indirectly, the Territorial Administrations.	Medium term: A green labelling methodology Spain by Q2 2022, to be incorporated in the PGE 2023, and further development of the methodology including brown by Q2 2023, to be incorporated in the PGE 2024.
Long-term sustainability of the public pension system within the framework of the Toledo Pact	Separation of Social Security financing sources	The reform affects the state accounts in general and the social security accounts in particular.	State Budget 2021 (Law 11/2020 of the State Budget for 2021) to 2023, in order to achieve a balanced budget in the short term.
	R2-A Maintaining the purchasing power of pensions.	The reform directly affects pensioners and those close to retirement age. Its implementation in terms that imply a growth in future expenditure that can be met by other effective measures to contain this upward trend serves to build confidence and reinforce the intergenerational commitment of younger cohorts.	Approval before the end of 2021
	R2-B Alineación de la edad efectiva de jubilación con la edad legal de jubilación	It would affect all current contributors, whether they are employees or self-employed. Its configuration will also have to affect companies that have workforces with workers close to retirement age.	Adoption before the end of 2021, although its effects will have a cumulative effect over time.
	R2-C Adjustment to the new careers the calculation period for the calculation of the retirement pension	The measure affects new pensioners, although implementation will be progressive.	Progressively from 2023 after approval before the end of 2022.
	R2-D Replacement of the sustainability factor by a mechanism for intergenerational equity	Pensioners and contributing workers depending on the final configuration of the intergenerational equity mechanism.	Approval before the end of 2022.

New system of social security contributions for self-employed workers based on their actual income	The reform is aimed at self-employed workers in the RETA, although it will be implemented gradually in order to allow them to adapt to the new regime.	Adoption in the first half of 2022. Gradual roll-out from that date.
Modification of the maternity pension supplement	The main recipients of the new supplement are women, but parents who have suffered a loss in their contribution career as a result of caring for their children are also included as beneficiaries.	Approved by Royal Decree-Law 3/2021 of 2 February adopting measures to reduce the gender gap and other matters in the social security and economic spheres.
Review and promotion of supplementary pension schemes	The reform is sectoral in nature so that it aims to cover the entire working population, including in particular the self-employed and those under 35 years of age. It is also intended to gradually extend the employment plans to public employees, some 3 million employees, given the heterogeneity of coverage among the different levels of territorial administration, establishing minimum standards.	Adoption in the first half of 2022, although the reform will have a clear cumulative effect over time.
Increase in maximum contribution bases	All workers and pensioners in the system.	Adoption before the end of 2022, although the reform will be implemented over the next three decades.