

CATALOGUE

FUNERAL ESTABLISHMENTS AND COMPANIES



XUNTA
DE GALICIA

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DE GALICIA

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1. INTRODUCTION

LAW ON ADMINISTRATIVE SIMPLIFICATION AND SUPPORT FOR THE ECONOMIC REACTIVATION OF GALICIA

The Galician Parliament recently approved **Law 9/2021, of 25 February, on administrative simplification and support for the economic reactivation of Galicia.**

This law aims to establish the necessary measures to facilitate the reactivation of the economic activity after the crisis generated by the consequences of the Covid-19 pandemic, within the framework of the competences of the Autonomous Region of Galicia, from a perspective of **administrative simplification that encourages the implementation and operation of business initiatives in Galicia.**

Title II of the law regulates the administrative support systems for the implementation of business initiatives and is divided into three chapters. Chapter I creates the **Investment Support System** as a key figure to give response to the classic demand of the citizenship in general, and of the groups linked to companies in particular, on the existing difficulties to obtain the information and guidance that they need to start up their business initiatives, through a service of accompaniment and information that offers them **the possibility of carrying out administrative procedures at regional and local level, in cases of adhesion of municipalities to this system.**

CATALOGUES

As a measure to support the implementation of business initiatives, chapter I includes a reference to the creation of a series of **catalogues** approved by the Council of the Xunta de Galicia. In point 1 of article 14 it is specified that, through the Investment Support System, it will be possible to access free of charge to the **"catalogues in which all the necessary administrative procedures and actions for the implementation of business initiatives, including those of municipal competence of the municipalities adhered to the Investment Support System, will be collected in a clear and chronological order"**.

These figures, which should be permanently updated, represent a great simplification for companies and, in particular, for entrepreneurs, who will be able to consult the procedures that will be required by the regional Administration, which will facilitate understanding, planning and processing of the administrative process.

FUNERAL ESTABLISHMENTS AND COMPANIES. CONCEPT

This catalogue refers to the procedures necessary to establish a **funeral services company**. **In order to clarify the concepts of funeral company and funeral establishment, the definitions established in Decree 151/2014, of 20 November, on mortuary health in Galicia, are used.**

The regulation of this activity is the competence of the Autonomous Region of Galicia, since article 33.1 of the Statute of Autonomy of Galicia attributes to the Autonomous Region the legislative implementation and execution of the basic legislation of the State in matters of internal health.

As set out in article 3 of Decree 151/2014, funeral companies are those that provide the services of handling and conditioning of corpses and/or transporting them together with the supply of complementary goods and services for said purposes and duly used to that effect. Funeral establishments are those duly equipped and prepared to carry out mortuary, funeral parlour and/or crematorium practices and services.

This article also defines the different funeral establishments:

- **Mortuary.** Place duly equipped to carry out various grooming and cosmetic preparation techniques, and for the exhibition of corpses.
- **Funeral parlour.** Establishment for the exhibition of corpses.
- **Crematorium.** Establishment for the cremation of corpses, human remains or corpse remains.

At present, the procedures for setting up business initiatives have been considerably simplified. The submission of a prior notification to the town council of the start of the activity and the presentation of the statement of compliance to the Regional Ministry of Health would be, strictly speaking, sufficient procedures for the establishment of a funeral company.

However, this catalogue will also include other procedures related to the performance of this activity, such as the application for the processing of record books, the notification of a mortuary transfer, authorisations for the exhumation of corpses and corpse remains and special burials, as well as other possible procedures for the performance of works.

INICIO DEL PROCESO

Prerequisites for the exercise of the professional activity: technical and sanitary conditions

WORKS ?

YES

Application for building permit or prior urban planning notification

Activity documentation

Applicable sectoral authorisations

ICIO

Qualifying title

NO

Indicate the mortuaries, funeral parlours and crematoria of the companies

Electronic submission of the statement of compliance for funeral companies

SA440 Start of activity of a funeral company

Requirement not applicable to companies legally established elsewhere in the Spanish territory

Request for processing of record books

Fees

SA442A Processing of official record books of provided services

END OF PROCESS

START OF ACTIVITY

PRIOR NOTIFICATION TO THE TOWN COUNCIL OF THE START OF THE ACTIVITY

2. FORMALITIES FOR THE START-UP OF A FUNERAL COMPANY. SUMMARY OF THE PROCESS

PRELIMINARY FORMALITIES

The first step to be taken by the promoter is to **check the urban planning regime that applies to the plot or building on which he or she intends to implement the activity.**

Thus, in accordance with the provisions of article 87.2.a) of Law 2/2016, of 10 February, on Galician land:

“Every person has the right to be informed in writing by the corresponding town council about the urban planning regime and conditions applicable to a specific plot of land or to the sector, estate or planning area in which it is included.

This information must be provided in a term that may not exceed two months from the submission of the request in the municipal register.”

Depending on the specific location of the activity and the urban classification of the land according to the applicable urban planning and the urban regulations in force, different requirements will apply, and therefore this information must be provided by the respective town council, prior to any other procedure, in order to **determine the urban viability of the activity.**

SECTORAL REPORTS OR AUTHORISATIONS

The information on the sectoral effects applicable to a plot may be consulted by anyone interested in the **Basic Regional Plan of Galicia**, which is a dynamic tool that is essential to reflect the complex reality of sectoral regulations on the territory and which allows the public to have access to all relevant information from a territorial point of view, updated and universally accessible, throughout our Autonomous Region.

The viewer of the Basic Regional Plan of Galicia may be consulted through the following link:

<http://mapas.xunta.gal/visores/pba/>

SUMMARY OF THE PROCESS

This catalogue refers to the procedure for starting up a funeral company, mortuary, funeral parlour or crematorium, as established in article 10 and subsequent articles of Decree 151/2014, of 20 November, on mortuary health in Galicia. This decree regulates different aspects related to mortuary health in Galicia involving various sanitary practices on corpses, the technical and sanitary conditions that funeral companies and spaces dedicated to this type of activities must meet, also including cemeteries and burial places. It also addresses the sanitary standards regarding the treatment of corpse remains and the system of penalties for infringements committed in this regard.

The process of setting up a funeral company, mortuary, funeral parlour or crematorium includes the following standardised procedures:

- **SA440A.** Starting the activity of a funeral company, mortuary, funeral parlour or crematorium. The provision of funeral services requires prior notification of the start of activity to the town council, regardless of whether or not the start-up of the business involves building work. This notification implies compliance with all the requirements necessary for the company to carry out this activity or the opening of an establishment providing this type of service. The local administration may subsequently verify the situation. A statement of compliance

must also be submitted, in accordance with Annex I of Decree 151/2014, to the territorial office of the Regional Ministry of Health in order to be able to operate.

This requirement does not apply to legally incorporated companies operating in another national territory, unless they have establishments in Galicia, in which case they must submit the aforementioned statement.

- **SA442A.** Processing of record books for a funeral company, mortuary, funeral parlour, crematorium or cemetery. This is a compulsory procedure. Entities that provide this type of services must have an official record book in accordance with the form established in Decree 151/2014. They will be processed by the corresponding territorial office of the Regional Ministry of Health.

In addition, companies may provide other types of funeral services, understanding as such the operations aimed at transporting, handling, carrying out sanitary practices on corpses or corpse remains and any other of those listed in the aforementioned decree in order to fulfil the final destination of the corpses. These practices are subsequent to the establishment of the company. The following procedures are included in this document:

- **SA441A** - Mortuary transfer.
- **SA665A** – Special authorisations for interment within 24 hours and exhibition of corpses in public places.
- **SA666A** - Health authorisation for exhumation of corpses and corpse remains.
- **SA439A** - Health authorisation for special burials.

This catalogue does not include the formalities relating to the establishment of the company, which imply the endowment of legal personality and the capacity to contract. These procedures, customary for the establishment of any company, refer to the legal form of the company and its legal, commercial, tax and labour security, in order to be able to carry out its activity. Those relating to the area of occupational risk prevention are not included either.

In chronological order, the start of the activity of a funeral company, mortuary, funeral parlour or crematorium involves the following procedures.

1. Prior requirements for the exercise of the activity. Companies that decide to start this economic activity on the market must fulfil a series of prior requirements that will support the company's statement of compliance for the exercise of such activity. These requirements are related to the daily work of these companies, referring to the sanitary practices for corpses (general rules, preservation techniques, requirements for specific techniques, exhibition of corpses), the services provided by them or the requirements to be met by the spaces destined for the provision of services, such as mortuaries, funeral parlours or crematoria. Transport operations are dealt with specifically, as are the health regulations relating to cemeteries.

2. Prior notification of the activity to the town council. The prior notification enables the company to start the activity or open an establishment, and empowers the local administration to check the accuracy of the information provided in it. This administration is particularly important in this procedure, given the obligatory nature of the provision of this type of services to the public by the administration.

3. Approval of a special Plan for infrastructures and facilities, in the event that the funeral establishment is to be located on rural land and this does not comply with the provisions of article 40 for traditional buildings. In this case, article 35.4 of Law 2/2016, of 10 February, on Galician land, requires the prior preparation and approval of a special Plan for infrastructures and facilities.

4. Application for building permit or prior urban planning notification. In the case of the opening of an establishment involving the carrying out of works, the usual channel for this administrative procedure will be

followed, and the necessary documentation related to the activity, the corresponding sectoral authorisations and the proof of payment of the corresponding fees or taxes must be submitted. The application or prior notification will be performed, as appropriate, in order to obtain the authorisation to open the establishment.

5. Submission of the statement of compliance for the start of the activity of a funeral company, mortuary, funeral parlour or crematorium. The statement will be submitted prior to the start of the activity, using the standardised form for this purpose. It will include the details of the establishments owned by the company. This statement will also be used to communicate any change in the circumstances or data previously declared. It will be used to communicate situations such as the modification of data or the cessation of activity. The statement will refer to the aforementioned requirements for funeral companies, mortuaries, funeral parlours and crematoria.

6. Processing of the record books. This procedure will be carried out with the corresponding application and payment of the fee. Once completed, the company can operate in the market, keeping a record of all the services carried out by it.

3. PRIOR REQUIREMENTS

Decree 151/2014, of 20 November, on mortuary health in Galicia, establishes a series of requirements for funeral companies and for establishments offering mortuary, funeral parlour and crematorium services.

As will be discussed below, the person or entity promoting the establishment is obliged to submit a statement of compliance to the regional administration stating that they comply with the requirements set out in the regulations, therefore a summary will be made of the main elements that are related to the funeral activity.

Thus, starting with the hygienic and health structural requirements, which are included in chapter V, the main requirements are as follows:

Area	Characteristics
<p>GENERAL REQUIREMENTS FOR INSTALLATIONS. ARTICLE 10.</p>	<ul style="list-style-type: none"> • Necessary means for the disinfection of vehicles, utensils, clothing and other equipment. • Water suitable for human consumption. • System for the disposal of waste water into the sewage system or other authorised system.
<p>SPECIFIC REQUIREMENTS FOR MORTUARIES AND FUNERAL PARLOURS. ARTICLE 11.3 Y 11.4</p>	<ul style="list-style-type: none"> • The accesses, as well as the rooms for the transit and stay of the visitors, will be separate from those for the transit, permanence, treatment and exhibition of corpses. • Material and equipment necessary to provide the services offered, guaranteeing a suitable level of hygiene and compliance with current regulations on health and safety at work. • Suitable system for the disposal of clothing and other objects. • Toilets. • Area for exhibiting the corpse, which will consist of at least two areas that are not connected to each other and separated by an impenetrable glass: <ul style="list-style-type: none"> ... 1. Area for the exhibition of the corpse: it must have refrigeration to ensure a temperature of between 4 and 8 degrees Celsius and a thermometer indicator visible from the outside. ... 2. Area for mourning. • In addition, in the case of mortuaries, they will have: <ul style="list-style-type: none"> ... A room for grooming, designed and constructed in such a way as to favour the hygienic performance of all operations. The walls must be smooth and its covering washable, the floor must be impermeable and have a drain for the evacuation of cleaning water and must have a washbasin and a table made of unalterable material. It must be appropriately equipped for these activities. The room must have ventilation and air extraction facilities (this room may be used for grooming and cosmetic preparation practices). ... They must have a refrigerated area to keep corpses in for as long as they cannot be exhibited or subjected to sanitary practices. ... They must have showers for the personnel of the company.

In relation to sanitary practices on corpses, which are included in Chapter IV, the main requirements are as follows:

Area	Characteristics
<p>GENERAL RULES. ARTICLE 6.</p>	<ul style="list-style-type: none"> • Grooming and cosmetic preparation techniques cannot be performed on corpses where death was caused by radioactive or infectious causes and which pose a health risk. • In cases of exceptional epidemiological situations or events with multiple victims, the competent health authority may adopt the necessary measures regarding the final destination.

PRESERVATION TECHNIQUES FOR CORPSES. ARTICLE 7.

- Chemical: temporary preservation, embalming.
- Physical: freezing, refrigeration.

GROOMING. ARTICLE 8.

- Carried out in grooming rooms under the supervision and responsibility of professionally qualified personnel.
- Embalming and transitory preservation will be carried out after 24 hours of death and before 48 hours afterwards, except in cases of autopsy and thawing of the corpse.
- Mandatory embalming:
 - ... When interment or cremation cannot be carried out within 96 hours of death.
 - ... In transfers abroad.
 - ... In transfers by air, sea or rail.
 - ... In the case of burial in special places.
 - ... When the body is to be held in a wake or exhibited in a public place.
- Mandatory transitory preservation:
 - ... When interment or cremation is to take place after 48 hours and before 96 hours.
 - ... In the case of transfers to autonomous regions where this is required.
 - ... In frozen corpses that are not going to be transported within 24 hours of their removal from the chambers to the cemetery or crematorium.
 - ... In refrigerated corpses that are not going to be transported within 72 hours of their removal from the chambers to the cemetery or crematorium.
- Corpses that are the subject of legal proceedings must be refrigerated for a maximum period of six days.

COSMETIC PREPARATION. ARTICLE 8.

- It must be carried out in suitable equipped rooms.
- Cardiac pacemakers and other prostheses with batteries must be removed from the corpse prior to interment or cremation.

Due to its relevance for the exercise of this activity, indications for the transport of corpses, interment, exhumation, reinterment and cremation are also included in chapter VI:

Area	Characteristics
TRANSPORT OF CORPSES OR CORPSE REMAINS. ARTICLES 12-17.	<ul style="list-style-type: none">• This may be done once documentary proof of death has been obtained.• In the event of the existence of possible risks of contagion, the person in charge of the territorial office of the Regional Ministry of Health will be informed immediately, and the appropriate measures will be taken.• Unburied corpses of group 2 may be transported in common coffins within the territory of the Autonomous Region of Galicia. They will have to be transported in a transfer coffin when the transport takes place 72 hours after death.

- No transfers of corpses may be carried out when death is due to radioactive or infectious causes that pose a health risk, except when they are incinerated and the cause of death is not of radioactive origin.
- Corpse remains and human remains will be transported in remains containers.
- The transportation and transfer of corpses and corpse remains may only be carried out in hearses, railway vans, aeroplanes or ships, in accordance with the rules governing international conventions and those required by air or sea shipping companies.
- The driving and transfer of corpses in coffin and hearse from the morgue or health centre to the authorised centre for the removal of organs or tissues, in the case of the deceased person being a donor, is not mandatory.

**INTERMENT.
ARTICLES 18 AND 19.**

- It must be carried out after 24 hours of death and before 48 hours have elapsed, except in cases where preservation or embalming techniques are applied.
- Authorisation may be given prior to 24 hours in the case of autopsy or organ donation.
- In case of sanitary reasons, immediate interment may be authorised.

**COFFINS.
ARTICLES 20 AND 21.**

- The provisions of the UNE 190001:2013 standard or the standard that modifies or replaces it must be complied with. Coffins legally manufactured in accordance with the regulations of any place in Spanish territory may also be used.
- The transportation, transfer and burial or cremation of corpses without the corresponding coffin or funerary container is prohibited.
- The coffins, once closed, may not be opened, except by court order or at the request of the family, provided that this is carried out in a mortuary, funeral parlour or establishment provided for in the regulations.
- The coffin must contain only the body to be buried and two or more bodies may not be placed in the same coffin, except in the case of mothers and newborns who have died at the time of birth or events with multiple victims or exceptional epidemiological situations.

**EXHUMATION AND
REINTERMENT.
ARTICLE 22.**

- Need for authorisation by the competent health authority.
- Judicial authorisation is required when there are judicial proceedings in relation to the death.

**CREMATION.
ARTICLE 23.**

- It may be carried out after 24 hours and before 48 hours after death, except in the case of preservation, freezing or embalming of the corpse, where other deadlines may apply.
 - The ashes resulting from cremation must be placed in urns intended for that purpose, on the outside of which the name of the deceased person must appear, and will be given to the family or the person legally representing them.
-

4. STATEMENT OF START OF ACTIVITY AND BOOKKEEPING

This section will mainly deal with the procedure consisting of submitting the statement of compliance to the Regional Ministry of Health as provided for in article 10 of Decree 151/2014, which is the main regulation governing funeral activity in the Autonomous Region of Galicia.

The statement of compliance submitted does not exempt the promoter from complying with a series of technical requirements that may be checked subsequently by the competent authorities.

Failure to comply with these requirements may result in the automatic cessation of the provision of the service, following the opening of the corresponding procedure.

In addition to the SA440A procedure for notification of the start of activity, reference will also be made to the procedure for the processing of the record books for funeral, mortuary, funeral parlour or crematorium activities, since this is one of the requirements that all funeral companies must comply with (S442A).

STATEMENT OF COMPLIANCE

SA440A. Starting the activity of a funeral company, mortuary, funeral parlour or crematorium

RESPONSIBLE BODY	Territorial office of the Regional Ministry of Health.
DESCRIPTION	Before starting the activity, the owner of the company must submit a statement of compliance to the corresponding territorial office of the Regional Ministry of Health. Any change in the circumstances set out in the statement must also be notified.
DOCUMENTATION	Statement of compliance (according to the model in Annex I). The statement contains the following information: <ul style="list-style-type: none">• Details of the declarant and the company.• Type of services.• Fulfilment of the requirements set out in the regulations.• That the documentation accrediting this is in their possession.• That they undertake to maintain its compliance throughout the duration of the activity.
COMPULSORY Yes	
DEADLINES	Open all year round.
RESOLUTION	Automatic.
ONLINE PROCESSING Yes	Procedure SA440A.
ON-SITE Yes	
REGULATIONS	<ul style="list-style-type: none">• Decree 151/2014, of 20 November, on mortuary health in Galicia. Article 10.

PROCESSING OF RECORD BOOKS

SA442A. Processing of record books for a funeral company, mortuary, funeral parlour, crematorium or cemetery

RESPONSIBLE BODY	Territorial office of the Regional Ministry of Health.
DESCRIPTION	Entities owning mortuaries, funeral parlours and funeral companies, crematoria and cemeteries must keep an official record book in accordance with the format and with the data specified in the regulations.
DOCUMENTATION	<ul style="list-style-type: none">• Application form (according to the model in Annex V).• Record book (see forms in annexes VI-IX of the decree).• Proof of payment of fees.

As set out in Decree 151/2014, computerised forms may be used, which must be subsequently processed by the person in charge of the territorial office of the Regional Ministry of Health.

COMPULSORY	Yes	
DEADLINES		Open all year round.
RESOLUTION		Three months
SILENCE		Positive.
ONLINE PROCESSING	Yes	Procedure SA442A.
ON-SITE	Yes	
REGULATIONS		<ul style="list-style-type: none"> Decree 151/2014, of 20 November, on mortuary health in Galicia. Articles 36 and 37. Annexes V-IX.

SA442A PROCEDURE FEE

RESPONSIBLE BODY		Galician Tax Agency.
DESCRIPTION		This procedure is subject to the payment of the fee. Book processing (code 30.01.00). Current fees.
DOCUMENTATION		Form 731 or self-assessment form.
COMPULSORY	Yes	
ONLINE PROCESSING	Yes	Virtual Tax Office. The procedure may be carried out through the electronic office once the registration in the Register has been completed.
ON-SITE	Yes	Print out form 731 completed or a blank self-assessment form and fill it in to make the payment in person at a collaborating financial institution.
NORMATIVA		<ul style="list-style-type: none"> Law 6/2003, of 9 December, on fees, prices and regulatory levies of the Autonomous Region of Galicia.

5. MUNICIPAL PROCEDURES

POSSIBILITY OF SUBMITTING PRIOR CONSULTATIONS TO THE TOWN COUNCIL

With regard to the municipal procedures that the promoter will have to carry out, the first aspect that must be taken into account, as mentioned at the beginning, is the need to consult, in advance, the regulations approved by the town council where the activity is to be carried out, in the exercise of its regulatory powers.

In order to guarantee the appropriate submission of the necessary documentation for the start of the activity, the promoters have the possibility of making written enquiries to the town council, which must be accompanied by all the data and documents that allow the information required to be clearly identified.

Setting up on rural land: general regime

In the event that the funeral establishment is intended to be located on rural land, the provisions of article 35.1 of Law 2/2016, of 10 February, on Galician land, and 50.1 of Decree 143/2016, of 22 September, which approves its implementing Regulations, which include among the admissible uses on rural land "the constructions and facilities for public or private equipment and endowments", must be taken into account.

Funeral establishments are considered as equipment, and therefore, within the framework of the requirements set out in the current urban planning regulations for rural land, they would be admissible following the approval of a special infrastructure and facilities plan, unless the action can be included in the provisions of article 40 for existing traditional buildings, as indicated in article 35.4. of Law 2/2016, of 10 February.

The special infrastructure and facilities plan is a planning instrument provided for in article 73 of Law 2/2016, of 10 February, and in article 183 of Decree 143/2016, of 22 September, whose preparation and approval procedure is regulated in articles 74, 75 and 76 of Law 2/2016, of 10 February, and in articles 185, 186 and 187 of its Regulations.

Likewise, it should be taken into account that, in the event that it is to be set up on land classified as specially protected rural land in accordance with the provisions of article 36.2. of Law 2 /2016, of 10 February, and in articles 51.2. and 63.3 of Decree 143/2016, of 22 September, authorisation or a favourable report must be requested from the body with the corresponding sectoral competence.

Specific regime for existing traditional buildings on rural land and rural settlement land

Article 40 of Law 2/2016, of 10 February, on Galician land, and article 63 of Decree 143/2016, of 22 September, which approves its implementing Regulations, allow the set-up of facilities in existing traditional buildings in any category of rural settlement land or rural land, provided that these existed prior to the entry into force of Law 19/1975, of 2 May, of reform on the land and urban planning regime (25 May 1975).

With regard to the possible works, it is permitted, without the need to comply with the applicable urban planning parameters except for the height limit, to reform, rehabilitate, rebuild and extend, even in independent size, up to 50% of the original size of the traditional building, and the necessary municipal urban planning permit must be obtained.

In any case, on specially protected rural land, it will be necessary to obtain authorisation or a favourable sectoral report from the body with the corresponding sectoral competence.

Specific regime in the buildings executed in the rural land with urban planning permission

The third transitional provision of Law 2/2016, of 10 February, on Galician land allows the implementation of equipment in the buildings built on rural land under planning permission, and may be carried out subject to a municipal licence, works of improvement and reform and extension of the lawfully built surface area, subject to the following requirements:

1. In the case of land included in the specially protected rural land, the authorisation or favourable report must be obtained from the body with the corresponding sectoral competence.
2. The building conditions stipulated in article 39 of Law 2/2016, of 10 February, and in the corresponding urban planning must be complied with.
3. The necessary corrective measures must be taken to minimise the impact on the territory and to guarantee the best protection of the landscape.

PAYMENT OF TAXES, IF APPLICABLE

It is particularly relevant nowadays to **consult the tax by-laws** of the town council, for the purpose of paying the taxes related to the establishment of the activity which, if applicable, were the object of a taxation agreement, and the following should be highlighted:

Payment of the fee for the granting of the licence/ submission of prior notification

MANAGEMENT OF THE PROCEDURE	Local administration.
DESCRIPTION	<p>The local entities may establish fees for any supposition of provision of services or of execution of administrative activities of local competence, and in particular for the following:</p> <ul style="list-style-type: none">• Granting of urban planning licences required by the legislation on land and urban planning or carrying out administrative control activities in cases where the need for a licence is replaced by the submission of a statement of compliance or prior notification.• Granting of licences for the opening of establishments or carrying out administrative control activities in cases where the need for a licence is replaced by the submission of a statement of compliance or prior notification.• Other cases linked to the provision of services or the performance of administrative activities of local competence. <p>In any case, the applicable local regulations must be consulted.</p>
DOCUMENTATION	Settlement or self-assessment document (if applicable).
COMPULSORY Yes	In town councils where it has been agreed to impose the tax.
ONLINE PROCESSING Yes	Through the municipal electronic offices (or those of the Provincial Council, as the case may be).

REGULATIONS

- Royal Legislative Decree 2/2004, of 5 March, which approves the revised text of the Law regulating local taxation.
- Tax ordinances of the town council.

Payment of the tax on constructions, installations and works (ICIO)

MANAGEMENT OF THE PROCEDURE

Local administration.

DESCRIPTION

- The ICIO is an indirect tax, imposed at the discretion of the taxpayer, whose taxable event is constituted by the execution, within the municipality, of any construction, installation or work for which the corresponding building or urban planning licence is required, whether or not the said licence has been obtained, or for which the submission of a statement of compliance or prior notification is required, provided that the issuing of such licence or the control activity corresponds to the town council responsible for the imposition of the tax.
- The persons subject to this tax are the owners of the construction, installation or work, whether or not they are the owners of the property on which it is carried out, i.e. whoever bears the expenses or the cost incurred in such execution.
- The taxable base is constituted by the real and effective cost of the construction, installation or work (cost of material execution), as set out in the local taxation regulations, and the tax rate will be set by each town council, without it exceeding 4%.
- The town council may establish optional reductions on the tax rate, including the possible existence, if so regulated in the municipal tax ordinances, of a reduction of up to 95% of the tax rate for constructions, installations or works that are declared to be of special or municipal interest due to circumstances related, among other factors, to the promotion of employment.
- The town council may require self-assessment by the taxpayer or his or her substitute.

In any case, the applicable local regulations must be consulted.

DOCUMENTATION

Settlement or self-assessment document (if applicable).

COMPULSORY

Yes

In town councils where it has been agreed to impose the tax.

ONLINE PROCESSING

Yes

Through the municipal electronic offices (or those of the Provincial Council, as the case may be).

REGULATIONS

- Royal Legislative Decree 2/2004, of 5 March, which approves the revised text of the Law regulating local taxation.
- Tax ordinance of the relevant town council.

However, the promoter should consult, for his or her knowledge, the elements of other municipal taxes related to the subsequent exercise of the activity, which are not addressed in this catalogue, such as the tax on economic activities or the tax on real estate, among others.

MANAGEMENT OF THE PROCEDURE

Local administration.

DESCRIPTION

- The purpose of the special infrastructure and facilities plan is the establishment and planning of infrastructures relating to the system of communications, transport, public open spaces, community facilities, installations for public services and energy and water supply, water drainage and purification and the implementation of the uses foreseen in sections o) and p) of article 35.1, in accordance with the provisions of article 36.4.
- With regard to the procedure for approval, in accordance with article 75 of the LSG, it is as follows:

a) The competent municipal body will proceed to its initial approval and will submit it to public information for at least two months, by means of a notice to be published in the Diario Oficial de Galicia and in one of the newspapers with the widest circulation in the province. Likewise, all cadastral titleholders of the land affected will be notified individually.

b) During the same period in which the public information procedure is being carried out, the municipal administration will request from the competent public administrations the necessary sectoral reports and consultations. The regional sectoral reports must be issued within a maximum period of three months, after which time they will be understood to be favourable.

c) When, after the public information procedure, modifications are intended to be introduced that entail a substantial change to the initially approved document, a new public information procedure must be opened.

d) The municipal legal and technical services must issue a report on the completeness of the documents in the file, the administrative actions carried out, the technical quality of the planned development and the conformity of the plan with the applicable legislation.

e) The approval of special plans not provided for in the general plan and special protection plans containing the detailed planning of consolidated urban land will require, in all cases, the prior issue of a mandatory and binding report stating the legal control and the protection of supramunicipal interests, as well as compliance with the determinations established in the territorial planning guidelines and territorial and sectoral plans.

For these effects, once the formalities indicated in the preceding paragraphs have been completed, the competent municipal body will provisionally approve the content of the plan with the relevant modifications and will submit it, with the complete file duly certified, to the competent body in matters of town planning for its mandatory report, which must be issued within two months from the entry of the complete file in the register of the Regional Ministry. Once this period has elapsed without the requested report being communicated, the processing of the plan may continue.

The competent body in matters of town planning must examine the completeness of the draft plan within a period of one month. Should any deficiencies be found, it will require that they be amended. The legal time limit for issuing the report will not begin to run until the requirement has been complied with.

f) Once the formalities indicated in the preceding paragraphs have been completed, the town council will proceed to its final approval.

In the case of special plans that must undergo the common strategic environmental assessment, by virtue of the provisions of article 46.1, the procedure established in article 60, sections 2, 3, 4, 5, 8, 9, 10, 11 and 12 must be complied with.

In the case of special plans that must undergo a simplified strategic environmental assessment, by virtue of the provisions of article 46.2, **prior to the initial approval of the document**, the following steps must be taken:

a) The promoter will submit to the environmental body a request to initiate the simplified strategic environmental assessment, to which it will attach the draft plan and the strategic environmental document, with the content established in the legislation in force.

b) The environmental body, within two months of receiving the complete documentation, will issue the strategic environmental report, after identifying and consulting the affected public administrations and interested parties for a period of two months.

In the case of special plans not provided for in the general plan and special protection plans containing the detailed planning of consolidated urban land, the bodies to be consulted will include the competent urban planning body.

The environmental body, considering the results of the consultations, will determine in the strategic environmental report whether or not the plan has significant effects on the environment. In the event that no significant effects are foreseen, the plan may be approved subject to the conditions established in such report.

The strategic environmental report will be sent within fifteen working days for publication in the Diario Oficial de Galicia and on the electronic office of the environmental body.

- Competence for final approval: competent municipal body.
- Entry into force: Once definitively approved, for its entry into force the plan must be published in accordance with the provisions of article 82 of Law 2/2016, of 10 February.

DOCUMENTATION

- Application for approval of the special plan containing the details of the natural or legal person who is the promoter and, if applicable, of the person representing him or her, as well as an address for notifications.
- Proof of payment of the applicable municipal taxes.
- Technical document containing the determinations specified in article 184 of Decree 143/2016 of 22 September.

COMPULSORY

Yes

In the cases described.

DEADLINES FOR APPROVAL

3 months

For initial approval, starting from its presentation in the general register of the town council.

6 months

For final approval, starting from the initial approval of the plan.

ONLINE PROCESSING

Yes

Via the municipal electronic offices.

REGULATIONS

- Law 2/2016, of 10 February, on Galician land (Official Journal of Galicia no. 34, 19 February 2016).
- Decree 143/2016, of 22 February, approving the Regulations of Law 2/2016, of 10 February, on Galician land (Official Journal of Galicia no. 213, 9 November 2016).

WORKS INTENDED FOR THE DEVELOPMENT OF AN ACTIVITY

In most cases, the start of the activity will require works to enable it to be carried out, or to adapt the physical establishment where it is to be carried out to the characteristics of the activity. In this case, the first thing the promoter should be aware of is that all acts of transformation, construction, building and use of the land and subsoil require, for their lawful exercise, **the granting of a municipal licence or the submission of a prior notification to the town council**, depending on the act.

Application for a municipal licence to carry out works

MANAGEMENT OF THE PROCEDURE

Local administration.

DESCRIPTION

The following acts are subject to municipal licence, without prejudice to the authorisations that may be required in accordance with the applicable sectoral laws:

- Acts of building and use of land and subsoil which, in accordance with general building regulations, require a building works project.
- Operations on buildings declared to be of cultural interest or listed due to their unique cultural, historical, artistic, architectural or landscape characteristics or values.
- Demolitions, except those derived from resolutions of proceedings for the restoration of urban planning legality.
- Earth retaining walls, when their height is equal to or greater than one and a half metres.
- Large earthworks and levellings.
- Parcelling, segregation or other acts of division of land in any kind of land, when they do not form part of a reparcelling project.
- The first occupation of buildings.
- The establishment of any installation for residential use, whether provisional or permanent.
- The felling of trees or shrub vegetation on land incorporated into urban transformation processes and, in any case, when such felling derives from legislation for the protection of the public domain, except those authorised on rural land by the competent bodies in forestry matters.

All acts of occupation, construction, building and use of the land and subsoil not mentioned above are subject to the **prior urban planning notification system**.

DOCUMENTATION

The licence application will contain the following information and documents:

- Identification details of the natural or legal person who is the promoter and, if applicable, of the person representing him or her, as well as an address for notifications.
- Sufficient description of the characteristics of the act in question, detailing its basic aspects, its location and the building or property it affects, as well as its cadastral reference.
- Proof of payment of municipal taxes.
- Applications for licences referring to the execution of works or installations must be accompanied by a complete project drawn up by a competent technician, in the form and with the content indicated in the applicable regulations.
- The works projects will be accompanied by the corresponding works management document, which will identify the technicians to whom they are entrusted.
- When a technical project is not required, the application will be accompanied by a descriptive and graphic report defining the general characteristics of the project and the building in which it is to be carried out.
- In the case of applications for a licence for first occupation of buildings, a certificate of completion from a competent technician stating that the works are completely finished and comply with the licence granted.
- Environmental assessment document, if required by the use for which the works are intended.
- Copy of the environmental authorisation or report, as well as the remaining sectoral authorisations, concessions or reports when legally required.
- Where applicable, a certificate issued by the municipal conformity certification bodies.

Given that the purpose of the work is the development of an activity, this circumstance must be expressly stated and, together with the application for the licence, the related documents required must be submitted.

This information should be supplemented by consulting the local regulations applicable in each case.

DEADLINES

Licence applications will be resolved within **3 months** of the submission of the application with complete documentation to the town council register. However, when an application for planning permission is accompanied by a certificate of conformity, the deadline for the resolution of the procedure may be one month from the date of submission of the application with the complete documentation, including the certificate of conformity, at the town council register. This period may be reduced to 15 calendar days in certain cases¹.

^{1/} Articles 54.3 and 55.2 of Law 9/2021, of 25 February, on administrative simplification and support for the economic reactivation of Galicia.

COMPULSORY	Yes	In cases where it is mandatory depending on the act to be carried out.
ONLINE PROCESSING	Yes	Via the municipal electronic offices.
REGULATIONS		<ul style="list-style-type: none"> • Law 2/2016, of 10 February, on Galician land. • Decree 143/2016, of 22 February, approving the Regulations of Law 2/2016, of 10 February, on Galician land. • Law 9/ 2021, of 25 February, on administrative simplification and support for the economic reactivation of Galicia. • Applicable municipal ordinances.

Prior notification for the execution of works

MANAGEMENT OF THE PROCEDURE

Local administration.

DESCRIPTION

All acts of occupation, construction, building and use of the land and subsoil not subject to license are subject to the prior urban planning notification system. In particular, the following are subject to the prior notification system:

- The execution of minor works or installations.
- The use of land for the development of commercial, industrial, professional, service or other similar activities.
- The use of projections over buildings and installations of any kind.
- The modification of the use of part of the buildings and installations, in general, when they are not intended to change the characteristic uses of the building or to introduce a residential use.
- The extraction of granulates for construction and the exploitation of quarries, even if it takes place on public land and is subject to administrative concession or authorisation.
- The extraction of minerals, liquids and any other material, as well as dumping in the subsoil.
- The installation of greenhouses.
- The placing of posters and advertising panels visible from public view, as long as they are not in enclosed premises.
- The enclosing and fencing of land.

DOCUMENTATION

The notification must be accompanied by the following documentation:

- Identification details of the natural or legal person who is the promoter and, if applicable, of the person representing him or her, as well as an address for notification purposes.
- Technical description of the characteristics of the act in question or, if applicable, a legally required technical project.
- Express statement that the prior notification submitted complies in all its terms with the applicable urban planning regulations.
- Copy of the authorisations, administrative concessions or sectoral reports when they are legally required of the applicant, or accreditation that their granting was requested. For these purposes, in the event that the reports have not been issued within the legally established period, this circumstance must be accredited.
- Authorisation or environmental assessment document, if required by the intended purpose of the works.
- Proof of payment of the applicable municipal taxes.
- Where applicable, a certificate issued by the municipal conformity certification bodies set out in this regulation.

- Document formalising the transfer, if applicable.
- Date of commencement and completion of the works.

Given that the purpose of the work is the development of an activity, this circumstance must be expressly stated and, together with the prior notification, the related documents required must be submitted.

This information should be supplemented by consulting the local regulations applicable in each case.

DEADLINES

In the case of prior urban planning notifications, the promoter, prior to the execution of the relevant act, must notify the town council of his or her intention to carry it out at least 15 working days prior to the date on which he or she intends to begin its execution.

Within the 15 working days following such notification, the town council, without prejudice to the verification of compliance with the requirements, may declare the documentation submitted to be complete or require the correction of any deficiencies it may contain, adopting in this case, in a reasoned manner, the provisional measures deemed appropriate, which must be notified to the interested party by any means that allows accreditation of their receipt.

In general, once the aforementioned period of 15 working days has elapsed, the presentation of the prior notification, complying with all the requirements, constitutes authorisation for the start of the use of the land and subsoil subject to this, without prejudice to the subsequent powers of verification, control and inspection by the respective town council.

When a town planning notification is presented together with a certificate of conformity, it will enable, with immediate effect from its presentation at the register of the town council, the performance of the act that constitutes its object, without prejudice to the subsequent powers of verification, control and inspection by the respective town council².

COMPULSORY

Yes

In cases where a licence is not required to carry out the works.

ONLINE PROCESSING

Yes

Via the municipal electronic offices.

REGULATIONS

- Law 2/2016, of 10 February, on Galician land.
- Decree 143/2016, of 22 February, approving the Regulations of Law 2/2016, of 10 February, on Galician land.
- Law 9/ 2021, of 25 February, on administrative simplification and support for the economic reactivation of Galicia.
- Applicable municipal ordinances.

Before submitting the application for the licence or the prior urban planning notification, the developer must take into account the following aspects:

- When the acts of building and use of the land and subsoil are carried out on land in the public domain, the promoter must have the prior authorisations or mandatory concessions granted by the owner of the public domain.
- A licence may not be granted or a prior urban planning notification may not be presented without the prior granting of the urban planning or sectoral authorisations of other public administrations, when applicable.

^{2/} Article 54.5 of Law 9/ 2021, of 25 February, on administrative simplification and support for the economic reactivation of Galicia.

In this regard, it is necessary to reiterate that in the event that the funeral establishment is located on **specialty protected rural land**, in accordance with the provisions of Article 36.2 of said law, and Articles 51.2 and 63.3 of Decree 143/2016, of 22 September, which approves its Regulations, **it will be necessary to obtain the authorisation or favourable report of the body that has corresponding sectoral competence prior to** obtaining the municipal enabling title.

Likewise, since the purpose of the works is the development of an activity, a specific regime³ is established, which determines that the promoter **must expressly state this circumstance** and, together with the application for the building permit or with the prior notification, submit the following documentation:

- The identification details of the natural or legal person who is the owner of the activity or establishment and, if applicable, of the person representing them, as well as an address for receiving notifications.
- An explanatory report of the activity to be carried out, detailing its basic aspects, its location and the establishment where it is to be executed.
- Proof of payment of the applicable municipal taxes.
- A declaration by the owner of the activity, if applicable, signed by a competent technician, stating that all the requirements for the activity are met and that the establishment meets the safety, health and other conditions laid down in the urban development plan.
- The project and the technical documentation required according to the nature of the activity or installation, drawn up and signed by a competent technician.
- The environmental authorisation or declaration, if applicable.
- Any other sectoral authorisations and reports that may be required.
- Where applicable, the certificate issued by a municipal conformity certification body.

Thus, in cases in which these two circumstances are present (the performance of the activity and the execution of works for the exercise of such activity) the municipal powers of verification, control and inspection will be exercised, at first, in relation to the activity for which the work is intended, suspending any administrative actions related to this, while the interested party does not duly prove compliance with the legal requirements for the exercise of such activity.

Once the work has been completed, **prior notification will be submitted for the start of the activity or the opening of the establishment**, with no other requirements than the identification details of the owner and the reference of the prior notification or the urban planning permission that covered the work carried out and the final work certificate signed by competent technicians, as well as the acoustic certificate when applicable⁴.

3/ Article 24.2 of Law 9/2013, of 19 December, on entrepreneurship and economic competitiveness in Galicia; article 11.2 of Decree 144/2016, of 22 September, which approves the single regulation of integrated control of economic activities and opening of establishments; and article 364 of Decree 143/2016, of 22 September, which approves the Regulation of Law 2/2016, of 10 February, on Galician land.

4/ Article 11 of Decree 106/2015, of 9 July, on noise pollution in Galicia.

Prior notification for the start of the activity after the execution of works

MANAGEMENT OF THE PROCEDURE		Local administration.
DESCRIPTION		When the activity requires the execution of works or installations, activities may not be started or developed until the works or installations have been fully completed and the corresponding prior notification has been submitted to the town council.
DOCUMENTATION		<ul style="list-style-type: none"> • Identification details of the owner. • Reference of the prior notification or planning permission that covered the work carried out. • Final works certificate signed by competent technician. • Acoustic certificate (where applicable). <p>This information should be supplemented by consulting the local regulations applicable in each case.</p>
COMPULSORY	Yes	The submission of a prior notification that complies with the requirements authorises from the moment of its submission the start of the activity or the opening of the establishment to which it refers, without prejudice to the subsequent verification and control actions established by the town council.
ONLINE PROCESSING	Yes	Via the municipal electronic offices.
REGULATIONS		<ul style="list-style-type: none"> • Decree 144/2016, of 22 September, which approves the single regulation of integrated control of economic activities and opening of establishments • Law 9/2013, of 19 December, on entrepreneurship and economic competitiveness in Galicia. • Law 9/ 2021, of 25 February, on administrative simplification and support for the economic reactivation of Galicia. • Applicable municipal ordinances.

SUBMISSION OF PRIOR NOTIFICATION OF THE START OF THE ACTIVITY WITHOUT CARRYING OUT WORKS

In cases where it is not necessary to carry out works to start the activity, after carrying out the appropriate sectoral procedures depending on the type of activity in question, the promoter should be aware that, in general, the installation, implementation or exercise of any economic, business or professional activity **requires the presentation by the owner of the activity of a prior notification** to the town council where the activity is to be carried out or the establishment is to be opened.

Prior notification for the start of the activity without prior works

MANAGEMENT OF THE PROCEDURE		Local administration.
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DESCRIPTION

The installation, implementation or exercise of any economic, business, professional, industrial or commercial activity, as well as the opening of establishments intended for this type of activity, requires the submission by the owner of the activity of a prior notification, with the following exceptions:

- Execution of activities and the opening of establishments subject to another system of administrative intervention by the applicable sectoral regulations.
- Execution of activities that are not related to a physical establishment.

DOCUMENTATION

The notification must be accompanied by the following documentation:

- The identification details of the natural or legal person who is the owner of the activity or establishment and, if applicable, of the person representing them, as well as an address for receiving notifications.
- An explanatory report of the activity to be carried out, detailing its basic aspects, its location and the establishment(s) where it is to be executed.
- Proof of payment of the applicable municipal taxes.
- A declaration by the owner of the activity or establishment, if applicable, signed by a competent technician, stating that all the requirements for the activity are met and that the establishment meets the safety, health and other conditions laid down in the urban development plan.
- The project and the technical documentation required according to the nature of the activity or installation. For these purposes, the project is understood to be the set of documents that define the actions to be carried out, with the content and detail that allows the Administration to know their purpose and determine their compliance with the applicable urban planning and sectoral regulations, in accordance with the applicable regulations. The project and the technical documentation will be drafted and signed by a competent technician.
- The environmental authorisation or declaration, if applicable.
- Any other sectoral authorisations and reports that may be required.
- Where applicable, the certificate of conformity issued by the municipal conformity certification bodies set out in this regulation.

If the development of the activity or the opening of the establishment requires works to be carried out, the above documentation must be submitted with the prior notification set out in the urban planning regulations or with the application for a building permit.

This information should be supplemented by consulting the local regulations applicable in each case.

COMPULSORY

Yes

In the case of the opening of establishments, a stamped copy of the prior notification must be displayed in a visible and easily accessible place.

In any case, the owner of the activity must have a stamped copy of the prior notification and show it when required to do so by an administrative inspection or by any person for whom the activity is carried out.

ONLINE PROCESSING

Yes

Via the municipal electronic offices.

The submission of a prior notification which complies with the requirements authorises the start of the activity or the opening of the establishment to which it refers, or from the date expressly stated by the person interested in it, without prejudice to the powers of the town councils for the establishment and planning of subsequent verification and control actions.

Once a prior notification has been received, the town council will verify on its own initiative:

- Its own competence.
- If it is a legally indicated means of intervention for the activity or establishment.
- If the prior notification contains the required data and documentation.

If the data or documentation submitted with the prior notification is incomplete or has any other amendable deficiency, the town council will grant the person who submitted it a period of 10 days to repair it. However, in the event that the deficiencies detected are not amendable or are not rectified within the period established, or when the town council determines that it is not competent to receive the prior notification or that the activity or establishment to which it refers is subject to another system of administrative intervention, the procedure for declaring the prior notification ineffective will be initiated on its own initiative.

This verification action will be optional for the town council in those cases in which the documentation provided includes a **certificate of conformity issued by a municipal conformity certification body**, without prejudice to the possibility of carrying out at any time, on its own initiative or at the request of the interested party, the inspection and control actions of the activity or establishment that may be necessary to verify compliance with the requirements established by the applicable regulations.

Certificates issued by the municipal conformity certification bodies

RESPONSIBLE BODY	Municipal conformity certification bodies (Eccom)
DESCRIPTION	<p>Entities subject to private law which, after being authorised by the Autonomous Region Administration, having full capacity to act and acting under their responsibility, are constituted for the purpose of carrying out, throughout the territory of the Autonomous Region of Galicia, certification, verification, inspection and control activities regarding the conformity of installations, establishments and activities with the applicable regulations in the municipal scope.</p> <p>The content of the certificates of conformity is not binding for the municipal technical services or for the municipal bodies with competence in the matter, and in no case will it replace the public powers of inspection, verification, control and sanction.</p>
COMPULSORY	<p>No</p> <p>Persons interested in submitting a prior notification or a licence application to the municipal Administration may contact the entity of their choice among those authorised to carry out municipal conformity certification activities in the territory of the Autonomous Region of Galicia, in order to request the certification of conformity with regard to the installation, establishment, activity or work that is to be the subject of the prior notification or licence application.</p> <p>The relationship between the persons requesting the conformity certification service and the municipal conformity certification bodies will be subject to personal law.</p>
CONSULTA	Register of Municipal Conformity Certification Bodies of the Autonomous Region of Galicia.

REGULATIONS

- Decree 144/2016, of 22 September, which approves the single regulation of integrated control of economic activities and opening of establishments
- Law 9/2013, of 19 December, on entrepreneurship and economic competitiveness in Galicia.
- Law 9/ 2021, of 25 February, on administrative simplification and support for the economic reactivation of Galicia.

CHANGES OF OWNERSHIP OF THE ACTIVITY OR ESTABLISHMENT

The change of ownership of the activity or establishment must be communicated in writing to the town council, so that, in this case, without prejudice to that determined by the local regulations applicable in each case, the prior notification must only include:

- The identification details of the new owner.
- The reference of the initial authorisation and, if applicable, of those to be processed for subsequent changes of ownership or modifications of the activity or establishment.

Responsibility for compliance with the administrative requirements to which the activity or establishment was subject will be transferred to the new owner from the moment the change of ownership becomes effective, regardless of the date on which the change of ownership is notified.

6. AUTHORISATIONS, NOTIFICATIONS AND SPECIFIC PROCEDURES FOR CARRYING OUT THE ACTIVITY

One of the most common daily activities carried out by funeral companies is the interment of corpses, understood as the act of burying a corpse. As stated in article 18.2 of Decree 151/2014, a corpse may be buried 24 hours after death and within 48 hours, unless preservation or embalming techniques are applied. In order to carry out an interment or cremation, the following steps must be followed:

- Death certificate. Document issued by medical experts.
- Registration of the death at the Civil Registry Office.
- Obtaining the burial or cremation licence. Authorisation granted by the Civil Registry.

A series of standardised procedures are in place to address the different dimensions of the activity carried out by funeral companies, including the following:

- Transfer of corpses.
- Special authorisations for interment before 24 hours and exhibition of corpses in public places.
- Health authorisation for exhumation of corpses and corpse remains.
- Health authorisation for special burials.

TRANSFER OF CORPSES

The transfer of corpses without interment does not require a health authorisation, as set out in article 16 of Decree 151/2014, but the funeral company is obliged to inform the competent Administration. There is a standardised procedure (SA441A) for this action, which is summarised in the table below:

SA441A. Transfer of corpses

RESPONSIBLE BODY	Territorial office of the Regional Ministry of Health.
DESCRIPTION	The transport of unburied corpses, unborn babies, limbs from amputations and corpse remains must be communicated to the territorial office of the Regional Ministry of Health in the province where the transfer begins.
DOCUMENTATION	<ul style="list-style-type: none">• Notification (according to the model in Annex II).• Certificate of the technician in charge (only in the case of performance of grooming techniques on the corpse).
COMPULSORY Yes	
DEADLINES	Open all year round.
RESOLUTION	Not applicable.
SILENCIO	Not applicable.
ONLINE PROCESSING Yes	Procedure SA441A.
ON-SITE Yes	
REGULATIONS	<ul style="list-style-type: none">• Decree 151/2014, of 20 November, on mortuary health in Galicia. Article 16.

SPECIAL AUTHORISATIONS FOR INTERMENT WITHIN 24 HOURS AND EXHIBITION OF CORPSES IN PUBLIC PLACES

Article 18.3 of Decree 151/2014 establishes that corpses may be buried within 24 hours of death if an autopsy has been performed or organs have been removed for transplants. In order to carry out this operation, as well as for the exhibition of the corpse in public places set out in article 9, there is a standardised procedure (SA665A), which is detailed below:

SA665A. Special authorisations for interment within 24 hours and exhibition of corpses in public places

RESPONSIBLE BODY	Territorial office of the Regional Ministry of Health.
DESCRIPTION	In cases where an autopsy has previously been performed or organs have been obtained for transplants, interment may be authorised within 24 hours of death. Exhibition of the corpse in public places may be authorised, with prior embalming, provided that there are no objective risk factors that prevent this.
DOCUMENTATION	<ul style="list-style-type: none"> • Application. <p>For authorisations for interment within 24 hours of death:</p> <ul style="list-style-type: none"> • Burial licence. • Medical death certificate. • Certificate of autopsy and organ donation. <p>For authorisations to exhibit corpses in public places:</p> <ul style="list-style-type: none"> • Burial licence. • Medical death certificate. • Embalming certificate.
COMPULSORY	Yes
DEADLINES	Open all year round.
RESOLUTION	One day
SILENCE	Positive.
ONLINE PROCESSING	Yes Procedure SA665A.
ON-SITE	Yes
REGULATIONS	<ul style="list-style-type: none"> • Decree 151/2014, of 20 November, on mortuary health in Galicia. Articles 9 and 18.

HEALTH AUTHORISATION FOR EXHUMATION OF CORPSES AND CORPSE REMAINS

In order to exhume corpses or corpse remains, it is necessary to have an **authorisation** issued by the competent health department (in this case, the Regional Ministry of Health), as set out in article 22 of Decree 151/2014.

It should be noted that the corpses and corpse remains that can be exhumed are all those that are not included in group 1 of article 4 (persons who have died due to radioactive or infectious causes that pose a health risk).

The procedure is detailed below:

SA666A. Health authorisation for exhumation of corpses and corpse remains

RESPONSIBLE BODY		Territorial office of the Regional Ministry of Health.
DESCRIPTION		The territorial offices of the competent health regional ministry will authorise the exhumation. The same applies in the case of corpse remains, which may be deposited in remains containers. In the event that the final destination is incineration, a common or incineration coffin will be used.
DOCUMENTATION		<ul style="list-style-type: none"> • Application form (according to the model in Annex III). • Verbatim death certificate. • Judicial authorisation (if necessary). • Proof of payment of fees.
COMPULSORY	Yes	
DEADLINES		Open all year round.
RESOLUTION		Three months.
SILENCE		Positive.
ONLINE PROCESSING	Yes	Procedure SA666A.
ON-SITE	Yes	
REGULATIONS		<ul style="list-style-type: none"> • Decree 151/2014, of 20 November, on mortuary health in Galicia. Article 22.

SA666A PROCEDURE FEE

RESPONSIBLE BODY		Galician Tax Agency.
DESCRIPTION		This procedure is subject to the payment of the fee. Book processing (code 31.13.02 for exhumation of a corpse, unborn baby or limbs from amputations; code 31.13.03 for exhumation of corpse remains). Current fees.
DOCUMENTATION		Form 731 or self-assessment form.
COMPULSORY	Yes	
ONLINE PROCESSING	Yes	Virtual Tax Office. The procedure may be carried out through the electronic office once the registration in the Register has been completed.
ON-SITE	Yes	Print out form 731 completed or a blank self-assessment form and fill it in to make the payment in person at a collaborating financial institution.

REGULATIONS

- Law 6/2003, of 9 December, on fees, prices and regulatory levies of the Autonomous Region of Galicia.

HEALTH AUTHORISATION FOR SPECIAL BURIALS

In order to carry out burials in special places, it is necessary to obtain authorisation from the Regional Ministry of Health, as established in article 32 of Decree 151/2014. There is a standardised procedure for this activity (SA439A), with the documentation required varying depending on whether the special place is newly built or whether the place of worship or institutional premises of special relevance have already been built. The procedure is summarised below:

SA439A. Health authorisation for special burials

RESPONSIBLE BODY

Territorial office of the Regional Ministry of Health.

DESCRIPTION

An authorisation from the Regional Ministry of Health is required for burials in places of worship and institutional premises of special historical and/or artistic relevance.

DOCUMENTATION

- Application form (according to the model in Annex IV).

In the case of newly built special sites:

- Report signed by competent technician.
- Town planning report issued by the town council.
- Authorisation from the competent regional planning ministry, if required.
- Proof of payment of the fees, in the case of requesting authorisation from the competent regional planning ministry.

Burial in existing sites:

- Favourable report from the Cultural Heritage department.
- Certification of the public information carried out for a period of 20 days.

COMPULSORY

Yes

DEADLINES

Open all year round.

RESOLUTION

Three months.

SILENCE

Positive.

ONLINE PROCESSING

Yes

Procedure SA439A.

ON-SITE

Yes

REGULATIONS

- Decree 151/2014, of 20 November, on mortuary health in Galicia. Article 32.

7. ANNEX. TRAINING RELATED TO GROOMING ACTIVITIES

The grooming practices must comply with the provisions of article 8 of Decree 151/2014, which in its section b) indicates that grooming techniques will be performed in dedicated rooms, under the supervision and responsibility of staff with professional qualifications in accordance with Royal Decree 140/2011, of 4 February, which complements the National Catalogue of Professional Qualifications, for the performance of the said techniques.

The certificate of professional qualification **SANP0108 (Grooming)** corresponds to the qualification mentioned in such article.

The training modules required to obtain this certificate are the following:

- MF1605_3: Temporary preservation and embalming of corpses with biocides. (170 hours)
- MF1606_3: Restoration of corpses. (40 hours)
- MF1607_2: Mortuary cosmetic techniques. (30 hours)
- MF1608_3: Extractions of tissues, prostheses, pacemakers and other contaminating devices from corpses. (30 hours)
- MF1609_3: Use of related techniques and skills for the provision of a mortuary grooming service. (90 hours)
- MP0103: Module of non-occupational professional practices of mortuary grooming. (160 hours)

These may also be carried out under the supervision and responsibility of staff with a degree in Medicine.

The total training associated with the certificate is 520 hours.

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All the information contained in this catalogue is taken from the legislation in force at the time of its publication, and must always be construed in accordance with it, therefore the catalogue is a document subject to continuous evolution.

