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Information for authorities issuing an ECS

Content provided by:



European Judicial Network
(in civil and commercial
matters)



1 The kinds of registers that exist in the Member State, containing information relevant to successions

- Land register
- Property register
- Commercial register
- Movable property register
- Civil register, which also registers matrimonial property regimes
- Register of de facto partnerships, where this exists
- General register of wills
- Register of insurance policies and pension funds
- Public insolvency register

2 Information contained in each of the registers of the Member State, as listed under point 1

1. Land register: State register containing the description of rural, urban and special properties and providing information for the management, collection and control of various forms of taxation by the national, regional and local administrative authorities. It is used for tax and collection, but not legal, purposes. Link to website: [Land register](#)
2. Property register: A legal institution establishing ownership of the property, charges and rights *in rem* associated with the immovable property with unassailable legal effects. It provides legal certainty for legal property transactions. Link to website: [Property register](#)
3. Commercial register: Its purpose is to ensure certainty in legal commercial transactions by publishing the legal and financial data of companies and of other legal persons and their representatives. Link to website: [Commercial register](#)
4. Movable property register: Its purpose is to publicise the property and the charges and encumbrances on movable property. Link to website: [Movable property register](#). It is divided into the following sections:
 1. Vessels and aircraft section: This covers ship mortgages, trading, leasing and any contracts, writs of attachment and other encumbrances on vessels and aircraft.
 2. Cars and other motor vehicles section: This section covers instalment sales contracts, financial leases, other types of leases (such as renting) and any contracts, writs of attachment, demand or

prohibition of disposal, and other preventive annotations or encumbrances on cars and motor vehicles.

3. Industrial machinery, commercial premises and capital goods section: covers chattel mortgages on industrial machinery or commercial establishments, as well as writs of attachment and other encumbrances on such goods.
4. Collateral section: covers chattel mortgages and pledges without transfer on industrial and intellectual property rights.
5. Section for other movable rights which can be registered: covers contracts and encumbrances on other goods such as registered security titles, company shares, fishing licences or other rights of an administrative nature which can be transferred.
6. Register of general terms and conditions section: records the general terms and conditions and the judicial rulings annulling them.
7. Works and audiovisual recordings section.
5. Civil Register: This is the public register and has various functions. It records facts relating to the civil status of natural persons, such as births, marriages and deaths. Link to website: [Civil register](#)
6. Registers of de facto partnerships: These bodies specifically record de facto partnerships with the aim of recognising the rights and obligations of persons in such partnerships as being equivalent, albeit with some differences, to those of married couples. Each Autonomous Community has established its own legislation. Link to website: [Register of de facto partnerships](#) (For the autonomous registers of de facto partnerships, please consult the official website of each Autonomous Community.)
7. General register of wills: This state register, which is attached to the Ministry of Justice, records wills with the aim of guaranteeing the knowledge of their existence following the death or during the lifetime of the persons who executed the wills. Link to website: [General register of wills](#)
8. Register of insurance policies and pension funds: Its purpose is to provide the information needed to enable potentially interested parties to know whether a deceased person had a death insurance policy, and to identify the insurance undertaking with which it was taken out. Link to website: [Register of insurance policies and pension funds](#)
9. Public insolvency register: Its purpose is to record all the judgments in the various insolvency proceedings brought before both the courts and the commercial and property registrars. Link to website: [Public insolvency register](#)

- Do regional registers exist?

1. Land register: No, there is one land register organised at national level, with regional and territorial management. There may be five different registries in Spain: one for each of the three historical provinces of the Basque Country (Guipúzcoa, Álava and Vizcaya), one for Navarre and another for the rest of Spain.
2. Property register: No, registers exist in each mortgage district. All registrars must be members of the National College of property registrars.
3. Commercial register: Commercial registers exist on a territorial level, one in each Spanish province, and on the islands, in addition to the Central Commercial Register.
4. Movable property register: There are registers in each province as well as a central movable property register.
5. Civil Register: No, but delegations exist in each province, and also locally within each province.
6. Register of de facto partnerships: Yes, there is a register in each Autonomous Community and in each city, because the municipal councils are responsible for this register.
7. General register of wills: No, there is only one.
8. Register of insurance policies and pension funds: No, there is only one.
9. Public insolvency register: No, there is only one.

- Are the regional registers interconnected?

Spain's property, commercial and movable property registers are interconnected.

The civil registers are also interconnected, organised at local level.

- Can the regional registers be contacted by the authorities of another Member State?

1. Land register: online, like other users.
2. Property register: yes, by any of the legally permissible means; contact face to face, by telephone or post or online using the online register available at this [link](#). For academic enquiries, it is possible to contact

the officially designated contact point.

3. Commercial register: yes, by any of the legally permissible means; contact face to face, by telephone or post or online using the online register available at this [link](#). For academic enquiries, it is possible to contact the officially designated contact point vocal.ue@registradores.org
4. Movable property register: yes, by any of the legally permissible means; contact face to face, by telephone or post or online using the online register available at this [link](#). For academic enquiries, it is possible to contact the officially designated contact point vocal.ue@registradores.org
5. Civil Register: online, like other users.
6. Register of de factor partnerships: online, like other users.
7. General register of wills: online, like other users. Another possibility for contacting this Register is shown on the ARERT web page (European Network of Registers of Wills Association), accessible via this [link](#).
8. Register of insurance policies and pension funds: online, like other users.
9. Public insolvency register: online, like other users.

- Is the information contained in the register available to the public, or are there restrictions on access?

Yes, the property, commercial and movable property registers are available to the public. These are public registers. However, in order to obtain legal information, it is necessary to have a legitimate interest.

- Where access restrictions exist, is one entitled to request information?

Yes, but you must have a legitimate interest linked to the actual purpose of the property, commercial and movable property registers of Spain.

- Does the authority which keeps the register have the competence under national law to provide information to another national authority?

YES

- What information may the register authority provide to another national authority in accordance with national law?

The same information as it can provide to any member of the public.

- On what grounds can the register authority refuse to provide information to another national authority?

To safeguard personal privacy, when information is requested for a purpose not related to the register and for reasons of compliance with the Organic Law on Data Protection, unless ordered by the judicial authority.

- In particular, with regard to registered wills, can the authorities holding the information on wills in Spain reveal the content of a will to the authorities of another Member State?

The authorities holding information on wills in Spain cannot reveal the content of a will because they do not have access to it. The only data kept in the register of wills are the first name, surname and identity card number of the testator and the details, date of birth, name of parents and spouse, details of the notary, and date on which the will was drawn up. Information may be requested concerning whether or not there is a will – and, if so, the order for it to be executed – for a given person. In Spain, the last will generally revokes all previous wills, unless otherwise stated in the last will. Once the most recent will has been identified, its content must be requested from the notary who executed it.

The specific process for obtaining information, including for an heir to obtain a copy of the will, is set out in the information sheets of the European Network of Registers of Wills Association, at this [link](#).

For Spain, the procedure is detailed at the following links: [Spanish citizens](#) and [Register and find a will](#).

And the channels of communication are explained at these links: [Register of wills](#) and [Contact information](#).

- What information must the requesting authority from another Member State provide in order to be able to consult the register?

Full name and identification number of the deceased person (tax identification number or foreign identification number), and death certificate.

- Must the requesting authority provide supporting evidence of the information provided concerning the deceased?

Yes, it must provide all the supporting documents (death certificate, certificate establishing which was the last will, identity card number of the deceased person and identity card number of the interested person). The request will be classified by the registrar, who must note whether or not a legitimate interest exists, for safeguarding purposes, as set out in the Organic Law on Data Protection.

- Must the requesting authority provide proof that it is requesting information in line with Article 66(5)?

Yes, each information request must be accompanied by proof in order for access to the requested information to be granted.

As regards consultation of the property registers to identify any property owned by the deceased, it must be stated that the information is being requested for that purpose.

- What means can be used to request and provide information?

All means permitted by special legislation can be used; post, request in person or online application.

- In which language can information be requested?

The information can be provided in any of the official languages of Spain.

- How will the information be provided?

The will is delivered in print, as either a true/certified copy or a simple copy. If the interested party is unable to collect the copy in person, they can have it sent by registered post or email to another registrar by secure communication, for the latter to print and deliver a copy to them.

In the case of property, commercial and movable property registers: certification or a simple verbatim or extract note, in electronic or paper form.

- In which language can information be provided?

The information is provided in the official national language or in the language in which the will was written.

In the case of property, commercial and movable property registers: in Spanish and, in the case of simple notes, translation into English may be requested.

- Must the requesting authority pay a fee to obtain the requested information? How is the fee paid?

Yes, a fee must be paid by any of the means permitted by the legislation in force.

In the case of property, commercial and movable property registers, yes, by any of the means permitted by the legislation in force. Furthermore, the property and commercial registers of Spain have provided an online interface on the page www.registradores.org, which is specially designed to allow the requested information to be sought, obtained and paid for.

- What are the formal and substantive requirements for recording a change in ownership of registered property resulting from succession?

Public title of succession (will or declaration of intestate heirs). Proof of acceptance or waiver of succession (authentic copy of notarial document), public deed of partition or private body of sole heir and supplementary documents (certification from the register of wills, death certificate and certificate from the life insurance register) and completion of payment of inheritance tax, by self-assessment. The proof of acceptance is the document which certifies acceptance of the succession by the heirs.

All these documents must be registered by the competent authority (property or commercial register)

- What information is requested to allow the registration authority to identify the registered property and register a change in ownership following a succession?

In the case of immovable property: identification details of the estate (registered estate unique identifier, single register code or registered estate number); exceptionally, land register or estate location details (i.e. the address, which may be subject to changes in the event that streets are renamed). For example, in the case of immovable property: precise address, parcel or cadastral number, description of the immovable property. With regard to the need to accurately identify the immovable property, see the CJEU judgment of 9 March 2023, Case 351-21.

Once the immovable property has been duly identified, the documents identified in the previous question must be provided.

In the case of movable property: registration number and frame number.

- What is the legal value in your Member State of the information kept in the register?

Entries in the property, commercial and movable property register benefit from the rebuttable presumption of legality and veracity. The registered owner is the beneficial owner of the estate; the person acquiring the estate from the person shown in the register as the registered owner also benefits from an irrebuttable presumption that they are the true owner, which can be annulled only by court decision. Even where the seller's registered ownership is legally annulled, the third party who in good faith acquired the property from them in exchange for payment shall retain their acquisition (Article 34 of the Mortgage Law).

3 The availability of information on bank accounts

- Is there an authority in your Member State which keeps a list of bank accounts?

No. The Bank of Spain does not have the competence to create a register of bank accounts held by the clients of credit institutions. The Bank of Spain has the functions of a central bank and of supervising the Spanish banking system and other financial intermediaries operating in Spain. These functions are carried out within the European institutional framework, within which the Bank of Spain forms an integral part of the European System of Central Banks (ESBC) and of the Eurosystem, and also of the Single Supervisory Mechanism (SSM) and the Single Resolution Mechanism (SRM).

- Which authority holds this information?

The best thing to do is to contact the Tax Administration, which holds the financial returns attributed to it, communicated by the entity or entities with which it has accounts.

- Contact details:

The Spanish tax authorities are regional and national authorities. The main national authority is the Ministry of Economic Affairs, Finance and the Civil Service.

<https://hacienda.gob.es>

Central portal: <https://sedeminhap.gob.es>

Also available in English.

The tax and revenue authority is the State Tax Administration Agency (AEAT, *Agencia Estatal de Administración Tributaria*), which reports to the Ministry of Economic Affairs, Finance and the Civil Service.

Its main portal is: <https://sede.agenciatributaria.gob.es/>

A.E.A.T. Special Delegation of Madrid,

C/ Guzmán el Bueno, 139,

Telephone: 91 582 6767

There are offices in each Autonomous Community and in the main cities.

The contact details of the Bank of Spain are as follows:

BANCO DE ESPAÑA

C/ Alcalá, 48 28014 Madrid - C/ Alcalá, 522 28027 Madrid

Telephone number: 91 338 5000

[Web page](#)

- Does the authority have the competence to provide information on the bank account(s) of the testator at the request of a national authority dealing with the succession?

No, this is not possible. The information must be requested from the institution with an office or branch opened in Spain. All the supporting documents must be translated and must contain any necessary clarifications.

The institutions in which the testator has opened accounts are those which must provide to heirs the information which they request, i.e. the documentation which must normally be submitted to the credit institution in order to prove the status of heir, namely: the death certificate of the client, the certificate from the register of wills, an authorised copy of the last will or, where the person has died without executing a will, the declaration of intestate heirs must be presented (this document must include the concluding act of the certificate of inheritance). The declaration of intestate heirs is a procedure carried out before a notary, the purpose of which is to declare which relatives of the deceased have the status of heir in cases where the deceased person has not left a will [and to provide] the information requested by those heirs. Requests for information on movements in the accounts must specify the period to which they relate, and must be reasonable. Requests to obtain information on movements which occurred long before the date of death are not usually accepted.

Heirs may request any of the following information from the banking institutions:

- the account statement of the deceased client;
- movements in the accounts after the date of death;
- movements in the accounts relating to a time period of approximately 1 year prior to the death, thereby allowing the heirs to fulfil their tax obligations;
- a copy of the contracts held by the deceased client.

It is essential that both the information on the assets held by the client on the date of death and the financing or guarantee contracts (loan contracts, endorsement contracts, etc.) which were valid on that date are provided to the heirs prior to acceptance of the inheritance so that they can be informed of the estate.

- On what grounds can the authority refuse to provide information to the national authority dealing with the succession?

The entity may refuse to provide information if there is no legitimate interest (for example, the requesting person is not an heir of the deceased person, or has no interest in the succession). Or the in case of non-competent authorities.

Banking institutions may be denied only if they do not meet the inheritance conditions set out above or their request relates to a period well before the year preceding the date of death.

- What information must the requesting authority from another Member State provide when requesting information on the bank account(s) of the deceased person?

Identity card number of the testator or, where they hold bank accounts in another country, their foreign identification number in that country and also their Spanish foreign identification number, and proof that they meet all the conditions set out in the previous paragraphs.

- Must the requesting authority provide supporting evidence of the information provided concerning the deceased?

Yes, the death certificate.

- Must the requesting authority provide proof that it is requesting information in accordance with Article 66(5)?

Yes.

- What means can be used to request and provide information?

It depends on the means available to each bank.

- In which language can information be requested?

In Spanish or any of the official languages of the Spanish state.

- In which language can information be provided?

It depends on the banking institution. As a rule, the information can be in any of the official languages of Spain, or in English. Some banks have a translation service.

- Must the requesting authority pay a fee to obtain the requested information? How is the fee paid?

The Bank of Spain authorises Spanish banking institutions to charge a commission for this service. The maximum permitted rate is EUR 100 plus VAT, and it is left to the bank's discretion whether or not to charge it.

4 The availability of a register of intellectual property rights

Register of intellectual property rights (such as copyright, patents, supplementary protection certificates, utility models, topographies of semiconductor products, trademarks, indications of geographical origin, designs, plant variety rights).

- In Spain, does an authority or entity keep the information on intellectual property rights?

Yes.

Applications for first registration may be submitted to any of the offices run by the territorial registers, where these exist, or by the Central Register. Since there are registration units throughout Spain, applications submitted by any of the registers have the same effect.

The territorial registers are responsible for processing and deciding on registration and entry files concerning the interested parties submitting applications within their territory.

Through the Provincial Offices, the Central Register is responsible for processing the files of the interested parties who submit applications in any of the other Autonomous Communities. Contact: [Web page](#)

5 Other registers with information relevant to successions

Ministry of Finance: Tax Agency. This is the body responsible for the inspection, management and collection of taxes in Spain. Due to its role, it possesses the tax data of all taxpayers who are taxable by virtue of their nationality or residence on Spanish territory.

Certain taxes, such as inheritance tax, are delegated to the Autonomous Communities, which have their own Tax Agency delegations, and are responsible for the inspection, management and collection of both their own taxes and those ceded by the state in their respective territory.

6 The availability of information on closed wills and wills not subject to registration

- Which authorities or persons are authorised to keep the will?

The testator may keep the sealed will in their possession, delegate its custody to a person of trust, or deposit it

with the authorising notary, who will keep it in their archive.

- Are these authorities or persons legally obliged to disclose the content of the will after the death of the testator?

Yes.

- To whom must these authorities or persons reveal the content of the will?

To the notary who issued the record of the sealed will.

- Who can request disclosure of the will?

The person concerned by the inheritance.

- Under what conditions and procedures will the content of the will be disclosed?

The person who holds the sealed will in their possession must submit it to a competent notary within 10 days of becoming aware of the death of the testator.

The authorising notary of a sealed will, appointed as depositary of the will by the testator, must within 10 days of becoming aware of the latter's death, inform the surviving spouse, descendants and ascendants of the testator – and, in the absence of such persons, the collateral relatives to the fourth degree – of the existence of the will.

In the two cases above, if they do not know the identity or domicile of these persons, or if they are unaware of their existence, the notary must disclose the information required by notarial law (Article 712 of Civil Code).

- Which authorities or persons are authorised to keep the will?

In war time, soldiers on campaign, volunteers, hostages, prisoners and other individuals employed in or following the army may execute their will before an official with the minimum rank of captain.

This provision applies to the individuals of an army in a foreign country. If the testator is ill or injured, they may execute their will before the chaplain or doctor assisting them. If they are in a detachment, they may execute their will before the commanding officer, even if the latter is their subordinate.

- Are these authorities or persons legally obliged to disclose the content of the will after the death of the testator?

The wills must be sent as soon as possible to headquarters, from where they must be sent to the Ministry of Defence.

If the testator has died, the Ministry must send the will to the College of Notaries corresponding to the last address of the deceased person. If the last address is not known, it will send it to the Notarial College of Madrid.

The Notarial College will send the will to the notary corresponding to the last address of the testator. Upon receipt by the notary, the latter must inform the heirs and other interested parties of the existence of the succession within 10 days, so that they may appear before the notary in order to formalise the will in accordance with the law. Once these formalities have been completed, they will be authorised in accordance with the general arrangements laid down for sealed wills.

- Which authorities or persons are authorised to keep the will?

In the case of a warship, the will is executed before the accountant or the person performing their duties, in the presence of two suitable witnesses who see and understand the testator. The commander of the ship, or the person performing their duties, must also give their approval.

On merchant vessels, the will is authorised by the captain or the person acting on their behalf, with the assistance of two suitable witnesses.

- To whom must these authorities or persons reveal the content of the will?

Open wills executed at sea will be kept by the commander or captain, and reference will be made to them in the

ship's logbook.

If the vessel puts in at a foreign port where there is a Spanish diplomatic or consular agent, the military commander or merchant captain must hand over to this agent a copy of the open will or of the record of execution of the sealed will, and of the note taken in the logbook.

The diplomatic or consular agent must issue a written record of the delivery and, after sealing and stamping the copy of the will or of the record of execution in the case of a sealed will, must submit it with the note from the logbook through the appropriate channels to the Minister for the Navy, who will order it to be deposited in the Archive of their Ministry.

When the vessel, either a warship or a merchant vessel, puts in at the first Spanish port, the commander or captain will hand over the original will, stamped and sealed, to the local maritime authority, together with a copy of the note made in the logbook. The maritime authority will forward these documents without delay to the Minister for the Navy.

- Holographic will

This is a will written by the testator. The holographic will must be formalised and submitted to a notary within 5 years of the testator's death. The notary will draw up the probate document in accordance with notarial legislation.

The person in possession of a holographic will must present it to a competent notary within 10 days of becoming aware of the death of the testator. Failure to comply with this duty will make them liable for any damage they have caused.

It is necessary for this document to be certified and formalised in accordance with national notarial legislation.

- [Information sheets on 'Successions', 'Rights' and 'Special Rules' can be consulted on the European e-Justice portal](#)
- [General information on the commercial registers, property registers and insolvency registers at EU and Member State level can be consulted on the European e-Justice portal](#)

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