



IMPACT ASSESSMENT REPORT ON THE MEASURES PROPOSED BY THE DRAFT DECREE ON MORTUARY SERVICES

1. Context analysis and identification of regulatory options

1.a) The problems to be solved

As set out in the general explanatory memorandum to the Draft Decree on mortuary services, the current regulations governing mortuary public health services in Catalonia are set out in Decree 297/1997 of 25 November 1997, which approves the Regulation on mortuary public health.

Since the adoption of these regulations, now more than twenty-five years ago, the funeral sector has undergone developments and changes which have highlighted that the regulatory framework has become outdated and can no longer provide an adequate response to new requirements while ensuring the highest standards of public health.

The fact that the regulatory provision is obsolete is not confined solely to Catalonia but is common to the other autonomous communities as well. As a result of this situation, it has become apparent how difficult it is to reconcile the various regional regulations. Thus, by way of example, with regard to time limits, while Decree 297/1997 stipulates that thanatopraxy procedures on corpses, with the exception of refrigeration, must be carried out after issuing the relevant death certificate and the registration of the death in the Civil Register, and 24 hours after the time of death, the Autonomous Community of Valencia (Article 31 of Decree 39/2005 of 25 February 2005 of the Council of the Generalitat, approving the Regulation governing mortuary public health practices within the Autonomous Community of Valencia) permits the refrigeration and freezing of corpses to be carried out four hours after medical confirmation of death.

This situation led the Inter-regional Council of the National Health System to adopt new Consensus Guidelines on mortuary services on 4 July, which update those of 2018, aiming to help the autonomous communities responsible for mortuary services to establish common criteria and agreed responses to these issues. These common criteria are not mandatory; rather, in accordance with the principle of legal certainty and if the Government deems it appropriate, they must be adopted by means of a regulatory provision.

The current context also calls for regulation not only of mortuary services itself, but also of other related matters, such as the (town-planning) requirements for the siting of cemeteries.

The issues identified in the field of mortuary services are as follows:

- Increase and consolidation of cremation as the final disposal method: in 2022, it accounted for 52.91 % of funeral services in Catalonia,¹ whereas in 2017 the figure

¹ Source: Cremation has become the most common option for the deceased in Catalonia since the pandemic, accounting for 53 % of funerals in 2022. Asfuncat, 30 October 2023.



was 43 %.² This trend makes cremation furnaces a 'strategic installation'³ that is not uniformly implemented in the territory of Catalonia.⁴ The increase in cremations has an environmental impact, while also raising the question of how the ashes and cinerary urns should be treated.

- Urban growth, a shortage of municipal land and town-planning regulations are causing difficulties in finding sites for new cemeteries, as well as in renovating and expanding existing ones.
- The need to reconcile the exercise of religious freedom with the need to safeguard public health. The current regulations do not provide for the possibility of burials following the rites of certain religions, which may lead to conflicts as well as the need for an unwanted international repatriation of the corpse.
- The need to guarantee the legally recognised right of certain religious communities to have a section within municipal cemeteries set aside for the burial of members of those communities.
- The growth of the foreign community in Catalonia has led to an increase in the number of international repatriations of the deceased. These repatriations require health authorisation to carry out a procedure to preserve the corpse, which must be performed within a maximum number of hours from death, which is not always possible. Failure to meet these deadlines often results in the authorisation being refused and prevents the subsequent repatriation of the corpse, which causes unnecessary distress to the families. Currently, the availability of facilities for storing corpses makes it possible to preserve the corpse in good condition to carry out these procedures beyond the time limit set out in the current decree.
- In recent years, donations of corpses to science have also increased, to the point where certain centres are no longer accepting them. The reasons that could explain this increase are altruistic and also economic. It is necessary to regulate the procedure for the allocation of corpses and remains for research and teaching purposes, as well as their final disposal once they have served these purposes.
- The need to recognise new professional roles, such as embalmers qualified to carry out embalming techniques and procedures on corpses or human remains, which, under current regulations, could only be performed by those holding a degree in medicine.
- The existence of health authorisations and the imposition of burdens and requirements on the practices of embalming, burials and exhumations which, on public health grounds, appear to be neither justified nor proportionate to the need.

1.b) The objectives to be achieved.

The objectives to be achieved by this Draft Decree are:

- To effectively protect public health within the community.

² Source: Catalonia already incinerates 43 % of the deceased. Asfuncat, 31 June 2021.

³ Catalan Competition Authority (2022). Analysis of the funeral sector. Page 41.

⁴ Ibid., page 26.



- To ensure legal certainty in the field of mortuary services.
- To ensure the effectiveness of control and monitoring in the field of mortuary services (which includes both health practices relating to corpses and human remains, and the hygiene and health activities carried out by funeral services, as well as the hygiene and health conditions in cemeteries).
- To safeguard freedom of religion and worship in practices relating to the final disposal of the deceased, subject to no restrictions other than those necessary to protect public health.
- To simplify and streamline procedures and time frames by reducing ex ante administrative intervention as far as possible (the principle of minimum intervention) in the conduct of operators' activities, without this reduction leading to a decrease in public health safeguards.
- To facilitate the siting of cemeteries, including both new developments and the extension and refurbishment of existing ones.
- The recognition of embalmers as professionals qualified to carry out embalming techniques and procedures on corpses or human remains.

1.c) Possible regulatory and non-regulatory solutions

A. Option to do nothing

Doing nothing entails:

Implementing Decree 297/1997 and municipal ordinances (or Decree 209/1999 in those municipalities that have not adopted a specific ordinance). This option would mean continuing to require families and funeral service providers to complete a series of formalities and obtain authorisations (such as applications for burial or cremation, and authorisations to exhume or transport corpses, among others), which are no longer justified on public health grounds.

Apply the criteria set out in the Consensus Guide on Mortuary Services in those areas not covered by current legislation. The application of this soft law instrument is subject to the objections to its direct application set out in the second paragraph of Section C, 'Regulatory and non-regulatory alternatives envisaged'.

B. The regulatory option that is considered the preferred alternative

Update the regulations on mortuary services.

Among the different aspects to be updated:

- The classification of corpses by splitting Group I into two groups: Group I – corpses affected by an infectious and contagious disease listed in the Annex to the Decree; and Group II – corpses posing a radiological risk. Other corpses are included in Group III. However, the list of infectious and contagious diseases that cause corpses to be classified as Group I has been updated.
- Take measures to respect religious diversity, provided that public health is safeguarded.
- Incorporate new health techniques and materials to ensure the safety of professionals in the sector using them.



- Recognise the role of the embalmer and empower them as the person responsible for procedures carried out on the deceased, allowing them to make decisions regarding such procedures in accordance with their own judgement.
- Regulate the basic technical and health and safety requirements that funeral parlours and wake rooms must meet.
- Regulate the health and safety requirements with which crematoria must comply.
- Establish new criteria for the siting of newly created cemeteries, as well as the requirements for the expansion and refurbishment of existing ones.
- Regulate the transfer of human remains for research and teaching purposes.

C. Regulatory and non-regulatory alternatives considered

From a legislative drafting perspective, it is not considered necessary or appropriate to regulate this matter by means of a statutory instrument, given that the proposed Decree provides comprehensive and detailed regulation of technical matters which are best dealt with by means of a provision at regulatory level. In addition, this matter is currently already regulated by a legal instrument of this nature.

With regard to other non-regulatory options, an analysis and assessment were carried out to determine whether the direct application of the Consensus Guide on Mortuary Services (the Guide), approved by the Interterritorial Council of the National Health System, was a viable option for regulating this matter. This possibility must be ruled out for two main reasons: firstly, the Guide is designed as a set of agreed recommendations or common criteria which are not binding on funeral service providers or members of the public; and secondly, in accordance with the principle of legal certainty, they must be approved by the autonomous communities in accordance with the relevant regulatory procedure and by means of a regulatory provision. Moreover, the Guide does not go as far as regulating all matters in this area and the intention of the Government of Catalonia is to regulate this matter with a view to comprehensiveness and taking into account the reality of the territory. That is only possible with specific regulatory provisions.

2. Analysis of the most significant economic, social and environmental impacts of the options under consideration

2.a) Report on budgetary impact

Impact on the human and material resources of the Government of Catalonia

The Department of Health, through the Secretariat of Public Health, has been granted powers in the field of mortuary services, in accordance with Law 18/2009 of 22 October 2009 on public health.

From a financial perspective, the Draft Decree does not entail any increase in expenditure for the Government of Catalonia compared with the current situation. The abolition of existing administrative authorisations will free up staff who currently devote all or part of their time to processing authorisations; once the new regulation comes into force, this staff will be able to be redeployed to other tasks that offer greater added value and have a greater impact on public health. The transition from an interventionist system to a more flexible one, in which the government's involvement is restricted exclusively to situations where there may be a risk to public health, will not result in the

loss of any government jobs; rather, it will enable the roles of certain posts to be redefined, gearing them towards new needs and strengthening services that are structurally under-resourced.

In this regard, the following details the time and effort that staff in the various territorial units devote to mortuary services:

TERRITORIAL UNIT	BODY	Percentage of the working day
BARCELONA AND CENTRAL CATALONIA	Administrative officer responsible for process safety management (PSM)	100%
	Postgraduate degree, public health. A1-22.2. Environmental risk manager	20%
	Senior technician (Responsible for Legionnaires' Disease Control and Prevention)	5%
TARRAGONA AND TERRES DE L'EBRE	Senior technician (Environmental Risk Unit)	10%
	Administrative assistant	10%
	Administrative	20%
	Postgraduate degree, public health	20%
	Management technician	20%
	Administrative assistant	10%
LLEIDA, THE HIGH PYRENEES AND ARAN	Senior public health technician	12%
	Management technician	5%
	Administrative	10%
GIRONA	Senior public health technician	10%
	Administrative	10%

In addition to this data, a lawyer from head office is occasionally assigned to deal with appeals against decisions refusing authorisations or various enquiries.

It is estimated that the new decree will free up virtually all the time currently devoted by public health professionals to mortuary services, with the exception of technical support that may occasionally be requested by companies in the sector or by local authorities, and tasks arising from managing the Register of funeral and cremation service providers. Consequently, setting up this Register will require an initial commitment of approximately 110 hours from a technical specialist to get the software application up and running: testing the process, communicating the procedure to local authorities (eValisa) and responding to their enquiries, designating users, a training webinar for users (on data entry and/or querying) and the drafting of the user manual, reviewing the data uploaded by municipal councils, monitoring the website's operation and manually uploading data if the automated system is not configured, responding to enquiries from businesses and/or associations, and preparing the EACAT forms (initial registrations, amendments and deregistrations). Once the application is implemented, it is estimated that a technician will devote approximately 10 hours per week to monitoring and reviewing data.



From a budgetary perspective, a reduction in revenue from fees for the authorisations that are to be abolished is expected; in recent years, these have generated revenue of around 120 000 euros per year.

At the same time, however, the costs associated with providing mortuary public health services outside normal working hours and on weekends – which are by no means insignificant – will be eliminated; these are estimated at around 233 hours of overtime per quarter. These 233 hours per quarter correspond to 932 hours per year of compensation for work carried out outside normal working hours (overtime: 1.30 hours of leisure time for every hour of overtime). Overtime is not paid in cash but is compensated with time off, which also has an impact on the day-to-day provision of public health services.

In practical terms, the streamlining of administrative procedures will result in savings on the cost of updating existing computer applications to bring them into line with the latest regulations on electronic processing. The estimated quantification of the savings that this simplification will entail, in accordance with the budget provided to us by the CTTI, is specified in the following table:

PSM		
Transformation of the current platform due to obsolescence		
Integration of procedures with the new platform		
Migration module:		
Term	Amount	Comments / percentage applied
Direct costs		
Staff costs	€131 472.84	Wages, social security, training and occupational health and safety
Other direct costs	€0.00	
TOTAL DIRECT COSTS	€131 472.84	
Indirect costs		
General expenses	€26 294.57	
TOTAL INDIRECT COSTS	€26 294.57	
SUBTOTAL DIRECT AND INDIRECT COSTS	€157 767.41	
Industrial benefit		
Industrial benefit	€15 776.74	
TOTAL EXCLUDING VAT	€173,544.15	
TOTAL INCLUDING VAT	€209 988.42	21 % VAT

By contrast, the Register of funeral and cremation service providers is intended to operate as a feature of the Repository of intervention objects (ROI) currently being developed by the Ministry of Public Health. It is estimated that, of the total cost of this IT development, €45 936.00 (including VAT), would be attributable to this Register.



Impact on the human and material resources of local authorities, taking into account their size and Barcelona's special status.

The government's adoption of a minimally interventionist approach will mean that local authority staff will be involved to a limited extent. The following section contains a comparative table of the authorisations and functions assigned to local authorities under current legislation and those provided for in the Draft Decree. This table demonstrates that the scope of municipal authorities' responsibilities will not be increased; on the contrary, some of the authorisations will be granted on a general basis rather than on a case-by-case basis, as is the case with authorisation for burials outside cemeteries.

On the contrary, the obligation of municipalities to communicate the data to the Register of funeral and cremation service providers will entail that municipalities have to allocate a resource in order to comply with this obligation. It is estimated that it will take 30 minutes to enter the initial data for each organisation and 15 minutes to make any future changes to this data. In addition, consideration should be given to the time that can be set aside for training in the use of the computer application.

With regard to the special status of the city of Barcelona, public health responsibilities in the city are carried out by the Barcelona Public Health Agency, which acts on behalf of the Department of Health of the Government of Catalonia and the Barcelona City Council, under a funding agreement. At present, responsibility for mortuary services in the city of Barcelona lies with the Barcelona Regional Sub-Directorate of the Secretariat of Public Health. The funding agreement signed this year for the period 2025–2029 provides, however, for the transfer of these powers to the Barcelona Public Health Agency once the Draft Decree on mortuary services has been approved. The instrument in which the assignment of these services is formalised shall determine the functions and activities included in the management of the assigned services, the regime applicable to their management, and the contributions to the financial resources of the ASPB allocated to the management of the assigned service, in an amount sufficient to cover the costs arising from their provision and management.

Furthermore, the Draft Decree, through a transitional provision, sets a three-year deadline for cemeteries that are in operation at the time of its entry into force to comply with the three requirements, while introducing mechanisms to allow for flexibility in their implementation.

With regard to the number of graves reserved for free or subsidised services in publicly-owned cemeteries, it is stipulated that, in municipalities where there is more than one publicly-owned cemetery, this requirement shall be deemed to have been met if it is guaranteed in at least one of them, provided that this cemetery serves the entire municipality.

This adjustment to the regulatory requirements is particularly relevant in the case of cemeteries situated in small municipalities and rural areas, with regard to the obligation to provide an area designated for the scattering of ashes free of charge, given that it is permitted for this area to be located either within the cemetery itself or at another site that serves the municipality. Similarly, with regard to the requirement to provide graves for the interment of cremated remains, provision is made for the local authority to grant an exemption from this requirement, by means of a reasoned decision, in cemeteries situated in municipalities with a population of fewer than 5 000 inhabitants.

With regard to rural municipalities in particular, and although the technical methodology for assessing the regulatory impact in this area has yet to be approved, the project assessment has been carried out in accordance with the criteria set out in the document 'Recommendations on the content of the assessment report'. This document



incorporates tools promoted by the Government of Catalonia in the field of regulatory impact assessment and explicitly recognises the need to take into account factors such as the size of municipalities, territorial impact – with particular attention on urban-centred development – and the effect of the legislation on the population's roots in rural areas.

Impact on the internal market and the free movement of goods

The Draft Decree sets out certain technical requirements applicable to products and facilities used in the field of mortuary services, in particular coffins, pre-fabricated burial niches and graves, funeral transport vehicles and certain funeral facilities. The purpose of these requirements is to ensure the protection of public health, the hygiene of mortuary services, the safety of service users and the protection of the environment; these objectives constitute overriding reasons in the public interest.

The proposed regulation does not impose any restrictions based on nationality, the place of establishment of economic operators or the geographical origin of the products. The requirements laid down are uniformly applicable to all products manufactured, marketed or used in Catalonia, whether they come from Spain or from any other Member State of the European Union. Consequently, the regulation does not introduce any direct or indirect discrimination between economic operators, nor does it favour domestic manufacturers or suppliers over those established in other countries.

The technical specifications set out herein are based on objective and functional criteria relating to the strength, water-tightness, durability, structural safety, hygiene and environmental protection of the regulated products. In particular, the requirements relating to the characteristics of coffins, prefabricated burial systems and funeral transport vehicles are intended to ensure the proper handling of corpses and human remains during the various stages of the funeral process, to prevent health and environmental risks, and to ensure uniform standards of protection throughout the territory.

Furthermore, the requirements set out are based on the applicable technical standards and the criteria set out in the Consensus Guide on Mortuary Services, approved by the Inter-territorial Council of the National Health System on 4 July 2025, and incorporate parameters that are widely recognised within the sector. In the case of prefabricated systems, the reference to the UNE EN ISO 9001 standard or equivalent standards is intended to guarantee the quality and traceability of the manufacturing process, without imposing a specific technology or excluding equivalent solutions that demonstrate comparable performance.

From the perspective of proportionality, less restrictive alternatives have been assessed, such as the use of non-binding technical recommendations or the exclusive reference to sectoral self-regulation mechanisms. However, these alternatives do not guarantee a uniform level of protection for public health and the environment, nor do they provide the necessary legal certainty for operators, users and the competent authorities. It is therefore considered necessary to establish mandatory minimum requirements to ensure uniform safety and hygiene conditions.

As a result, the project has a limited impact on the internal market and does not create unjustified obstacles to the free movement of goods. The technical requirements set out are appropriate for achieving the public interest objectives pursued; they are necessary to ensure the protection of public health and the environment; and they do not go beyond what is strictly necessary to achieve those objectives. Therefore, the



regulation is considered compatible with the principles of necessity, non-discrimination and proportionality governing the internal market of the European Union.

2.b) Regulatory impact report in terms of simplification and reduction of administrative burdens

The regulatory measures involve a reorganisation of the intervention regimes – administrative authorisations – based on criteria of necessity and proportionality. Thus, any requirements laid down, whether relating to access to or the exercise of the activity, will be guided by the public interest, ensuring that the new requirements and procedures are as least burdensome as possible for the individuals concerned. Any simplification measures introduced must safeguard key aspects such as the quality of service and the health and safety measures associated with its provision.

In this regard, it is proposed that the following authorisations, which are no longer justified on public health grounds, be withdrawn:

- Authorisation for embalming or temporary preservation: the Draft Decree does not require prior health authority authorisation for these procedures, leaving it to the discretion of the embalmer to determine whether the body is suitable for such procedures.
- Authorisation for the burial and exhumation of corpses and remains. It is currently stipulated that authorisation for the immediate burial and exhumation of Group I corpses within the municipality lies with the mayor, and outside the municipality with the territorial delegate of the Department of Health.

The Draft Decree removes the requirement for local authorisation for the burial of Group I corpses within the same municipality where the death occurred. With regard to the exhumation of corpses and remains, authorisation is also not required: the exhumation of corpses classified as Group I and II is prohibited unless authorised by a court order, a declaration that the grave is in a state of disrepair, the closure of the cemetery or for renovation works. In these circumstances, the exhumation of the corpses in Group I will be carried out in accordance with the health requirements set out in the Draft Decree and will comply with the provisions laid down in the regulations on nuclear safety and by the competent authority in this area for the exhumation of corpses in Group II. With regard to Group III corpses, they may be exhumed without authorisation after the expiry of a period of two years from the date of burial.

- Authorisation for the transport of human remains: no authorisation is required.
- Authorisation for the transport of human remains: no authorisation is required.

With the abolition of these authorisations, companies providing these services will no longer, as is the case under current legislation, have to wait for administrative authorisation to carry out embalming, transport and exhumations, and will assume full responsibility for ensuring best practice in the performance of these procedures.

Furthermore, the regulatory amendment may affect local authorities since, as set out in Article 52 of Law 18/2009 of 22 October 2009 on public health, municipal councils, in accordance with the powers conferred upon them by Law 15/1990 of 9 July 1990 on health planning in Catalonia, and Legislative Decree 2/2003 of 28 April 2003, which approves the Consolidated Text of the Law on Municipalities and Local Government in Catalonia, and specific health regulations, are competent to provide services relating to mortuary public health services within their municipalities.



The new regulations are not expected to lead to an increase in the costs incurred by local authorities in carrying out their responsibilities in this area, particularly as the implementation of the new regulations should result in a reduction in administrative burdens.

The table below compares the powers and functions assigned to municipalities by Decree 297/97 of 27 November and Decree 2263/74 of 20 July with those set out in the Draft Decree currently under consideration:

DECREE 297/97 OF 27 NOVEMBER AND DECREE 2263/74 OF 20 JULY	DRAFT DECREE
Authorisation for burial without a coffin or burial of two or more corpses in the same coffin in the event of disasters or epidemics within the municipality (Article 9).	Authorisation for an area designated for the burial of Group III corpses, without a coffin for religious reasons (Article 14.4).
To determine the conditions for the burial of a corpse outside ordinary cemeteries (Article 15) *Includes authorisation of the conditions and the burial itself.	Authorisation of burial sites outside the cemetery (Article 14.1).
There are no regulations governing the final resting places of ashes outside public cemeteries.	Determination of the places of destination of ashes outside common cemeteries (Article 6.1).
Authorisation for the installation of a morgue incinerator (Article 18) (crematorium)	- Law 20/2009 of 4 December on the prevention and environmental control of activities: a municipal licence is required. It is not subject to a health authorisation.
Authorisation for the exhumation of corpses and remains (Articles 21 and 22).	- No authorisation has been granted by the local authority. The proposal stipulates that the application must be made to the body responsible for managing the cemetery or the site where the corpse is buried.
Authorisation for the transport of corpses by special means (Article 26).	- There is no local authorisation. In the event of a serious public health emergency, the competent public health authority may decide that the collection and transport of corpses should be carried out by exceptional means (Article 21.2).
Authorisation of applications for the construction, extension and refurbishment of cemeteries (Article 44).	Authorisation of applications for the construction, extension and refurbishment of cemeteries (Article 32).
Suspension of burials. Article 57 of	Partial or total suspension of burials in cemeteries or designated burial sites



Decree 2263/74 of 20 July.	(Article 33).
Closure of cemetery. Article 57 of Decree 2263/74 of 20 July.	Closure of cemetery: The municipal council may, either on its own initiative or at the request of a party, initiate proceedings to close a cemetery (Article 34).
Declaration that graves, niches or mausoleums are in a state of disrepair (Article 51).	Declaration that graves are in a state of disrepair (Article 38).

Changes have also been made to the procedures for processing applications for the construction of new cemeteries and the extension of existing ones (Article 32); in particular, it is worth noting the removal of the binding report from the Department of Health. Having assessed this procedure, it is considered disproportionate to require it, bearing in mind that applications for the construction of new cemeteries – which are subject to processing and decision-making by the competent local authority – include a construction plan and an assessment of the suitability of the land earmarked for the site, which must be verified by means of a hydrogeological study setting out the permeability characteristics, the position of the water table and/or the saturated levels of any confined aquifers where these exist, as well as the direction of groundwater flow; and, should the hydrogeological study indicate that aquifers may be affected, the report to the competent water authority.

The removal of authorisation requirements for certain procedures clearly helps to reduce the workload on local authorities. By way of example, the exhumation of corpses and remains – whether carried out on an exceptional basis or after the deadline for opening the grave has passed – which, under Decree 297/97, must be authorised by the municipality, will not require authorisation once the new decree comes into force. The draft provides that, in this regard, the municipality's role is limited to the temporary suspension of exhumations on weather-related grounds.

In the same vein, with regard to burials outside public cemeteries, the draft legislation already stipulates that these must meet the same requirements as any other funerary structure, which means that the local authority will no longer have to determine the conditions in each specific case and will only be required to authorise the location.

However, the changes introduced by the Draft Decree will mean that those municipalities which have by-laws regulating aspects of health control in cemeteries and mortuary services will have to bring them into line with the new regulatory framework. In this regard, as far as the city of Barcelona is concerned, the impact of the new regulation will be the same as for all other local authorities.

Identification of administrative and health authorisations in the Draft decree on analysis, necessity and proportionality

Having assessed the various activities and circumstances to determine whether there are public health or environmental grounds justifying ex ante authorisation, and taking into account the principle of proportionality, the Draft Decree has opted to abolish all the authorisations provided for in Decree 297/97 and move to a system based on operator self-regulation and ex post monitoring.



Regarding:

-Authorisation/licensing of new private cemeteries and cemetery extensions

This licence/authorisation falls within the remit of the local authority and is provided for in Law 20/2009 on environmental prevention and control; however, for public health reasons, the Draft Decree – as is the case under the current Decree – sets out the site-specific requirements that must be met (safety buffer zone requirement, hydrological study). Emphasis is placed, however, on the abolition of the binding report (Article 43.3 of Decree 297/1997) issued by the Department of Health, as this is considered disproportionate given that the local authority is already required to assess these matters when granting the licence (duplication of authorisations).

- Crematoria licences

With regard to crematoria, the licence is to be granted by the department responsible for environmental matters; however, it must be assessed whether the facilities, given the nature of the service they provide (the cremation of corpses), comply with the requirements set out in the Draft Decree in terms of location, minimum facilities and the system for identifying ashes. As is the case with cemeteries, the mandatory report (Article 18.1 of Decree 297/1997) is being abolished, as it is considered disproportionate given that the project is subject to authorisation by the department responsible for environmental matters.

Administrative burdens

Without prejudice to the table identifying administrative burdens and comparing them with current legislation (ANNEX 5), it should be noted that, as a result of the abolition of health authorisations, funeral service providers (transport services, wake rooms and funeral parlours), crematoria and cemetery management bodies are now required to keep a register of services provided. This requirement, which already exists in the 1997 regulations for cemeteries and crematoria, is now extended to funeral parlours.

The maintenance of this burden, and in other cases its imposition, is based on the control of the activity carried out by funeral service providers. The Draft Decree abolishes the health authorisations which, under current legislation, organisations were required to apply for from the authorities, thereby moving to a system of self-regulation by the organisations themselves. However, given the nature of the activities carried out (work involving human remains) and the potential public health implications (release of pollutants into the soil, air and water), local authorities and the Generalitat must be able to verify at any time the activities that have been carried out and ensure that they have been conducted in accordance with the health requirements set out in current legislation.

To this end, and also to comply with the Consensus Guide on Mortuary Services, a Register of funeral and cremation service providers is being established. The details to be included in this Register are the identification details of the funeral and cremation services provider (owner, company name, tax identification number, registered address, email address), the location of the facility, trade name or identifying name, address, contact details (for the purpose of providing information to the public), email address, telephone number and type of activity in the case of funeral service providers (essential minimum services, wake rooms, funeral parlours).

Municipal councils in which funeral and crematorium service providers are established must notify the relevant health department of the aforementioned details, as well as of any subsequent changes to these details. Municipal councils shall have two months



from the date on which they have been authorised or the change has taken effect to submit the notification. To this end, the competent public health authority will make a specific technological tool available to the municipal administration.

2.c) Report on gender impact

From a gender equality perspective, the recommendations given by the Secretariat of Language Policy have been taken into account in order to avoid male-centric language when drafting the regulatory provision. It should also be noted that the Draft Decree does not set out any measures or recognise any rights or obligations that could give rise to discrimination on the grounds of sex. Therefore, it is considered to have no gender impact.

2.d) Report on economic and social impact

The Draft Decree aims to make it easier for operators and members of the public to manage and carry out their activities by reducing and simplifying administrative burdens and red tape, and also to enable the provision of services that are better suited to developments and changes in society's funeral customs. One of the aspects that is valued and welcomed is that the new regulations will lead to a reduction in the costs of certain services, which will no longer be subject to a charge; this will have an impact on the cost borne by the end user.

The Draft Decree sets out the requirements that the premises of funeral service providers, crematoria and cemeteries must meet in order to carry out their activities in a manner that safeguards public health, as well as the health and safety of their own staff, and establishes a framework for the adaptation of establishments that are already in operation when the decree enters into force.

With regard to the requirements that companies must meet, based on a comparative analysis of the requirements currently imposed by the regulations on these types of facilities and those set out in the Draft Decree (see ANNEX 6), it is considered that the cost of compliance that companies will have to bear – with particular regard to SMEs – will be insignificant. Similarly, it will not, under any circumstances, lead to their exclusion from the market.

It is worth making a few observations about the comparative table set out in Annex 6:

1. Municipalities have the power to regulate, by means of by-laws, the requirements for funeral service facilities established within their municipal boundaries. We do not have specific information on the level of investment that compliance with the new health requirements may entail in each municipality. The comparison of requirements has been carried out on the basis of the provisions of Decree 209/1999 of 27 July 1999, which is of a supplementary nature. That said, we recognise that, as regards the day-to-day running of their businesses, the majority of companies are already complying with the new health and safety requirements.
2. There is a change in terminology that may lead to an interpretative error. The Draft Decree distinguishes between the following types of wake rooms: *a facility serving as a temporary holding place for the deceased between the place of death and the final destination, suitably equipped for the performance of mortuary care procedures and for the display and viewing of the deceased* and a funeral parlour: *a facility authorised as a temporary holding place for the deceased between the place of death and the final destination, duly equipped for the performance of embalming procedures and for the display and viewing of the deceased*. The current regulations refer to both wake rooms and funeral parlours without distinction; therefore, any comparison of technical



requirements between the current regulations and the draft must take this distinction into account.

The draft also provides for a scheme for adapting installations to the first additional provision and the second and third transitional provisions.

Thus, with regard to funeral parlours and wake rooms, the Draft Decree provides that facilities which, at the time this Decree comes into force, are not situated in a separate building, isolated from any other building not used for funeral purposes, may continue to operate and shall only be required to bring their facilities into line with the provisions of Articles 24 and 26 of the Draft Decree, for which they shall have a period of two years from the date of its entry into force.

For their part, cemeteries that are in operation at the time the Decree comes into force have three years to comply with the following requirements: to set aside a number of graves for free or subsidised services in the case of publicly owned cemeteries; to provide columbariums for the placement of cinerary urns; and to designate an area for the scattering of ashes. However, the competent local authority may justifiably exempt cemeteries in towns with fewer than 5,000 inhabitants from the obligation to have columbaria.

Finally, with regard to burial niches and graves, the supplementary provision states that the provisions of the Draft Decree do not apply to burial niches and graves that have already been constructed by the time the Decree comes into force, provided that the health and safety of the structure are guaranteed and that safety measures are in place for the public and for operational staff.

Impact on SMEs: results of the SME test (ANNEX 5a)

It has been deemed appropriate to request the report from the Competition Authority (ACCO) provided for in Article 8.1(b) of Law 1/2009 in order to obtain a more accurate assessment of the effects on businesses from a competition perspective.

With regard to the impact on competition, it is emphasised that a large proportion of the authorisations provided for in the Draft Decree must be applied for by funeral service providers (authorisation for burial outside public cemeteries, authorisation for exemption from the use of a coffin), *strictly speaking* the application is made by a relative of the deceased, given that the activity or practice relates to the relative's corpse.

Social impacts in terms of public health

The most significant social impact stems from the fact that, for the first time, consideration is being given to the possibility of burials without a coffin, in order to accommodate the funeral rites of minority religious denominations. From a public health perspective, certain requirements have been established for graves intended to accommodate corpses without coffins, thereby ensuring that these funeral rites can be carried out in a manner that complies with hygiene and safety standards.

It is also made clear for the first time that, once investigative or teaching procedures have been completed, the final disposal of corpses and remains must be in accordance with the provisions set out in the Draft Decree, that is, burial or cremation.



Social impacts from the human rights perspective

From the users' perspective, too, the new regulations provide for the simplification of administrative procedures; they ensure that the last wishes of the deceased and their family are respected; they set out the minimum and strictly necessary requirements to guarantee the protection of public health; and they update the requirements that must be met by funeral homes, wake rooms and authorised sites for the interment of ashes.

One of the most notable aspects of the new regulations is the relaxation of the time limits for carrying out certain procedures relating to the preservation of corpses. The presence in our country of a significant foreign community has highlighted, particularly in recent years, the impossibility of authorising the repatriation of the deceased to their countries of origin, as the preservation or embalming procedures required for international repatriation cannot be carried out due to the expiry of the statutory time limits. This situation causes families unnecessary suffering without any health-related justification, given that current techniques and facilities ensure that these procedures can be carried out over a longer period without compromising public health. The new Decree provides for this and rectifies it.

In this regard, the deadlines laid down in the draft for the conservation and handling of corpses are established based on the recommendations made by a group of experts in mortuary services, in coordination with the Ministry of Health and in line with the provisions in the Guide on Mortuary Services. These guidelines aim to ensure safety, public health and respect for the deceased. The maximum time limits of 21 days for freezing and embalming are based on expert consensus, as experts consider that preserving a corpse beyond this period could compromise safety and hygiene standards. This also makes it easier for the Institute of Legal Medicine and Forensic Sciences of Catalonia (IMLCFC) to set a reasonable time frame for the final disposal of the corpses.

The experts have also considered, for reasons of public health and safety, that the maximum refrigeration time for a corpse is 72 hours (three days) and that the time limit set for the final destination of a corpse that has undergone a temporary chemical or environmental conservation practice is 96 hours (four days).

However, the Draft Decree provides for the possibility that these time limits may be extended in exceptional and justified circumstances, at the discretion of the embalmer and provided that public health is not compromised.

At present, the coexistence in Catalonia of people who practise different religious beliefs, each with their own distinct traditions regarding the burial of their deceased, highlights the need to incorporate – as is indeed being done – procedures that take into account and safeguard the exercise of the fundamental right to freedom of worship, while ensuring public health.

Environmental impacts

The draft sets out the types of materials that must be used in coffins intended for cremation (the aim is to avoid metals, paints, enamels and other materials that may cause emissions of environmental pollutants), as well as the treatment and disposal of ashes and cinerary urns.

As regards the requirements now being considered for the siting of newly built cemeteries and the extension and refurbishment of existing ones, these address the current urban planning situation and the limited availability of land that municipalities



set aside for this purpose. Consequently, the two buffer zones – one 225 metres wide and the other 50 metres wide – surrounding the 25-metre-wide strip of land designated as a cemetery, which are free of any buildings, are removed.

These buffer zones – 225 metres for newly built cemeteries and 50 metres for extensions to existing cemeteries – no longer meet health criteria, given that funeral structures ensure the graves are watertight and prevent contamination of the surrounding land. A 25-metre buffer zone free of any buildings is maintained, as the nature of the activities carried out in cemeteries attracts insects and microorganisms that are harmful to public health and the environment, and the need to carry out disinfection treatments makes it advisable to maintain a minimum protection zone.

With regard to the characteristics that graves must possess, the dimensions and other specifications for the various types of funerary structures are amended to bring them into line with the provisions set out in the GUIDE, while it is also stipulated that, where prefabricated systems are used, these structures must comply with the manufacturing quality management system set out in the UNE EN ISO 9001 standard or an equivalent standard or quality standard that replaces it.

3.Comparison of the options considered

This section compares the alternatives considered and assesses their suitability to achieve the objectives listed in the previous section.

The 'do nothing' option (baseline scenario)

The option of taking no action means being unable to resolve the issues identified, while maintaining administrative burdens which, being neither justified nor proportionate, prevent the transfer of the deceased to their place of origin – particularly in the case of repatriations – as a result of the deadlines for carrying out embalming procedures having passed, or making it impossible to carry out the burial in accordance with the rituals of their religion.

The preferred option

The preferred option is to adopt a new regulation that provides a satisfactory response to both citizens and entities providing funeral services and local administrations concerning the problems listed in paragraph 1(a) of this Report, while effectively protecting community public health and ensuring legal certainty in the field of mortuary services.

A comparative table of the two regulatory options is attached:



	OPTION 1: 'DO NOTHING'		OPTION 2: PROPOSED OPTION	
IMPACTS	COSTS	BENEFITS	COSTS	BENEFITS
Budgetary impact	Human resources allocated to processing authorisations. Overtime worked (233 hours per quarter).	Revenue from authorisation fees: €120 000 per year.	Reduction in income: €120 000 per year. Update of municipal by-laws regulating funeral services and organisational adjustments resulting from the removal of authorisations.	It does not involve any increase in expenditure. Freeing up human resources. Reduction of overtime (233 per quarter). Savings resulting from not having to update computer applications.
Economic impact	Distortions in competition for the provision of these services and increased cost for businesses, resulting from the fact that some authorisations may not be in conformity with the Services Directive.		Costs for companies to adapt to new requirements for coffins, cinerary urns, wake rooms, funeral parlours, crematoria, etc.	Improved competition following the removal of certain authorisations. Reduction in the cost of services for consumers.
Social impact	Inability to perform certain embalming procedures in time for repatriations. Shortcomings in the effective respect of religious freedom with regard to the final destination of corpses. Increased air and soil	Protection of public health.		A better balance between the protection of public health and the provision of services in terms of efficiency and effectiveness (for example, resulting from the relaxation of time limits for carrying out procedures to preserve corpses). Improving the mental health of the relatives and



	pollution.			friends of the deceased by creating better conditions for them to grieve. Greater respect for people's rights, particularly religious freedom, and, consequently, improved social cohesion and the social integration of immigrants. Reduction of air and soil pollution.
Regulatory Impact	Some authorisations may be contrary to the Services Directive, as they are unnecessary and disproportionate, which could undermine legal certainty. Difficulty in setting up new facilities as a result of spatial planning and urban planning regulations.		Only proportionate administrative burdens are maintained to achieve the objectives of public health protection.	The extent of the administrative intervention to which companies in the sector are subject is being reduced, as are the administrative burdens. Legal certainty is strengthened.
Gender-based impact	No significant impacts have been observed in this area.	No significant impacts have been observed in this area.	No significant impacts have been observed in this area.	No significant impacts have been observed in this area.



ASSESSMENT OF THE ACHIEVEMENT OF THE OBJECTIVES	While this option achieves the objective of safeguarding public health, negative economic (primarily relating to competition), social and environmental impacts have been identified, meaning that this option does not adequately address the other objectives (ensuring legal certainty, facilitating the siting of facilities, protecting air quality, 47 etc.)	This option strikes a better balance in achieving the identified objectives: it ensures the protection of public health while also providing a more effective response in economic terms, as it reduces the restrictions contained in the current legislation, and is expected to bring benefits for consumers and in terms of environmental impacts.
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Concerning the principles of good regulation:

With regard to the principles of necessity and effectiveness, the Decree serves a clear and evident public interest by ensuring the protection of public health and the effectiveness of the control and monitoring of health practices carried out on corpses and human remains, the control and supervision of hygiene and health-related activities carried out by funeral services, and also the control and supervision of hygiene and health conditions in cemeteries.

The provisions concisely regulate activities within the field of mortuary services, in line with the rest of the legal framework within which they are set, repealing Decree 297/1997 of 25 November 1997, which approved the Regulation on mortuary public health services, as these are now obsolete; their content, helping to simplify administrative procedures through effective measures that reduce the administrative burden, thereby complying with the principles of safety and efficiency enshrined in the legislation.

The Decree complies with the principle of proportionality, since it contains the rules which are essential for the attainment of the above-mentioned objectives.

Practical considerations are also important, which is why this Draft Decree takes into account the experience gained during the difficult times of the COVID-19 pandemic, when funeral services played a significant role in providing care for the deceased and their families, and as a result of which it was necessary to adopt a set of exceptional measures. It has also been deemed appropriate for the regulation of the mortuary services sector to include related aspects that do not strictly fall within the scope of that sector, such as environmental health and funeral infrastructure.

Finally, in compliance with the principle of transparency, simple, universal and updated access to the processing of this provision and to the documents that make up the application has been made possible through the Transparency Portal, which guarantees the active participation of citizens and the entities addressed in the drafting of the regulation.



4. Implementation, monitoring and evaluation of the regulation

As stated in the proposed decree, in Chapter VIII on inspection, control and surveillance programmes may be established for the purpose of checking compliance with the specifications of this regulation.

Esteve Fernández i Muñoz
Secretary of Public Health



ANNEX 5: ADMINISTRATIVE BURDENS

Administrative burdens on businesses

OPTION 1: LEGISLATION IN FORCE	OPTION 2: PROPOSED OPTION
<i>GENERAL OBLIGATIONS</i>	
Affected population: providers of funeral and cremation services, and cemetery management organisations	
1. Keep a record of the services provided, in those municipalities where the by-law regulating funeral services so provides or to which Decree 209/1999 applies (Article 1.2 of Law 2/1997 and Article 28 of Decree 209/1999)²⁸. Data: - date on which the service was requested and the date on which it was provided; - description of the service; - name and surname of the petitioner and other identifying data; - identification data of the corpse or human remains; - amount of the service, including VAT; - invoice number.	1. Keep a record of the services provided (Article 40 and Annex II of the Draft Decree). Information to be included depending on the type of organisation: - Funeral service providers: details of the deceased (first name, surname and cause of death) and by service: a) Funeral transport: service number, record sheet, place of origin, intermediate destination, vehicle, final destination, vehicle, time of departure. b) Wake rooms: service number, record sheet, time of arrival and departure, transport company, destination of the corpse. c) Funeral parlour: service number, record sheet, time of arrival and departure, transport company, destination of the corpse, description of the embalming procedure, identification details of the embalmer carrying out the service (record). - Crematorium service providers: service number, record sheet, details of the deceased (first name, surname and cause of death), date of death, date of cremation, transport company. - Cemetery management bodies: service number, record sheet, type of service (burial/exhumation), date, details of the
2. Keep a register of the cremation of corpses and human remains (Article 19 of Decree 297/1997). Data: - services provided - name of the deceased - cremation date - in the case of human remains: the part and the name of the person to whom it belonged, unless they originate from research centres or	



universities, in which case only a statement from the competent body of that centre is required.	deceased/remains, details of the grave holder, grave identification details, cause of death (Group I or II), destination of the remains (in the case of exhumations).
3. Keep a register of burials and exhumations carried out (Article 46(2) of Decree 297/1997). Data: - burials and exhumations carried out - date - name of the deceased or the beneficiary of the estate - specific place of burial - cause of death: Group I or II	
BURIAL OF CORPSES AND REMAINS	
Affected population: entities providing funeral services	
1. Submit the application for burial or interment (Article 13.1 of Decree 297/1997).	1. Submit the application for burial and the required documentation to the body responsible for the cemetery or burial place (Article 14 of the Draft Decree).
2. Submit an application for authorisation to bury a corpse without a coffin in the event of an epidemiological emergency or disaster. If it affects only one municipality, the request is made to the mayor; if it affects more than one, the request is made to the Director-General of Public Health (Article 9 of Decree 297/1997).	<i>Deleted</i> <i>Sole supplementary provision of Law 2/1997</i>
3. Submit an application for authorisation to bury two or more corpses in the same coffin in the event of an epidemiological emergency or disaster. If it affects only one municipality, the request is made to the mayor; if it affects more than one, the request is made to the Director-General of Public Health (Article 13.3 of Decree 297/1997).	<i>Deleted</i> <i>Sole supplementary provision of Law 2/1997</i>
4. Submit an application for burial outside public cemeteries (Article 15 of Decree 297/1997).	5. Submit the application for burial outside public cemeteries to the relevant municipal authority in the municipality where the burial is to take place (Article 14.2 of the Draft Decree).
CREMATION OF CORPSES AND REMAINS	



Affected population: entities providing funeral services	
1. Submit the application for the cremation of a corpse to the entity responsible for the cremation (Article 16.2 of Decree 297/1997).	1. Submit the application for cremation and the required documentation to the entity responsible for cremation (Article 15.3 of the Draft Decree)
<i>EXHUMATION OF CORPSES AND REMAINS</i>	
Affected population: entities providing funeral services	
1. Submit the application for authorisation to exhume corpses and remains <u>before</u> the expiry of the specified deadline, to the mayor of the relevant municipality, together with the relevant court authorisation (Article 21 of Decree 297/1997).	
2. Submit the application for authorisation to exhume and immediately rebury/incinerate. If the corpse or remains are to be reburied or cremated in the same cemetery, a request must be made to the mayor of the municipality. If the remains are to be transported or transferred to another cemetery, a request must be made to the territorial delegate of the Department of Health and Social Security for the relevant area (Articles 22.1 and 23.1 of Decree 297/1997).	Submit the application for exhumation to the body responsible for managing the cemetery where the corpse or remains are buried. (Article 17.2 of the Draft Decree)
3. The application to exhume and immediately re-bury or cremate the corpse must be accompanied by the burial licence for the corpse to be exhumed (Articles 22.1 and 23.1 of Decree 297/1997)	The medical death certificate, if available, must be attached to the application. In the event that the corpse or remains to be exhumed have been the subject of legal proceedings, it will be necessary to provide a document certifying that there is no legal objection to the exhumation and the subsequent final disposal. (Article 17.2 of the Draft Decree)
<i>TRANSPORT OF CORPSES AND REMAINS</i>	
Affected population: entities providing funeral services	
1. Submit the application for authorisation to transport Type I corpses to the territorial delegate of the Department of Health and Social	Self declaration in the event of the transport of corpses and remains when the use of a special coffin is mandatory (Article 19.3 of the Draft Decree).



Security for the relevant area (Article 25.1 of Decree 297/1997).	
2. Submit the application for authorisation for the transport of corpses by special means (Article 26 of Decree 297/1997).	
3. Submit the application for authorisation for the transport of corpses (Article 31 of Decree 297/1997).	
HEALTH PRACTICE REGARDING CORPSES	
Affected population: entities providing funeral services	
1. Submit the application for authorisation for the health practice on corpses to the territorial delegate of the Department of Health and Social Security of the corresponding area. (Article 37.1 of Decree 297/1997)	
	1. Collect and retain the report drawn up by the embalmer regarding the health practice on the corpse (Article 8.8 of the Draft Decree)
Affected population: doctor / embalmer	
1. Certify the intervention (Article (37.4 of Decree 297/1997)	1. Issue an embalming certificate (Article 8.8 of the Draft Decree)
ASSIGNMENT OF THE USE OF HUMAN REMAINS FOR RESEARCH OR TEACHING PURPOSES	
Affected population: official research or teaching centre	
	1. Submit an application to the cemetery's managing body for the use of human remains for research or teaching purposes. A request to the family of the deceased or to the body responsible for managing the cemetery to carry out a non-judicial post-mortem examination for research or teaching purposes (Article 7.2 of the Draft Decree)
Affected population: the organisation managing the cemetery	
	1. Record the transfer and the relevant details in the cemetery's activity register and make them available to the competent authority in the event of a non-judicial post-mortem examination for research or teaching purposes



	(Article 7.4 of the Draft Decree): - Applicant's data - Details of the deceased (if known) - Date of request Date of transfer
TRANSPORT OF THE HUMAN REMAINS OF GROUP III	
Affected population: the organisation managing the cemetery	
	1. Issue a certificate for the transport of human remains certifying their origin (Article 19.7 of the Draft Decree).

APPROVAL OF CONSTRUCTION TECHNIQUES OTHER THAN CONVENTIONAL ONES AND NEW MATERIALS FOR COFFINS	
Affected population: interested companies	
1. Submit an application for authorisation to use construction techniques other than those used in conventional building works for funeral structures intended for burials.	
2. Submit an application for authorisation to use new materials to manufacture coffins.	

Administrative burdens for citizens

OPTION 1: LEGISLATION IN FORCE	OPTION 2: PROPOSED OPTION
<i>OPENING OF THE GRAVE</i>	
Affected population: the person holding the funeral rights, the next of kin or a person with a de facto relationship with the deceased.	
	Submit the application to open the grave and the documentation required for the exhumation of the corpse or remains found in the grave, or for the burial of another corpse or remains in the same grave (Article 16.2 of the Draft Decree).



EXHUMATION OF CORPSES AND REMAINS

Affected population: the person holding the funeral rights, the next of kin, or a person with a de facto relationship with the deceased

Apply for authorisation from the municipal council or the Regional Sub-Directorate of the Ministry of Public Health, as appropriate, for the exhumation of a corpse (Article 22.1 of Decree 297/1997)

1. Submit the application for exhumation and the required documentation for reburial or cremation at the same cemetery, or for the transport, burial or cremation of the corpse or remains at an authorised site, to the managing body of the cemetery or the site where the corpse or remains are buried (Article 17.3 of the Draft Decree)



ANNEX 5a

THE SME TEST

Data of the initiative

Title

DECREE ON MORTUARY SERVICES

Identification of the population of companies affected

1. Estimate of the number of companies in the sector concerned and their turnover, differentiating them by size:

Type of company	Number of companies	Turnover
Micro-businesses	12	€8 964 867.00
Small	17	€55 033 408.00
Medium-sized	6	€133 701 100.00
Large		

2. Estimation of the number of workers employed in SMEs in the sector (*indicate the number of workers*)
1181

Comments

Consultation in the sector affected

- | | | |
|--|-------------------------------------|--------------------------|
| | Yes | No |
| 3. Have SMEs in the sector concerned or business associations representing them been consulted on the drafting of the regulation and regulatory options before starting the process? | ☒ | ☐ |
| 4. Will at least those business associations representing the majority of SMEs in the affected sector be consulted during the hearing process? | ☒ | ☐ |

Comments

Measuring the impact on SMEs

- | | | |
|--|-------------------------------------|--------------------------|
| | Yes | No |
| 5. Have the administrative burdens arising from compliance with the proposed measures been quantified? | ☒ | ☐ |
| 6. Have the most relevant financial costs or substantive costs of the proposed regulation been quantified? | ☒ | ☐ |
| 7. Has it been ensured that the costs incurred for SMEs do not entail competitive disadvantages in relation to larger companies? | ☒ | ☐ |
| 8. Has it been ensured that SMEs can operate under conditions of fair competition in the market? | ☒ | ☐ |

Comments



Assessment of specific measures for SMEs

	Yes	No
9. Has any option been assessed for compliance with the regulation for smaller companies to be simplified or made more flexible, while achieving the public goals pursued?	☐	☐
Some examples are:		
a. temporary exemptions or longer transitional periods;		
b. Total or partial exemptions.		
c. reductions or discounts on fees and direct financial aid;		
d. simplification of information obligations;		
e. information campaigns, user guides, specific training, user support or other measures to improve access to information;		
f. other measures that particularly benefit SMEs.		
10. Have any of these more flexible regulatory options for SMEs been adopted in the proposed regulation?	☐	☐
11. Has the proposal been drafted in simple language that is comprehensible for a person without specific legal training?	☐	☐
12. Does it contribute to simplifying the regulatory framework for the sector in order to make it more accessible?	☐	☐

Comments



ANNEX 5b

SOURCE OF DATA RELATING TO ADMINISTRATIVE BURDENS:

POPULATION:

This information was prepared by the Association of Funeral Companies of Catalonia, ASFUNCAT, which mainly represents SMEs in the sector.

FREQUENCY:

Information extracted from the data on fees generated by activity, provided by the Subdirectorat-General for Economic Resources and Procurement of the Department of Health.

PRICE:

The data proposed in the Excel file has been used.

TIME:

Information provided by ASFUNCAT.



SAVINGS IN TERMS OF ADMINISTRATIVE BURDENS:

LEGISLATION IN FORCE	€595 866.36
REGULATORY PROPOSAL	€-597 658.14
OUTCOME <i>(RULE IN FORCE – REGULATORY PROPOSAL)</i>	€-1 791.78



Generalitat de Catalunya
Departament de Salut
Secretaria de Salut Pública

QUANTIFICATION OF ADMINISTRATIVE BURDENS.

Law 2/1997 of 3 April 1997 on funeral services.

Decree 297/1997 of 25 November 1997 approving the Regulation on mortuary public health services.

Decree 209/1999 of 27 July 1999 approving the Regulation that governs, on a supplementary basis, municipal funeral services.

N o :	Reporting obligations	Article	Category CU.	Price (p) €/h				Time (t)h				p x t				Ag gr eg ate nu m be r p x t	Frequency/ year F	Number of companies affected/actio ns N	Q (F * N)	Cost (€) Q * (p x t)
				A d m .	T e c .	P r o f.	D i r .	A d m .	T e c .	P r o f.	D i r .	A d m .	T e c .	P r o f.	D i r .					
A. GENERAL OBLIGATIONS																				
Affected population: providers of funeral and cremation services, and cemetery management organisations																				
1	Keep a logbook of cremations	Article 19 of Decree 297/1997		27.72	37.07	46.31	62.60	0.15	0	0	0	4.16	0.00	0.00	0.00	4.16	1.00	34,977	34,977.43	€145 436.16
2	Have a log book of burials and exhumations ₁	Article 46.2 of Decree 297/1997		27.72	37.07	46.31	62.60	0.15	0	0	0	4.16	0.00	0.00	0.00	4.16	1.00	34,090	34,089.57	€141 744.43
3	Submit an application for burial, cremation and exhumation ₁	Article 13.1, 16.2, 21, 22.1 and 23.1 of Decree 297/1997		27.72	37.07	46.31	62.60	0.15	0	0	0	4.16	0.00	0.00	0.00	4.16	1.00	69,067	69,067.00	€287 180.59
4	Keeping a record of services provided ₂	Article 28 of Decree 209/1999		27.72	37.07	46.31	62.60	0.00	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00	€0.00
TOTAL A																				€574 361.18
B. BURIAL OF CORPSES AND REMAINS																				
Affected population: institutions providing funeral services																				
1	Submit an application for authorisation to bury without a coffin in the event of an epidemiological emergency or disaster ₃	Article 9 of Decree 297/1997		27.72	37.07	46.31	62.60	0.15	0	0	0	4.16	0.00	0.00	0.00	4.16	0.00	0	0.00	€0.00



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		1997																		
2	Submit an application for authorisation to bury two or more corpses in the same coffin in the event of an epidemiological emergency or disaster ₃	Article 13.3 of Decree 297/1997		27.72	37.07	46.31	62.60	0.15	0	0	0	4.16	0.00	0.00	0.00	4.16	0.00	0	0.00	€0.00
3	Submit an application for burial outside public cemeteries ₆	Article 15 of Decree 297/1997		27.72	37.07	46.31	62.60	0.15	0	0	0	4.16	0.00	0.00	0.00	4.16	0.00	0	0.00	€0.00
TOTAL B																				€0.00
C. EXHUMATION OF CORPSES AND REMAINS																				
Affected population: institutions providing funeral services																				
1	Submit the application to open a burial niche before the deadline ₄	Article 21 of Decree 297/1997		27.72	37.07	46.31	62.60	0.15	0	0	0	4.16	0.00	0.00	0.00	4.16	0.00	0	0.00	€0.00
2	Submit an application for authorisation to exhume and immediately rebury or cremate ₅	Articles 22.1 and 23.1 of Decree 297/1997		27.72	37.07	46.31	62.60	0.15	0	0	0	4.16	0.00	0.00	0.00	4.16	1.00	1 543	1 543.00	€6 415.79
3	Please provide the burial licence for the corpse to be exhumed ₅	Articles 22.1 and 23.1 of Decree 297/1997		27.72	37.07	46.31	62.60	0.15	0	0	0	4.16	0.00	0.00	0.00	4.16	1.00	1 543	1 543.00	€6 415.79
TOTAL C																				€12 831.59
D. TRANSPORT OF CORPSES AND REMAINS																				
Affected population: institutions providing funeral services																				
1	Submit the application for authorisation to transport Type I corpses and remains ₆	Articles 19.2 and 19.3 and Annex II of the Draft Decree		27.72	37.07	46.31	62.60	0.15	0	0	0	4.16	0.00	0.00	0.00	4.16	1.00	0	0.00	€0.00
2	Submit the application for authorisation for the transport of carcasses by special means ₃	Article 26 (d) of Regulation (EC) No 297/1997		27.72	37.07	46.31	62.60	0.15	0	0	0	4.16	0.00	0.00	0.00	4.16	1.00	0	0.00	€0.00
3	Submit an application for authorisation to transport corpses and human remains	Article 31 of Decree 297/1997		27.72	37.07	46.31	62.60	0.15	0	0	0	4.16	0.00	0.00	0.00	4.16	1.00	1,332	1,332.00	€5 538.46
TOTAL D																				€5 538.46
E. HEALTH PRACTICE REGARDING CORPSES																				
Affected population: institutions providing funeral services																				



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1	Submit an application for authorisation to carry out health procedures on corpses	Article 37.1 of Decree 297/1997	27.72	37.07	46.31	62.60	0.15	0	0	0	4.16	0.00	0.00	0.00	4.16	1.00	754	754.00	€3 135.13
TOTAL E																			€3 135.13
F. CEMETERIES																			
Affected population: interested companies																			
1	Submit an application for authorisation to use construction techniques that differ from conventional methods in the construction of funeral facilities intended for burials?	Article 49 of Decree 297/1997	27.72	37.07	46.31	62.60	0.15	0	0	0	4.16	0.00	0.00	0.00	4.16	0.00	0	0.00	€0.00
2	Submit an application for authorisation to use new materials for the manufacture of coffins?	Article 10.2 of Decree 297/1997	27.72	37.07	46.31	62.60	0.15	0	0	0	4.16	0.00	0.00	0.00	4.16	0.00	0	0.00	€0.00
TOTAL F																			€0.00
Total cost																			€595 866.36



Below is a series of comments on the promoter unit's proposed quantification. In each cell a number is assigned that corresponds to a footnote comment. Once the document has been reviewed, the numbers in the cells and at the bottom of the spreadsheet should be deleted, unless the comment is to be retained in order to clarify to the public how the figures have been calculated.

There is no official register of the number of authorised funeral parlours in Catalonia. The figure of 60 has been used, based on data published in the 'Study on competition in the funeral sector in Catalonia', drawn up by the Directorate-General for Competition Policy of the Department of Economy and Finance of the Government of Catalonia in 2007.

https://acco.gencat.cat/web/.content/80_acco/documents/arxiu/informe_definitiu_estudi_funeraries.pdf

In addition to the 67 524 deaths recorded in Catalonia in 2024, there have been 1 543 exhumations authorised by the regional sub-directorates of the Secretariat of Public Health. It should be borne in mind, however, that these figures on exhumations are incomplete, as some exhumations are authorised by municipalities and we do not have details of these cases.

- ² The obligation to keep a record of services provided is set out in Decree 209/99, which serves as a fallback for those municipalities that do not have their own local by-laws. It is not known how many municipalities are implementing this decree, nor how this obligation is regulated in those municipalities that have their own regulations. The burden is identified but not quantified.
- ³ This regulatory provision is envisaged for very exceptional situations. We are not aware of any of these cases ever having occurred. The burden is identified but not quantified.
- ⁴ This falls within the remit of the municipality. We do not have any data on the number of cases in which this is requested. Burden identified but not quantified
- ⁵ A total of 1 543 exhumations have been recorded, all of which were authorised by the Ministry of Public Health in 2024. It should be borne in mind that this figure is incomplete, as there are exhumations that fall within the remit of the municipality for which we do not have any data.
- ⁶ This is a very exceptional scenario, which has never occurred in recent years. The burden is identified but not quantified.
- ⁷ This is a scenario that no longer applies today, as funeral structures are now built using prefabricated materials in accordance with UNE standards. The same applies to the coffins. The burden is identified but not quantified.



QUANTIFICATION OF ADMINISTRATIVE BURDENS.

Draft Decree on mortuary services

N o :	Reporting obligations	Articl e	Category CU	Price (p) €/h				Time (t)h				p x t				A g g r e g a t e n u m b e r p x t	Frequency/ year F	Number of companies affected/actio ns N	Q (F * N)	Cost (€) Q * (p x t)
				Ad m.	Tec.	Prof .	Dir.	A d m .	Tec.	P r o f .	Dir.	Ad m.	Tec .	Pro f.	Dir.					
A. GENERAL OBLIGATIONS																				
Affected population: providers of funeral and cremation services, and cemetery management organisations																				
1	Keeping a record of services provided ₁	Article 40.1 and Annex II of the Draft Decree		27.72	37.07	46.31	62.60	0.15	0	0	0	4.16	0.00	0.00	0.00	4.16	1.00	69,067	69,067.00	€287 180.59
2	Submit an application for burial, cremation or exhumation ₁	Articles 14, 15.3 and 17.2 of the Draft Decree		27.72	37.07	46.31	62.60	0.15	0	0	0	4.16	0.00	0.00	0.00	4.16	1.00	69,067	69,067.00	€287 180.59
TOTAL A																				€574 361.17
B. BURIAL OF CORPSES AND REMAINS																				
Affected population: institutions providing funeral services																				
1	Submit an application for burial outside public cemeteries ₂	Article 14.2 of the Draft Decree		27.72	37.07	46.31	62.60	0.15	0	0	0	4.16	0.00	0.00	0.00	4.16	1.00	0	0.00	€0.00
TOTAL B																				€0.00
C. TRANSPORT OF CORPSES AND REMAINS																				
Affected population: institutions providing funeral services																				
1	Submit a declaration of responsibility where the use of a special coffin is mandatory ₃	Article 19.3 of the Draft Decree		27.72	37.07	46.31	62.60	0.15	0.15	0	0	4.16	5.56	0.00	0.00	9.72	1.00	750	750.00	€7 288.88
2	Request a certificate from the cemetery management body confirming the origin of the remains classified as Group III	Article 19.7 of the Draft Decree		27.72	37.07	46.31	62.60	0.15	0.15	0	0	4.16	5.56	0.00	0.00	9.72	1.00	606	606.00	€5 889.41
TOTAL C																				€13 178.29



D. HEALTH PRACTICE RELATING TO CORPSES																				
Affected population: institutions providing funeral services																				
1	Formalise and keep the thanatopraxy report	Article 8.8 of the Draft Decree		27.72	37.07	46.31	62.60	0.15	0	0.20	0	4.16	0.00	9.26	0.00	13.42	1.00	754	754.00	€10 118.68
TOTAL D																				€10 118.68
F. USE OF HUMAN REMAINS FOR RESEARCH OR TEACHING PURPOSES																				
Affected population: official research or teaching centre																				
1	Submit the application for the use of human remains for research or teaching purposes ₄	Articles 7.2 and 7.3 of the Draft Decree		27.72	37.07	46.31	62.60	0.15	0	0	0	4.16	0.00	0.00	0.00	4.16	1.00	0	0.00	€0.00
Población afectada: entidad gestora del cementerio																				
1	Record the transfer and the relevant details in the cemetery's activity register in the event of the transfer of human remains for research or teaching purposes, and make this information available to the competent authority ₄	Article 7.4 of the Draft Decree		27.72	37.07	46.31	62.60	0.15	0	0	0	4.16	0.00	0.00	0.00	4.16	1.00	0	0.00	€0.00
TOTAL F																				€0.00
	Total cost																			€597 658.14

Below is a series of comments on the promoter unit's proposed quantification. In each cell a number is assigned that corresponds to a footnote comment. Once the document has been reviewed, the numbers in the cells and at the bottom of the spreadsheet should be deleted, unless the comment is to be retained in order to clarify to the public how the figures have been calculated.



- ¹ To quantify this load, the figure of 67 524 deaths recorded in Catalonia in 2024 is used, to which have been added 1 543 exhumations authorised by the regional sub-directorates of the Secretariat for Public Health. It should be borne in mind that these figures on exhumations are incomplete, as some exhumations are authorised by municipalities and we are not aware of these figures. One registration has been recorded for each case.
- ² This falls within the remit of the municipality. We do not have any data on the number of cases in which this is requested. The burden is identified but not quantified.
- ³ The figure for the number of authorised transfers taken from the annual report dated 14 October 2025 has been used, but it should be borne in mind that this figure is incomplete, as there are other circumstances that may require a special coffin, such as those that have undergone preservation treatment. Although data is available on corpses that have undergone certain health procedures, it is not possible to arrive at a final figure, as in some cases both reasons for the use of a special coffin (preservation and transport) may apply.
- ⁴ This burden is identified but not quantified as it is a very exceptional case. No data are available for this practice since the management is carried out at cemetery level.



ANNEX 6: COMPARATIVE TABLE OF TECHNICAL REQUIREMENTS FOR THE FACILITIES OF FUNERAL SERVICE PROVIDERS, CREMATORIA AND CEMETERIES.ⁱ

REQUIREMENTS	CURRENT REGULATIONS	DRAFT DECREE
FUNERAL PARLOURS Decree 209/1999 of 27 July 1999 approving the Regulation that governs municipal funeral services on a supplementary basis.	Article 31.1 The permanent funeral parlour facilities available to organisations providing funeral services must be situated in a building that is separate from any other building and in which no residents live, with the exception of the caretaker, where applicable. These facilities must comply with the provisions of this article. 31.2a) Wake room. The funeral parlour must have at least one wake room. This room must have the following facilities: a space to accommodate the family and the general public; a properly refrigerated room for displaying the corpse; and a room for carrying out health procedures on corpses. 31.2 b) Work area. The funeral parlour must also have two additional rooms: one for the storage of corpses and one for funeral materials. c) Customer service. The funeral parlour must have a reception room, administrative office and restrooms for the public. In any event, the entry and transport of the corpses must be carried out by the company's staff in a discreet manner, using access points other than those intended for use by members of the public. d) Reserved area in vehicles. The funeral parlour must have a reserved area for parking the vehicles used by the company to provide the funeral services, which must be separated from the parking area provided for in the following point. e) Car park for vehicles. The funeral parlour must have an area with sufficient capacity to accommodate the vehicles of people who need to access the premises. 31.3 The funeral parlour may also have a showroom for coffins and urns, as well as premises for storing the vehicles used by the company, with the facilities necessary to keep vehicles in good working order and clean. 31.4 The provision of funeral parlour services must be available twenty-four hours a day, both on business days and public holidays. With regard to wake rooms, their opening hours should be specified in the plan for the establishment and provision of funeral services so that the municipality can assess the sufficiency.	Wake rooms and premises used as funeral parlours may be located either within or outside the cemetery. If they are located off-site, they must be situated in a separate building, for exclusive use, and isolated from any other building not intended for funeral purposes. 1. Funeral parlours must have the following equipment at minimum: a) One or more wake rooms that meet the requirements set out in Article 24 of this Decree. b) A preparation room for carrying out health procedures on corpses to ensure the service is provided under hygienic conditions, equipped with a ventilation and air extraction system, a water supply, a drainage system and a worktable made of waterproof material that is easy to clean and disinfect. c) A freezing chamber or refrigerated area allowing the preservation of the corpses. d) A changing room and toilet for the exclusive use of staff, which must be equipped with a toilet, a washbasin and a shower. 2. Funeral parlours must comply with the necessary requirements set out in current legislation on occupational health and safety, the use of biocides and the management of sanitary waste. Sanitary waste is subject to the management measures contained in the regulations in force in this area, except for the obligation to have the official sanitary waste log book and to present an annual summary of sanitary waste production.
WAKE ROOMS Decree 209/1999 of 27 July 1999.	31.2a) Wake room. The funeral parlour must have at least one wake room. This room must have the following facilities: a room to accommodate the family and the general public; a properly refrigerated room for displaying the corpse; and a room for carrying out sanitary procedures on corpses.	Wake rooms and premises used as funeral parlours may be located either within or outside the cemetery. If they are located off-site, they must be situated in a separate building, for exclusive use, and isolated from any other building not intended for funeral purposes. Wake rooms must have at least the following requirements: a) Separate traffic areas that are inaccessible to the public. b) A room suitable for carrying out hygienic procedures on the deceased and for mortuary cosmetology. c) A storage service. c) A compartment intended for the exposition of the corpse which must be equipped with refrigeration equipment ensuring a temperature between 2 °C y 6 °C. It must also have a thermometer indicating the



		temperature visible from the outside. This area may or may not be open to the public and must have a display window through which the coffin can be seen from outside. Where the room in which the corpse is laid out is accessible to the public, the coffin must be covered by a glass casket that allows the corpse to be viewed and maintains the internal temperature. d) Parking spaces for funeral vehicles. e) A wash basin and changing room for use by staff only. f) A wash basin for the exclusive use of the public which complies with the provisions of the legislation on the promotion of accessibility and the removal of architectural barriers. g) Sufficient staff and equipment to ensure the provision of the services offered, with particular attention paid to the prevention of risks arising from the handling of corpses.
CREMATORIA	Were not regulated	The minimum facilities that crematoria must have are: a) Mortuary reception room. b) Cremation chamber with a ventilation and air extraction system for the cremation furnace's habitable areas, independent from the rest. c) Ash delivery room. d) A toilet and changing room for staff use only, with a toilet and washbasin. e) A washbasin for the exclusive use of the public that complies with the provisions of the legislation on the promotion of accessibility and the removal of architectural barriers. f) Parking spaces for funeral vehicles. The crematorium must be situated in a building used exclusively for that purpose and must be separate from any other building not intended for funeral-related activities.
CEMETERIES	Article 46 46.1 Cemeteries must necessarily have, in addition to the corresponding number of graves, the following facilities: a) A room intended for the storage of corpses. These storage facilities may be used as post-mortem rooms provided they meet the following conditions: Floors and walls made of waterproof material that is easy to clean and disinfect. The junctions between the partition wall and the floor, and between the partition walls themselves, must be rounded. The floor must have a gradient of more than 1 % in the direction of a drain. A worktop made of stainless steel or another waterproof material that is easy to clean and disinfect, fitted with a drain and hot and cold water. Tools necessary to carry out the procedure and material for its disinfection. Toilet facilities, changing rooms and showers for the exclusive use of the medical examiner and the support staff carrying out the post-mortem, situated separately from but adjoining the post-mortem room. b) An area set aside for the burial of human remains resulting from abortions, surgical procedures and	1. Cemeteries must have the following facilities: a) Graves. b) Section for the burial of human remains resulting from abortions, surgical procedures, mutilations and miscarried foetuses. c) A general ossuary with a capacity appropriate to the dimensions of the cemetery. d) A number of burials reserved for free or subsidised services in the case of publicly owned cemeteries. In municipalities where there is more than one publicly owned cemetery, this requirement must be met in at least one of them, provided that it serves the entire municipality. e) Graves for placing cinerary urns. f) A space for the free scattering of ashes within the same cemetery or at another location serving the municipality. g) A mortuary service h) A washbasin and a changing room equipped with showers with hot and cold water for the



	mutilations, and of aborted fetuses. c) A general ossuary intended to hold the remains recovered during exhumations. d) Water and sanitation facilities. 46.2 Every cemetery must keep a register in which all burials and exhumations carried out are recorded, specifying the date on which they took place, the name of the deceased or the person to whom the remains belong, the exact location of the burial, and indicating whether the cause of death falls under Group I or II. Cemeteries may have an area of land set aside for scattering the ashes resulting from cremation, or columbariums in which to place urns containing the ashes of the deceased	exclusive use of staff. i) Installation of water for human consumption and hygienic services for the public with compliance with the provisions of the legislation on the promotion of accessibility and the removal of architectural barriers. j) In the case of publicly owned cemeteries, a section set aside for the burial of members of those religious communities to whom the law grants the right to be allocated reserved plots, in accordance with the social circumstances of the municipality and the availability of free space within the cemetery. The burials on these parcels must comply with the health requirements laid down in this Decree. In municipalities where there is more than one publicly owned cemetery, this requirement must be met in at least one of them, provided that it serves the entire municipality. 2. Corridors, stairways and accesses to any graves, if covered, must have adequate ventilation either naturally or forced. 3. Cemeteries may also have a wake room and a funeral parlour, provided they comply with the requirements set out in Section 1 of Chapter V of this Decree.
CEMETERY LOCATIONS	A 25-metre-wide protection zone must be established around the land earmarked for the construction of the new cemetery; where a local plan exists, this zone must be designated as a site for a new cemetery. This area must be landscaped and, in any case, free of any type of construction. Landscaping is not necessary when the natural environment of the cemetery does not require it. 39.2 Extending from the boundary of this first protection zone, a second zone 225 metres wide must be established, within which only the following may be authorised: a) Industrial facilities or technical services for urban infrastructure and community facilities. b) Single-family homes. c) Agricultural and livestock holdings.	a) A 25-metre-wide buffer zone must be established around the land earmarked for the construction of the new cemetery, which must be designated as a new cemetery easement area. This strip must be free of any kind of construction, with the exception of buildings and facilities of a religious nature or those intended for funeral services, as well as roads and car parks. The extension of cemeteries is subject to the site requirements set out in section 30.1(b). Municipal councils, without prejudice to the provisions of the applicable town planning or cultural heritage regulations and plans, may, in exceptional and duly justified cases, authorise the extension of cemeteries that have already been authorised without complying with the 25-metre buffer zone. For the purposes of this Regulation, an extension of a cemetery means any modification that leads to an increase in the surface area of the cemetery. The other amendments are considered to be reforms.
BUILDINGS FUNERAL PARLOURS	The minimum internal dimensions of the niches shall be 0.90 m wide, 0.75 m high and 2.60 m deep. Children's niches measure 0.50 m by 0.50 m, with a depth of 1.60 m 48.2 The floor of the niches must have a minimum gradient of 1 % inwards. For the construction of niches, systems must be used that ensure a certain water-tightness of their structure and, at the same time, allow sufficient ventilation through porosity. The system must prevent liquids and	The minimum internal dimensions of the niches must be 0.80 m wide, 0.65 m high and 2.30 m deep, with a separation between them of 0.28 m vertically and 0.21 m horizontally. b) Niches must be constructed in such a way as to ensure that rainwater does not penetrate the burial units. c) The maximum height of the construction of niches must be five rows of niches above ground.



	odours from escaping to the outside and facilitate the decomposition of the body, completely isolating this process from the environment, for health and hygiene reasons. The niches that make up niche blocks, pits, graves, mausoleums and pantheons must meet the requirements set out in the previous paragraphs of this article. Under no circumstances may new niches be built on top of existing ones, unless this construction forms part of a second phase provided for in the original project.	d) The floor of each niche must have a minimum gradient of 2 % towards the interior and ensure that fluids resulting from the decomposition of the body are carried away and drained into the ground. e) The construction of the niches must ensure that gases produced by the decomposition of the body can escape to the outside. This outlet must be fitted with activated carbon filters or other equivalent material to prevent odour nuisance. f) The invert of the niche block must ensure the correct outlet of the leachate and must have an accessible leachate channel, gravel filling and caustic soda or any other substance allowing the neutralisation of the leachate. g) Corridors, staircases and access points to any grave, if covered, must ensure adequate ventilation of the area, either naturally or by mechanical means. 2. The construction techniques must always ensure that the decomposition process of the corpse will occur under optimal hygienic and sanitary conditions. 3. Where prefabricated systems are used, these must meet the same specifications as those required for niches as set out in this article, and the manufacturing system must comply with the provisions of the UNE EN ISO 9001 standard, an equivalent standard or a quality standard that replaces it.
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ⁱ Without prejudice to the comments on page 11 of this Report, the text in bold indicates the new requirements introduced by the Draft Decree.