



## NOTARY FEES / TARIFFS

These prices may vary and a notary should explain why.

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English translation below:

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## LEGISLACIÓN CONSOLIDADA

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Real Decreto 1426/1989, de 17 de noviembre, por el que se aprueba el Arancel de los Notarios.

Ministerio de Relaciones con las Cortes y de la Secretaría del Gobierno  
«BOE» núm. 285, de 28 de noviembre de 1989  
Referencia: BOE-A-1989-28111

### TEXTO CONSOLIDADO

Última modificación: 17 de noviembre de 2011

Paragraph five of the third additional provision of law 8/1989 of 13 April, rates and prices public, instructs the Government, a joint proposal of the Ministers of economy and finance and, where appropriate, of the Minister which depend on the affected officials, approval of the corresponding tariff. On the other hand, paragraph 3 of the transitional provision of the aforementioned law determines that, within the period of one year after its entry into force, the Government will draft new tariffs of public officials by the procedure laid down in paragraph 5 of the third additional provision. The present duty of notaries was prepared in compliance with such provisions. Its preparation has been presided over by the following criteria:

1. Coverage of expenses. In accordance with the provisions of paragraph 2 of the third additional provision of the rates and prices public law, according to which, «Tariffs shall be determined at a level to allow the coverage of expenses of operation and maintenance of the offices that are carried out the activities or services of officials, including their professional remuneration» Customs duties to the increases experienced by staff and material costs from the date of entry into force of the previous tariff have adapted.

2. Change in the determination of the bases. Until the entry into force of the law on fees and public prices, the determination of the rights of notaries was carried out on the basis of the actual values, obtained through the procedures provided for in the

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Notarial regulation. With the entry into force of the law, only can be taken into account as core values checked tax facts, acts or legal business and, in the absence of those, the values entered by the parties in the corresponding document.

3. Simplification of the structure and content of the tariff. In contrast to the previously existing tariff, approved by Decree 644/1971, of 25 March, which contained 18 numbers, this tariff consists of only seven numbers, having been incorporated several additional provisions to different tariff numbers to achieve greater clarity in your inquiry well. This simplification is not systematic, they have eliminated purely minute them concepts not already be subject to separate remuneration.

4. Clarification of the concepts. Minute them in the present tariff we have tried to achieve greater clarity and rigour of the concepts, eliminating possible interpretative doubts and problems of application to which the former had given rise. At the same time and in order to achieve greater transparency and publicity order that it is put at the disposal of the public in all the notaries.

By virtue, on the proposal of the Ministers of economy and finance and justice, according to the Council of State and after deliberation by the Council of Ministers at its meeting of November 1989 day 17,

DISPONGO:

**Article 1.** ° Adoption of the tariff.

Approve attachments duties of notaries and its general implementing rules, contained in annexes I and II to this Decree.

**Article 2.** ° Follow-up Committee.

A Committee on monitoring the implementation of the attached tariff, chaired by the Director-general of registries and notaries, and integrated by Deputy Director general of the tax property transfer and tax revenues non-tax, and the Deputy Director general of staff costs official of the Ministry of economy and finance, the general Deputy Director of notaries and the records of property and commercial or person representing them, and two notaries appointed by the Board of Deans of the schools notary Spain, examine practical incidents of the attached tariff in the remuneration of the notarial services, and rise annually to the Ministers of Justice and economy and finance a report on changes that are suitable to enter.

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## DISPOSICIÓN TRANSITORIA

Rights resulting from applying the attached tariff, be levied by the authorized documents containing acts and contracts to suit the company's existing demands of law 19/1989, of July 25, partial reform and adaptation of the commercial law to the directives of the European Economic Community on societies, reduced by 30 per cent. Equal reduction will be observed in relation to the authorized documents containing the acts and contracts necessary for the registration in the commercial register of companies and existing entities, not being forced to register in accordance with the previous legislation, resulting obliged to do so under the Act.

## DISPOSICIÓN DEROGATORIA

Repealed the Decree 644/1971, of 25 March, whereby the notarial tariffs are approved.

## DISPOSICIÓN FINAL

This Royal Decree shall enter into force the day after its publication in the «Official Gazette».

## Annex I tariff of the notaries

Number 1. Documents without amount.-1. The following amounts shall be collected by the public instruments without amount:

- a) Powers in general: 30,050605 euros.
- b) Powers to lawsuits: 15,025303 euros.
- c) Actas: 36,060726 euros.
- d) Wills, by Licensor: 30,050605 euros.
- e) Prenupcial agreement: 30,050605 euros.
- f) Writings of subrogation and novation amending of loans or mortgage: 30,050605 euro.

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By the writings of cancellation of mortgage loan or credit, and with independence of capital outstanding of amortization and that operation is integrated in a subrogation or mortgage renewal process, shall be charged 30,050605 euros, while is bearing any amount starting from the fifth folio matrix and copy, certified copy or photocopy.

g) Writings of Constitution of limited liability companies for via telematics that does not have among its partners legal persons nor a share capital exceeding 30,000 euros and whose governing body defined in the bylaws be structured as a single administrator, several supportive administrators, anyone who is your number, or two managers pooled, for all concepts: 150 euros. This amount will be EUR 60, in every respect, when, in addition to the above requirements, the share capital of the limited liability companies does not exceed 3,100 euros and its statutes are adapted to some of those approved by the Ministry of Justice.

h) Other documents (marital status, emancipation, recognition of filiation, etc.): 30,050605 euros.

2. On the powers, if more than two mandates, 6.010121 euros be levied by each of excess, and each agent to exceed six, 0,601012 euros. Number 2. Amount-1 documents. Instruments amount be levied the rights that result from applying to the value of the goods object of the documented business the following scale:

- a) When the value does not exceed 6.010,12 euros: 90,151816 euros.
- b) The excess between 6.010,13 and 30.050,61 euros: 4.5 per thousand.
- c) The excess between 30.050,62 and 60.101,21 euros: 1.50 per thousand.
- d) The excess between 60.101,22 and 150.253,03 euros: 1 per thousand.
- e) The excess between 150.253,04 and 601.012,10 euros: 0.5 per thousand.
- f) By which exceeds 601.012,10 euros to 6.010.121, 04 euros: 0.3 per thousand.

By which exceeds 6.010.121, 04 euros the notary shall receive the amount freely agreed with preference-giving parties. In all cases of this section shall apply a reduction of 5 per cent of the amount of the tariff to perceive by the notary. This reduction also be held, in any case, in the cases referred to in the following paragraphs of this issue resulting from the application of this scale and with additional character to other discounts and rebates provided for in the regulations.

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2. The rights set forth in paragraph 1, shall be reduced by 25 per cent in loans and personal loans or mortgages. The reduction will reach 50 per cent in the following cases:

- a) Instruments in which by express provision of law are obliged to payment of notarial rights the State, autonomous communities, provinces or municipalities or their autonomous bodies.
- b) Instruments in which political parties and trade union organizations are obliged to pay.
- c) Loans or advances granted by the different public administrations for the promotion and construction of housing.
- d) Loans for the rehabilitation protected the primary Community equipment and existing housing.
- e) Second or subsequent transmissions of buildings and homes that have obtained the qualification or certification of action be protected by meeting the requirements of the current regulations.
- f) With or without simultaneous novation, subrogation and novation amending of mortgage loans covered by law 2/1994, of March 30, meaning that the instrument comprises a single concept. The amount of capital outstanding amortisation time of subrogation, and the modifying innovations that result from applying to the amount of existing mortgage liability the differential between the interest of the loan which is modified and the new interest will be taken as the basis for the calculation of fees.

3. Are to except, in addition, exemptions or is in the area of consolidation, housing, family and other holdings established by law. Number 3. Vaccination-1 by the acts of protest will bear the following rights:

- a) If the amount of the letter not exceeding 60.10 euros: 3,005061 euros.
- b) If it is superior of 60.10 euros and does not exceed 150, 25 EUR: 4,507591 euros.
- c) If it is superior of 150, 25 euros and does not exceed EUR 300.51: 6.010121 euros.
- d) If it is superior of 300.51 euros and does not exceed 601, 01 euros: 9,015182 euros.
- e) 601, 01 euros, as well as the last amount, shall be collected for every 601, 01 euros of excess or fraction: 0,601012 euros.

2. It shall be charged, in addition, the amount of 3,005061 euros in the following cases:

- a) By the practice of notification, when the effect is domiciled outside the boundaries of the town of residence of the notary authorising.
- b) When the effect is delivered outside the normal time.

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c) By payment of the effect in the notary's Office.

3. 6.010121 euro shall be collected for each hour or fraction, when the effect is domiciled outside the municipality of residence of the notary. Number 4. The copies-1 copies and authorized certificates and his expedition, in his case note, shall accrue 3,005061 euros for each page or part of it. Even half of the previous amount shall be levied from the twelfth folio.

2. The copies shall accrue at the rate of 0,601012 euros by folio.

3. Copies of public instruments that are in the archive, or generals of district or notaries, when they have more than five years old, receive double and, in addition, for rights of custody, rights 0,601012 euros for each year or fraction of antiquity of the document.

4. Notaries charge is the protocols file, issued without rights, no letterhead, and without prejudice to the reinstatement in time, copies of instruments that should be at the request of the offices of the State, autonomous communities or local governments.

Number 5. Testimonies and legalizations.-1. Testimony in general shall be governed by provisions of the number 4.

2. For the legitimation of signature shall be collected 6.010121 euros; for each signature more contained in the same document, 3,005061 euros were shall accrue.

3. In the legitimation provided for by article 262 of the Notarial regulations, they shall accrue rights resulting from applying the number 2 with an 85 per cent reduction.

4. The testimonies of the authenticity of the copy of a document consisting of several pages in which it is possible to extend a unique comprehensive testimony of all of it, by reference to data identifiers, shall accrue 3,005061 euros by the diligence of collation and 0,601012 euros for each page more.

5. By the testimonies of legalization be levied equally 3,005061 euros for each notary who authorized them.

2. The testimonies of legitimacy and legalization of signature of Registrar certifications will bear half of the rights set forth in the numbers 5.2 and 5.5. Number 6. Deposits, outlets and others.-1. By the closed or Holograph Testament deposit, 6.010121 euros be levied. When you remove the tank 1,202024 euros be levied each year or fraction, by keeping and custody rights.

3. The opening of the books of proceedings shall accrue 9,015182 euros, over 0,060101 euros by folio.3,005061 euros be levied by proceedings for accession, ratification or any other put in a document.

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4. The exit of the notary, the notary accrued, except in acts of protest, for each hour or fraction:

- a) If it is within the municipality of his residence: 18,030363 euros.
- b) If you are abroad on holidays, or guard, or outside the office working hours: 24,040484 euros.

5. In the case of a public sale and the out-of-court procedure of foreclosure, number 2 of the tariff, on the basis of the price of auction or award shall apply for rights of matrix. Shall apply, in addition, to actions that may be caused the numbers 4, 6.2 and 6.3. Number 7. Matrix films.-folios of matrix, from the fifth folio inclusive, shall accrue 3,005061 euros by side written. In cases of subrogation and novation amending of mortgage loans covered by the law 2/1994, of March 30, on subrogation and mortgage loan modification, folios of the matrix not vest any amount until the tenth folio inclusive.

### **Annex II general rules of application**

**First.** The tariff will be applied on the basis of the value proven fiscally facts, acts or legal business, and, in the absence of those, about the reported by parties in the corresponding document.

**Second.** The Notary may not perceive any amount for advice or configuration of the Act or business, whose documentation authorizing.

**Third.** Are considered to be public instruments without amount where this is not determined or is determinable, and those others in that, still expressing themselves, this does not constitute the immediate object of the legal act contained in the instrument.

Included within this group:

- a) The affidavits in which circumstances the expressed; the fixing of balance in credit operations and fulfilment of condition precedent of lending, although mediate delivery quantity.
- b) The writings of amendment, clarification, correction and rectification that do not produce a taxable tax concept and complementary instruments of other previous that have accrued rights by the number 2.
- c) The writings of definitive fixing of the loan amount exceeding the planned maximum, even in the case of a mortgage loan.

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**Fourth.**

1. shall be deemed public instruments of the amount those in which this is determined is determinable, or subject content to taxes on estates and gifts, conveyances, and documented legal acts, on the value added or otherwise determined by the tax legislation.
2. For the determination of the concepts containing authorized documents you will attend to the substantive rules and the fiscal.
3. The incorporation of companies will apply once the scale of the number 2 on the basis of social capital, anyone who is the nature and the number of contributions made.

Inheritances, dissolutions of communities and liquidation, with contracts of goods, shall apply the types of number 2 to each interested party by the total number of goods that are awarded to you by the same concept. To such effects, allotments to a very interested as heir, legatee or participate in community property, will be considered in general as a single concept.

Instrument event multi-stream hereditary rights pertaining to each one of them will be charged. When the partitions of inheritance is settled in addition the conjugal partnership, this settlement as an independent concept for the surviving spouse shall be considered.

**Fifth.**

1. The rights of the number 3 of the tariff shall include the corresponding by the protest of bills of Exchange and other commercial effects, including its notification to the drawer, card and copy if it is issued. They do not include supplies or locomotion. Other actions arising from the protest shall be governed by their respective numbers.
2. Gaskets directives shall, for each location population limits and normal hours of delivery of effects, according to the cast bases approved by the General direction of the registers and notaries.

**Sixth.** Obligation of payment of the fees shall be that have required the provision of functions or the notary services and, where appropriate, stakeholders according to the substantive and fiscal rules, and if there are several, all of them jointly and severally.

**Seventh.** When, in accordance with the interested parties, it has drawn up a document and not changes to allow for withdrawal of some or all, the notary will receive half of the rights corresponding to the matrix, pursuant to the tariff, which will be satisfied by that has been withdrawn. The notary shall be entitled to fully perceive the anticipated expenses.

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**Eighth.**

1. The notary is not required to be paid by the customer any amount, and if you voluntarily do so shall be reimbursed the amount from the time in which any advance payment.
2. The notary may not require advance provision of funds, except for payments to third parties must do on behalf of the customer and that are budget necessary to give the document.

**Ninth.**

1. The amount of the accrued rights, dyed into account for its calculation base and the numbers of the tariff applied, shall be entered by the notary, with your signature, at the foot of writing or parent document and all its copies.
2. Rights notaries accrued pursuant to this tariff shall be entered in the appropriate minutes in which is expressed the supplemented, concepts, foundations and applied tariff numbers that must sign the notary, in accordance with the reporting obligations set out in paragraph 2 of the additional provision eighth of Royal Decree-Law 8/2010 of 20 maybe which adopt extraordinary measures for the reduction of the public deficit.

The minutes shall contain express mention of the resource that fits against it and the term for their challenge. The model of minutes will be uniform for all notaries and will be approved by resolution of the General direction of the registers and notaries.

Operations, regardless of their mode of processing, having no rights outlined in the tariff will not bear right to charge none.

3. The notary will pay account by prepaid expenses and payments to third parties acts in the name or on behalf of customer.

**Tenth.**

1. The interested may challenge the minutes made by the notary within fifteen working days of its notification or delivery period.
2. The challenge must be made before the notary the Brown contact, who, with his report, raise it within the period of ten working days, to the Board of Directors of the Notary Association for its resolution. Challenge can also be submitted directly to the Board of Directors of the corresponding Notary Association. In this case, the Board shall immediately obtain report of the notary, will be issued within a maximum period of ten days.
3. Resolutions of the Board of Directors may be appealed in the term of ten days before the General direction of the registers and notaries.

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4. Boards shall be communicated to the General direction of all resources have Andrea as well as resolutions enacted on this matter.

**Eleventh.** A full copy of the tariff, with its implementing rules and additional, and a table that listed the rights corresponding to bases ranging between 6.010,12 and 300,506.05 euros that are multiples of 601,01 will be available to the public in all the notaries, announcing that fact in a conspicuous place in the notary's Office. Twelfth.- when the base exceeds 601.012,10 euros, the notary will provide for Notarial mutuality part of rights pertaining to excess in the amount and form fixed by the Ministry of Justice.

**Thirteenth.** The Notary can fully dispense rights accrued by any act or contract, whose documentation authorizing, but will not have the right to make partial waivers. Nor can the notary dispense completely the rights corresponding to one or more acts or contracts related or economically related with others granted by the same subject matter which does not give the same waiver.17 de November de 1989

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