

**Annual Report on the Status of Religious
Freedom in Spain 2018**

2020



GOBIERNO
DE ESPAÑA

MINISTERIO
DE LA PRESIDENCIA, RELACIONES CON LAS CORTES
Y MEMORIA DEMOCRÁTICA

**Annual Report on the Status
of Religious Freedom in Spain
2018**

Catálogo de publicaciones de la Administración General del Estado
<https://cpage.mpr.gob.es>

Edita: Ministerio de la Presidencia, Relaciones con las Cortes y Memoria Democrática.
Secretaría General Técnica-Secretariado del Gobierno.

NIPO (edición pdf): 089-20-007-5



**Annual Report on the Status
of Religious Freedom in Spain:
the right to a decent burial without
religious discrimination**

2018

Drafted by the Working Group appointed by the Plenary of the Advisory Committee on Religious Freedom in its meeting held on 11 April 2019, under Article 20 of Royal Decree 932/2013, of 29 November, and consisting of the representatives of the Committee, Ms Adoración Castro Jover and Mr Francisco Diez de Velasco; representing the Fundación Pluralismo y Convivencia, Ms Puerto García Ortiz; and for the Subdirectorate-General of Relations with Religious Groups of the Ministry of Justice, Ms Mercedes Murillo Muñoz.

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1. INTRODUCTION

Article 3. j) of Royal Decree 932/2013, of 29 November, regulating the Advisory Committee on Religious Freedom (CALR in Spanish), establishes one of the Committee's functions to be the 'annual drafting and presentation of a report to the Government on the status of the right to religious freedom in Spain.' The Plenary Meeting held on 11 April 2019 decided that this year, said report would focus on analysing one of the contents of the law on religious freedom enshrined in Article 2.1 b) of Organic Law 7/1980, of 5 July, on Religious Freedom: the right to receive a decent burial without religious discrimination.

The report explores this issue by first analysing its regulatory status at the state, regional and local levels, taking into account the concurrence of powers when exercising this right. This analysis takes into account all current regional regulations on mortuary services and those of five city councils among those with the largest populations: Madrid, Barcelona, Valencia, Sevilla and Bilbao. The goal of this report is to verify if they include special provisions for religious or conscientious reasons, and their scope, in order to compare the regulatory framework with the needs disclosed by religious groups and to draw certain conclusions in this regard.

Secondly, the report makes a due examination of the needs of religious groups as expressed in the questionnaire provided to them, titled 'On the experiences and difficulties regarding cemeteries and burials in Spain.' This questionnaire was sent to different religious groups that are part of the CALR, more specifically, to their representatives, as well as to other religious groups that have disclosed special needs on this topic. In this case, the questionnaires were sent to the presidents or representatives of their federations, or their habitual spokespersons for the Administration. Therefore, the responses of the religious groups may be deemed to be sufficiently representative of said groups in the case of Spain.

Questions were posed on four related areas: the treatment of the corpse, its transfer and destination, carrying out funerary ceremonies and rituals, and funerary spaces (cemeteries, funeral homes), respectively.

They were requested to disclose whether they had encountered difficulties, and if yes, to provide details on specific contexts lately where said difficulties had been detected, along with possible solutions from their religious perspectives.

Precise responses that laid out concrete needs and difficulties were sought, given that in previous official publications, the opinions of different religious groups had already been expressed, both in general as well as describing rituals specific to each group. A work that was specially consulted was the *Guía para la gestión de la diversidad religiosa en cementerios y servicios funerarios* (or *Guide to Managing Religious Diversity in Cemeteries and Funerary Services*), published by the Fundación Pluralismo y Convivencia in 2013,¹ which was revised and approved by the Islamic Commission of Spain, the Federation of Jewish Communities of Spain, the Christian Jehovah's Witnesses, the Orthodox Episcopal Assembly of Spain and Portugal, the Church of Jesus Christ of Latter-day Saints and the Federation of Buddhist Communities of Spain.²

Finally, the report includes a chapter on conclusions and proposals that, in light of the analysed regulatory framework and the situations expressed by the religious groups, considers if there is room for any regulatory modifications that facilitate the attention to the religious diversity by the competent administrations, logically adhering to the principles of our legal framework. All in order to promote the conditions that make it possible to exercise this right or remove obstacles to it, in accordance with that expressed in Article 9.2 in relation to Article 16.3 of the Constitution.

The report was approved by the CALR Plenary at its meeting on 25 September 2019.

2. REGULATORY FRAMEWORK

2.1. Organic Law 7/1980, of 5 July, on Religious Freedom

Article 2.1 b) of Organic Law 7/1980, on Religious Freedom (LOLR in Spanish), recognises the right of each individual to a decent burial without religious discrimination. This right is conferred on all persons irrespective of whether they belong or not to

¹ Moreras, J. and Tarrés, S. [*Guía para la gestión de la diversidad religiosa en cementerios y servicios funerarios*](#) (2013).

http://www.observatorioreligion.es/upload/85/06/Guia_Cementerios_y_Servicios_Funerarios.pdf

² It also consulted different guidebooks promoted by the Regional Government of Cataluña, of which a particular highlight is the detailed description of funerary rites and requirements for their execution, coordinated in 2015 by the UNESCO Association for Interreligious Dialogue (AUDIR in Spanish), titled *Duellum: No tan sols. Guia sobre celebracions funeràries de creences i conviccions*. This guidebook is especially significant owing to the fact that its authors were or are the leaders and spokespersons of twelve religious groups and orientations, in addition to non-religious and inter-religious groups. They provided detailed descriptions of the ceremonies and their requirements from the perspectives of their religious groups or ideological orientation, occasionally offering various options when differences were detected among the practices of diverse ethnic, national or doctrinal groups in Spain.

churches, religious groups or communities, and whether they have signed agreements with the State. The right to a decent burial includes carrying out rituals, celebrations, treatment of the corpse and its burial.

2.2. Agreements with religious groups

Some agreements³ that have been signed with religious groups explicitly mention the laws to be followed.

Similarly, Article 2.5 of the Agreement with the Islamic Commission⁴ states that: ‘Muslim cemeteries shall be entitled to the legal benefits laid down in paragraph 2 of this article for places of worship. Islamic Communities that are members of the Islamic Commission of Spain are entitled to assign the plots reserved for Muslim burials in municipal cemeteries, as well as to own private Muslim cemeteries. All due measures shall be adopted to observe traditional Islamic rules regarding interments, graves and funeral rites, which shall be conducted by the local Islamic Community. The right to transfer the remains of the Muslim deceased to cemeteries belonging to the Islamic Communities, both from tombs in municipal cemeteries and from towns in which there is no Muslim cemetery, is hereby acknowledged, subject to the provisions of legislation on local government and health ordinances.’

Likewise, Article 2.6 of the Agreement signed with the Federation of Jewish Communities of Spain⁵ states that “Jewish cemeteries shall be entitled to the legal benefits laid down in this article for places of worship. Israelite Communities that are members of the FIC are entitled to assign the plots reserved for Jewish burial in municipal cemeteries, as well as to own private Jewish cemeteries, subject to the provisions of local government

³ Nothing is mentioned in Law 24/1992, of 10 November, approving the Cooperation Agreement between the State and the Federation of Evangelical Religious Entities of Spain. Nor is it mentioned in agreements with the Holy See. Nevertheless, the Catholic Church has stated on multiple occasions the Instruction *Piam et constantem*, of 5 July 1963, of the then Holy Office, and the Instruction *Ad resurgendum cum Christo* on the burial of the departed and the conservation of the ashes in the case of cremation, of 15 August 2016, of the Congregation for the Doctrine of the Faith] its preference for the age-old custom of burying the corpses of the deceased. Nevertheless, it states that cremation is not prohibited, ‘unless it was chosen for reasons contrary to Christian doctrine’ [paragraphs 3 and 4 of the Instruction *Ad resurgendum cum Christo* http://www.vatican.va/roman_curia/congregations/cfaith/documents/rc_con_cfaith_doc_20160815_ad-resurgen-dum-cum-christo_sp.html].

⁴ Law 26/1992, of 10 November, approving the Cooperation Agreement Between the Spanish State and the Islamic Commission of Spain.

⁵ Law 25/1992, of 10 November, approving the Cooperation Agreement between the State and the Federation of Israelite Communities of Spain.

laws and health regulations. All due measures shall be adopted to observe traditional Jewish rules regarding interments, graves and funeral rites, which shall be conducted by the local Jewish Community. The right to transfer the remains of the Jewish deceased to cemeteries belonging to the Israelite Communities, both from tombs in municipal cemeteries and from towns in which there is no Jewish cemetery, is hereby acknowledged.'

Reading these agreements reveals the acknowledgement of the following rights: firstly, the right to assign plots of land for burials in accordance with the laws in municipal cemeteries, as well as the right to possess private cemeteries, always adjusted to local government laws and health regulations; secondly, the relevant authorities are ordered to adopt appropriate measures to observe traditional Jewish rules regarding interments, graves and funeral rites; and finally, the right to transfer the remains of the Jewish deceased to cemeteries belonging to the Israelite communities, both from tombs in municipal cemeteries and from towns in which there is no Jewish cemetery, is hereby acknowledged.'

The demands of registered religious groups with which no agreements have been signed were learnt by sending questionnaires. Reading the responses of the religious groups shows that fulfilling the guarantees of exercising religious freedom under equal conditions requires the intervention of the relevant authorities at all moments proposed in the questionnaire: treatment of the corpse, executing funerary ceremonies, the destination of the corpse and the use of funerary spaces.

2.3. Regional government regulations

Article 148.1 lists the powers that may be assumed by the Autonomous Regions (hereinafter, AR), among which are 'Health and Hygiene.' Therefore, subject to the provisions of Article 148.1.21 of the Constitution, all Autonomous Regions have assumed powers on health issues, without prejudice to the exclusive power of the State, ex Article 149.1.16, on the bases and general health coordination, and Article 149.1, on creating basic conditions⁶ that guarantee equality in the exercise of fundamental rights.

At the state level, the basic regulations are included in Decree 2263/1974, of 20 July, approving the State Regulation on Mortuary Sanitary Police, a current rule applied in a supplementary manner, although its character of a pre-constitutional regulation must be taken into account. Reading its articles shows that the religious dimension of this stage at the end of one's life is barely mentioned. Article 3 states that: 'The granting of the health authorisations provided for, and in general, the application of the provisions of this Regulation shall be without prejudice to legal authorisations that may be necessary in accordance with current legislation and those established by ecclesiastic hierarchies

⁶ Regarding the basic conditions, see STC 54/2017, of 11 May.

for religious purposes.' Article 58 establishes that: 'Without prejudice to Canon Law, the Civil Government of the Province shall have the power to authorise the closing of a municipal cemetery and the total or partial transfer of the mortal remains that it contains' It is evident that the article reflects the rationale of the religious identity at the time of laying down the law, and therefore the only mentions made are to the Catholic Church.

All ARs have laid down laws on mortuary police or health, as this issue lies within their scope of action. Current regional regulations vary with regard to mentioning religious freedom in this area, but generally coincide with the scant mention of this topic on most occasions, with the exception of those that refer specifically to the Catholic Church and were already included in this topic, such as cemeteries belonging to religious orders and congregations.

Some ARs do not mention the different religious manifestations that must be protected at this final stage of life.⁷

Other ARs resend the Agreements signed with the Catholic Church and minority religions,⁸ without any change to their provisions.⁹ This deficient legislative technique, also common in many of the ambits contained in the agreements, leaves the matter in something of a loop, in view of the fact that the provisions of the agreements, as we have

⁷ Thus, Decree 106/1996, of 11 June, approving the Regulations on the Mortuary Police of Aragón; Decree 16/2005, of 10 February, approving the Mortuary Police Regulation of Castilla y León, although it is currently being reformed with a paragraph 3 being added to Article 18 allowing direct inhumations in earth for religious reasons; Decree 124/1997, of 9 October, approving the Mortuary Police Regulation of Madrid; Order of 7 June 1991, of the Regional Ministry of Health, establishing regulations on the Mortuary Sanitary Police of Murcia; Decree 202/2004, of 19 October, approving the Mortuary Health Regulation of the Autonomous Region of the País Vasco.

⁸ Decree 72/1999, of 1 June, on Mortuary Services of the Autonomous Region of Castilla-La Mancha in the Additional Sixth Provision, states: 'In religious matters, the current legislation shall be applicable, resulting from the different Conventions signed with the Holy See and other religious groups and communities, in applicable cases.' Identical phrasing is found in the Additional Sixth Provision of Decree 161/2002, of 19 November, approving the Regulations on Mortuary Police of Extremadura; the same wording is also included in the Second Additional Provision of Decree 1/1994, of 18 January, approving the Regulations on Mortuary Police of Cantabria, and also in the Second Additional Provision of Decree 30/1998, of 27 March, approving the Regulations on Mortuary Police of La Rioja. Similarly, the Regulations on Mortuary Services of the City of Ceuta (approved in the plenary session of the Assembly of the City of Ceuta on 23 December 2002), in their Third Additional Provision, state: 'The treatment of cemeteries and the funerary rites of the different religious communities within the City shall be regulated by the cooperation agreements signed between the State and them, without prejudice to the agreements that the City may have signed with the afore-mentioned communities in developing them.'

⁹ Decree 1/1994, of 18 January, approving the Regulations on Mortuary Police of Cantabria and also Decree 30/1998, of 27 March, approving the Regulations on Mortuary Police of La Rioja.

seen, are in need of regulatory development to make them feasible. Besides, we must remember that the right to a decent burial without religious discrimination is granted to all persons (Article 2.1. b). Therefore, limiting it to cases where the believer belongs to a religious order that has signed a cooperation agreement is discriminatory and therefore, damaging to religious freedom.

Finally, some ARs guarantee that during the process of transferring a corpse, there may be periods of stopping in public or private places in order to hold religious services or secular ceremonies,¹⁰ in accordance with local customs¹¹ or those imposed by traffic or work regulations.¹²

The regulation of the Autonomous Region of the Islas Baleares¹³ provides for two types of exceptions to the general rule. The first exception is included in Article 20.1. a), which establishes the exception to the general rule that when transferring a corpse, there can be no periods of stopping in public or private places other than the funeral home or hall, except for the purposes of 'holding religious or secular ceremonies, provided they fulfil the following requirements: 1. When held within 48 hours of death, a corpse that has not been refrigerated must be kept at a temperature lower than 18°C. 2. When held after 48 hours of death, the corpse must previously be subjected to one of the preservation techniques included in this decree.' This regulation has a broad range and allows both believers and non-believers to hold celebrations and rituals. The second exception is located in Article 29 on special burials: 'Under exceptional circumstances, burials may be made in the crypts and cemeteries of cloistered convents, provided there are no risk factors that prevent it, and when the relevant ecclesiastical authority has submitted the declaration of responsibility provided in Annex 6 of the Decree to the Directorate-General of Public Health and Participation, at least 48 hours in advance.' Although it is clear that the exception refers to situations belonging to the Catholic Church, there is nothing that stands in the way of extending the letter of the regulation to a similar situation encountered by another religion.

¹⁰ Decree 132/2014, of 29 December, approving the Regulations on Mortuary Services of the Islas Canarias (Article 12 b); and also Regional Decree 297/2001, of 15 October, approving the Regulations on Mortuary Services of Navarra (Article 13. B).

¹¹ Decree 297/1997, of 25 November, approving the Mortuary Sanitary Police Regulation of Cataluña (Article 28).

¹² Decree 72/1998, of 26 November, approving the Regulations on Mortuary Sanitary Police in the Principality of Asturias (Article 26).

¹³ Decree 11/2018, of 27 April, regulating the functioning of Mortuary Services in the Islas Baleares (Article 20.1. a).

The Autonomous Region of Galicia¹⁴ refers to the religious dimension on two occasions in its regulation: in Article 25, under the heading ‘Location of newly built cemeteries,’ it states in paragraph 2: ‘for the purposes of this Article, buildings of a religious nature may be situated within this perimeter’ and Article 32, in referring to burials in special places, states: ‘1. The relevant council for health issues may authorise burials in places of worship.’

The regulations of the ARs of Extremadura and Castilla-la Mancha have many points in common. In their respective Additional Sixth Provisions, both regulations refer in religious matters ‘to the Conventions held with the Holy See and other religious groups and communities, in applicable cases.’ On the embalming of corpses,¹⁵ both Regions establish that ‘it shall be compulsory ... in all cases ... of burials in crypts, which are understood to be duly authorised religious or civil places.’ In Castilla-La Mancha, Article 75 makes an exception to the prohibition on inhumations outside cemeteries for the burials of archbishops and bishops in their respective cathedrals, and for completely cloistered nuns who shall be buried according to the conditions established in the Royal Order of 30 October 1835.

When regulating the classes of cemeteries, Article 26 of the Decree of Extremadura includes among private cemeteries ‘those that are used exclusively by the members of a family, religious entity or religious organisation’ and also mentions in Article 42 other places of burial, including ‘churches.’ In any case, Article 31.1 states that, in municipal cemeteries, ‘City Councils must ensure that burials are made in their cemeteries without discrimination on the basis of religion or on any other basis.’ With regard to Castilla-La Mancha, Article 61 is drafted on the same terms as Cataluña regarding the possibility of interrupting the transfer of the corpse in order to hold rituals and religious or secular ceremonies.

The Region of Valencia and the Region of Andalucía have most openly legislated on this matter, although there are differences worth highlighting.

Article 6. k of Decree 39/2005 of the Region of Valencia¹⁶ permits holding religious services or secular ceremonies in accordance with local customs. Article 50 allows corpses to be buried directly in earth provided the proper sanitary conditions are ensured. Article 51.1 has a wide-ranging formulation that provides authorisation for

¹⁴ Decree 151/2014, of 20 November, on Mortuary Services of the Autonomous Region of Galicia.

¹⁵ Article 8 c) of the Decree of Extremadura and 13 d) of the Decree of Castilla-La Mancha.

¹⁶ Decree 39/2005, of 25 February, regulating the practices of Mortuary Sanitary Police in the Region of Valencia.

other building techniques and other places of burial, provided the sanitary conditions are fulfilled.

Formulating these regulations guarantees the rights of non-believers, although limited to rituals and ceremonies, and with regard to minority religions, the form of burial included in Article 50 guarantees the right of Muslims, Jews and Bahá'ís to be buried in accordance with their religious laws. Likewise, its broad formulation, which authorises other building techniques and other places of burial, makes it relevant for a wide variety of situations.

Similarly, Article 21.4 of Decree 95/2001 of the Autonomous Region of Andalucía¹⁷ states that 'in cases where, for religious reasons, permission is sought of and granted by the City Council, provided they are cadavers included in Group 2 of this Regulation, the use of a coffin may be waived for burial purposes, although not for transportation.' Nevertheless, the need to seek permission of the mayor runs the risk of leaving permissions for this type of burials at the whims of politicians. Article 16 states that. 'In extraordinary cases, the transportation of cadavers within municipal limits may be made, subject to the approval of the City Council, according to the religious rituals of the deceased.' This also leaves in administrative-political hands the exercise of this right, and is an unnecessary previous administrative obstacle.

In the case of the Region of Valencia, the limits on the exercise of this right are determined by sanitary conditions; in Andalucía, it depends on administrative authorisation, which must anyway be regulated and not at discretion.

2.4. Municipal regulations and ordinances

Article 137 of the Spanish Constitution grants municipalities 'self-government for the management of their respective interests.' Among the issues defined as the responsibilities of municipalities are *cemeteries and funeral activities*, as established in Articles 25.2. k) and 26.1. a) of Law 7/1985 of 2 April, on the Regulation of Local Governance.¹⁸

Thus, independently of autonomous regulations, municipalities must attend to the existing demands made by religious diversity in their legislation, with reference to

¹⁷ Decree 95/2001, of 3 April, regulating the practices of Mortuary Sanitary Police in the Autonomous Region of Andalucía.

¹⁸ Article 25.2. k). 'The Municipality shall in any case have powers, within the limits established by State Legislation and Legislation on Autonomous Regions, on the following topics: ... Cemeteries and funeral services'; and Article 26.1. a): 'The Municipalities must provide, in all cases, the following services: In all Municipalities: ... cemeteries'

citizens' right to a decent burial as manifestation of a fundamental right of religious freedom.

Five municipalities have been selected as examples based on their number of inhabitants: Madrid, Barcelona, Valencia, Sevilla and Bilbao. However unequal and of varying scope, all of them make mention of religious issues. Some of these municipalities are located in ARs that make no mention in their regulations of manifestations of religious freedom in the funeral process, as is the case with Madrid and Bilbao.

2.4.1. Madrid City Council

In the Regulation on the Management of Funerary Services and Cemeteries of the City of Madrid of 25 May 2016, the sole reference to religion is in Article 17 b): 'The following users are eligible to receive the service: ... Churches, religious communities or federations registered in the Registry of Religious Entities of the Ministry of Justice. In such cases, the right to assign and use shall be exercised by the person who, according to the statutes, regulations or corresponding organisational rules, is empowered to do so.'

The right to a decent burial is indeed a right of the person, as an individual or as member of a church, community or religious group or any other type of association. The drafting of this regulation is technically erroneous, as it recognises the right of registered churches, religious communities and federations to receive this service, but does not mention that it is an individual right of their members.

2.4.2. Barcelona City Council

The Ordinance of Cemeteries of Barcelona of 29 November 2017 makes multiple references to religious freedom. Article 4 includes religious freedom among the principles on which the management of municipal cemeteries and crematoria must be based. Article 7 states:

1. Burials cannot take place outside municipal cemeteries, in churches, chapels and any other funerary, religious or artistic monument, without the express authorisation of the relevant authorities and only when they comply with the applicable regulations.
2. Jewish Communities that are members of the Federation of Jewish Communities of Spain are entitled to assign the plots reserved for Jewish burial in the most appropriate municipal cemetery, as well as to own private Jewish cemeteries, subject to the provisions of Local Government Laws and Health Regulations.
3. Similarly, Muslim Communities that are members of the Islamic Commission of Spain are entitled to assign the plots reserved for Islamic burial in the most

appropriate municipal cemetery, as well as to own private Muslim cemeteries, subject to the provisions of Local Government Laws and Health Regulations.

4. The right to assign the plots reserved in municipal cemeteries mentioned in sections 2 and 3 to the Jewish Community and the Muslim Community shall be considered guaranteed if, when no space is available for new plots or existing plots are incompatible with other communities of the same religion, specific spaces that have been especially prepared in order to fulfil their corresponding rituals are assigned for the burial of persons belonging to these belief systems, within common spaces. These spaces shall be managed by the City Council or by the delegated entity.

5. At the same time, the members of mentioned communities are entitled to transfer the bodies of deceased individuals within legally established terms. In all other cases, these burials shall be governed by the common rules of this Ordinance.

6. The affiliation of deceased persons to the religious communities to which this article refers must be demonstrated when applying for burial.

7. The special spaces designated for non-Catholic religious communities, and which have not been previously mentioned, existing as of 1 February 1997, shall be respected until their depletion, and shall be regulated according to current provisions and the rest by the common rules of this Ordinance.

8. The burial in each of these spaces may be reserved if the respective community wishes it for the remains of their followers, a circumstance which must be demonstrated at the time of applying for burial.

9. In all cases where the provisions of the earlier sections of this article are applicable, the symbols, epitaphs and other inscriptions must be adapted to the precepts of the respective belief system.

Article 14 of the Ordinance adds that cemeteries, crematoria, funeral homes and other municipal funerary spaces must be provided with a prayer hall for holding funerary ceremonies, including the religious services of different religions, as well as non-religious services.

Article 26 b), regulating funerary rights, establishes that, among other things, the name of the religious communities or charity establishments or hospitals, recognised as such by the Administration for the exclusive use of its members and refugees and those granted asylum, an article completed by the provisions of 82.1, according to which, where the title is extended to the name of a religious or hospital community, the burial

shall require the certification issued by the management, accrediting the fact that the corpse corresponds to a member of the community or to one of the refugees granted asylum.

2.4.3. Valencia City Council

The Ordinance of Municipal Cemeteries and Funerary Services of Valencia, of 29 September 2006, states on a general basis in Article 17 that ‘inscriptions, symbols or emblems that may be offensive to different religious groups or political ideologies shall not be permitted in burial units.’ Regarding the use of spaces within the cemetery, Article 19.3 states that specific zones may be established for the burial of deceased persons belonging to minority religions that have a significant presence in society. On burial rights, Article 34 b) establishes that they shall be granted among others, ‘to religious communities, welfare or hospital associations recognised as such by the State, the Regional Government or the City Council for the exclusive use of their members, asylum seekers and refugees,’ in which case, Article 50 adds that when inhumations are for legal persons among those listed in Article 34 b), ‘they must be certified by the governing bodies that the corpse belongs to persons included in said rules.’

2.4.4. Sevilla City Council

The Ordinance regulating Funerary Activities and the Cemetery of San Fernando of Sevilla, of 21 October 2004, states the following among the general principles in Article 10.4: In cases where, for religious reasons, permission is sought of and granted by the City Council, provided they are cadavers included in Group 2 of this Ordinance, the use of a coffin may be waived for burial purposes, although not for transportation’ Article 18 admits, in extraordinary cases, the transfer of corpses within the municipal limits according to the religious rituals of the deceased and upon prior agreement of the City Council.

2.4.5. Bilbao City Council

The Regulation on Cemeteries of Bilbao, of 12 September 2012, considers the possibility that there may be special burial units that are specifically granted for different religions, rituals and other circumstances (Article 17). At the same time, it recognises the funerary right of ‘religious communities, welfare or hospital associations recognised as such by the Administration, for the exclusive use of their members, and of asylum seekers and refugees’ (Article 44 c).

Generally, as may be seen from the aforementioned regulatory texts, there is a need to pay greater attention to different religious manifestations that are not expressly included,

making it difficult for different legal bodies involved in the process to interpret and apply the rules.

2.5. Models of regulatory harmonisation at regional and local levels

2.5.1. Regional level. Basic Model for the Decree on Mortuary Services proposed by the Working Group of the Ministry of Health

Regulatory heterogeneity has occasionally given rise to situations that are difficult to manage. For this reason, in an attempt to harmonise existing regulations, the State Administration has exercised its exclusive powers on regulating and the general coordination of healthcare to promote the creation of a Working Group on Mortuary Services composed of representatives of the General Subdirectorate of Foreign Health of the Directorate-General of Public Health, Quality and Innovation, of the Ministry of Health, Consumer Affairs and Social Welfare, and the Autonomous Regions. They have drafted a *Guide to Consensus on Mortuary Services*, which was approved by the Commission of Public Health on 24 July 2018. The goal is to 'have an instrument that harmonises the regulations in this regard,' and its content deals with 'exclusively health-related questions within the area of mortuary services, that may be used as reference by Autonomous Regions and by the General State Administration when drafting or modifying their own regulations, thus maintaining a series of common and harmonised criteria.' The text makes no reference to guaranteeing the religious manifestations that may take place at different stages of the mortuary process.

2.5.2. Local level. Model Ordinance proposed by the FEMP

On 30 November 2010, the Executive Commission of the FEMP approved the FEMP Model Regulation for internal use for the provision of municipal cemetery services. This text was drafted in collaboration with the Association of Funeral Homes and Municipal Cemeteries (AFCM in Spanish), whose members include municipal corporations and city councils that manage municipal crematorium services. Its goal was to offer a model that harmonised currently different regulations on this issue.

It barely takes into consideration religious needs, which are not always clearly formulated, nor with as wide a scope as might be desirable. Therefore, with regard to providing cemetery services, Article 8 refers to 'the holding of non-habitual acts of a religious or social nature that do not contravene the legal code,' charging for the costs of said acts when carried out by the Cemetery Service. This gives rise to some questions such as: must religious or social acts provided in cemetery services be generally considered non-habitual? Or are only the acts of minority religious groups or secular groups considered to be non-habitual? Either interpretation is problematic, as they may restrict the right to receive a decent burial without religious discrimination.

Additionally, Article 15.3 considers as holders of burial rights to be ‘Religious communities, welfare associations, guilds, associations, foundations, and in general, legally constituted non-profit organisations,’ without indicating that they are to be used by their members.

3. NEEDS DISCLOSED BY THE RELIGIOUS GROUPS

In order to systematise the needs and difficulties mentioned in the questionnaires submitted to the CALR work group, the key issues that have been identified from the responses are detailed below, the latter being reproduced literally as an annex in the final section of this report.

The key takeaway from the questionnaires may be summarised as the need to be open to differences. Some religious groups dislike the homogenisation of processes associated with death that are common in our environment, however comfortable it may be from a management point of view, or however accustomed may be those who are responsible and involved in regulating and implementing them. Opening up to difference requires respecting unique features that may be systematically arranged in three inter-connected groups: forms, time and spaces.

3.1. Respect different forms

Different religious groups may have different ways of comprehending death and etiquette on evacuating the corpse. In a society that respects diversity, a key element is to facilitate different forms of treating the corpse that begin at the moment of death itself. In the following sections, we will discuss the problems associated with washing, transporting and exhibiting the corpse.

3.1.1. Washing and handling

One of the questions that received the most responses in the questionnaire deals with washing the corpse and the space in which to do it.

In the case of members of the Church of Jesus Christ of Latter-day Saints, this question is dealt with in some detail:

In some places we had problems with the funeral home authorities (both private and publicly owned) in carrying out one of our rituals. The deceased must be dressed in special sacred clothing by a family member of the same sex or another member of the Church tasked with performing this duty. When we asked for permission to carry out this task, we were denied, in certain cases, citing work health and safety laws.

They suggest the following solution:

It would be useful if the people in charge of funeral services were aware of the needs of different religious groups in these matters. In our case, we only need to be allowed to dress the deceased's body in accordance with our customs, in a hall or any other space that the administration deems suitable or makes available for this type of act.

Followers of the Bahá'í Faith also highlight this issue and state that:

In the Bahá'í religion, it is desirable that the body of the deceased be washed, a task carried out by a family member or a person close to the deceased. This is difficult, as most funeral spaces have no space available for this washing.

They suggest the following solution in this regard:

Health personnel in funeral homes could be better educated in this regard so they can facilitate this process for family members. Support from the local authorities that occasionally provide this space is also helpful.

The Islamic Commission of Spain (CIE in Spanish) also draws attention to these problems or obstacles and highlights the lack of appropriate spaces for washing and dressing the corpse. They also add a general suggestion to this point, that when funeral homes receive a body and there are no family members to mention preferences in this regard, they should contact the religious community:

Lack of communication between funeral homes and religious communities regarding deceased persons without family members, for the correct preparation of the body according to Sharia law and others.

3.1.2. Transfer

Transporting the body involves the use of some type of receptacle to hold the body of the deceased person while transporting it. In this regard, the CIE mentions the problems faced by them due to the need to use a coffin in these matters:

Family members are forced to buy a coffin for the destination, and for transporting the body, although it is buried in a grave.

They suggest the following:

The body could be transported in other temporary containers and at the destination buried without the coffin, or in a coffin designed to make contact with the earth.

The central issue here, which will be dealt with in greater detail later in the section on spaces, given that it is linked to several religious groups, has to do with the final placement of the body. For Muslims, among others, the body should preferably be buried directly in the soil, which eliminates the need for a coffin, and therefore the family's expenditure on one. A second option, judged by the CIE as a necessary evil, would be to use a coffin that allows contact with the earth, provided it is designed to fulfil both functions, such as moveable panels which would allow the same coffin to be used for both purposes.

On this point, the opinion of the members of the Catholic Church is of interest. In general, the Catholic liturgy does not stipulate any particular practice regarding the preparation of the corpse – other than the respect due – or establish any time periods for its evacuation. Nevertheless, when it comes to transporting the body, it raises a question in the following terms:

With regard to transporting the body, the liturgical law makes no recommendations. However, it does stipulate, as a general funerary rule, a 'stop' in the parish church or another church. This stop is not made in big cities. In certain cases, mortuary law in the Autonomous Regions demands that the body be transported directly from the funeral home to the cemetery, thus denying the Catholic faithful their right to the *corpore insepulto* funeral Mass, that is to say, a funeral Mass within the church in the presence of the body, according to the traditions and customs of the Church.

The proposed solution would be to allow this stop inside the church, when requested by the deceased's family. In any case, this situation would not be habitual, but upon the family's request, which would permit a case-by-case response and one that respects the will of those involved.

3.1.3. Etiquette regarding viewing the dead person

During ceremonies and vigils where the body is present, some religions stipulate that it must be covered and neither the body nor any of its parts, such as the face, must be visible. On the other hand, others require the dead person to be exhibited. The inability to do so can become a cause for complaint. This is the stance taken by Christian Orthodox members in the questionnaire.

According to Orthodox tradition, the rituals surrounding the body must be celebrated with the coffin open. When holding this ritual in funeral homes, it appears there is no general rule, sometimes it is permitted, and sometimes denied.

This issue is also raised in the response given by Hindu members, who are occasionally not allowed to open the coffin. They refer especially to the cremation, stating that it can be complicated to open the coffin in the crematorium for fulfilling the last rites.

Whether the corpse is visible or not is a question that can be easily solved by accepting the wishes of the family members and following the preferences of the deceased in accordance with their religious beliefs, without relying on the arbitrary will of the authorities of funeral homes, crematoria and cemeteries.

3.2. Respect different times

We now examine the question of time linked to two specific contexts, corpse evacuation times and that of final rest, as regards the concept of perpetual use of the grave.

3.2.1. Corpse evacuation times

While some religious groups underline the need for a rapid evacuation of the body, as ideally it should be done as soon as possible, in other cases, there may be longer periods, establishing intervals that are longer than the norm, or even extremely long time periods compared to the general norm, such as the maximum of 49 days laid down in Buddhism. In questionnaires, this issue has been dealt with from the perspective of Hinduism with a concrete example.

If I may speak from personal experience, ... the rules are not ... sensitive towards Hinduism. For example, my father died in Madrid on Wednesday at 14:00, and they ordered a waiting period of 24 hours, which we accepted. But on Thursday at 14:00, they said they couldn't transport my father's body (to Ceuta) as they did not carry out transfers after 14:00. We had to wait until Friday and bring him in a hearse until Algeciras and later, by ferry to Ceuta. We finally cremated his body on Saturday at 10:00, after he died on Wednesday. The time gaps were excessively long and our custom of cremating the body between 24 and 36 hours after death was not considered.

They suggest training and adopting protocols adjusted to different religious sensibilities.

A highlight in this regard is the example of Buddhism and how this issue was satisfactorily resolved from the perspective of a religion with very different funerary practices to those of Spain (and of the world outside Asia in general). The obstacles faced in the past, which arose from the need of most Buddhists to not handle the body or touch it as little as possible for three days, were resolved thanks to the protocol drafted by funerary services based on Buddhist tradition, and signed by the Buddhist federation and a

funeral company in 2015 under the auspices of the Ministry of Justice. This is the Buddhist response to this issue in the questionnaire:

The traditional practices, especially those of the Tibetan schools, have been made possible thanks to the ministry's backing of the agreement signed with the PARCESA funeral company. This has made it possible to respect the system for treating corpses upon death.

With regard to other needs, a court order was required, which demonstrates how the law may successfully accommodate certain specific characteristics:

In some places (in the case of Madrid), it had been compulsory for a long time to inject formaldehyde in order to preserve the body for various days before incineration (more frequent than inhumation for Buddhists). This was an economically motivated requirement promoted by the Medical Association that was finally eliminated by legal means.

Therefore, the Buddhist example demonstrates that a clear protocol that allows funerary services to know about the needs and unique characteristics of religious groups helps provide them with more professional attention which focuses on diversity and is able to find ways to adequately comply with current regulations, while following the wishes expressed by the deceased in their wills, or by their family members.

The responses to the questionnaire advocate, in many cases, for the promotion of greater respect and better training of the professionals involved. In the case of Hinduism, the variability of responses that may be detected based on local contexts is highlighted. They state:

In Ceuta, ... where there has been a Hindu community of Indian origin for more than 100 years, there is a certain permissiveness or empathy on the part of the funeral home or crematorium. In other cities, where the Hindu community, whether Indian or Western, is small or more recent, they do not usually allow [lists problems that are faced].

Again, the proposed solution refers to the better training of funerary personnel on matters relating to other religions, as these funerary rituals are important to believers.

As we have seen, the Bahá'ís were also in favour of improved training of health personnel in funeral homes in this matter.

With regard to the availability of a clear protocol, the CIE's responses to the questionnaire state the following:

Religious diversity could be promoted in order to take into account and respect the religious convictions of the deceased and their family members, with [an] action protocol to contact the representatives of different religious communities and to request the aid of practitioners.

The Federation of Jewish Communities of Spain (FCJE in Spanish) also discusses the need to revise the 24-hour minimum waiting period before burial, as Jewish tradition requires it to be completed as soon as possible:

The need for a timely funeral – as soon as possible – is so important that even if there is only one person available to carry out the burial, they are obliged to execute it without further delay. The Zohar (sacred text consisting of various treatises analysing Biblical texts) explains that ‘the soul remains in a state of anxiety and anguish until the body is buried, therefore, any delay exacerbates this state.’

This delay of 24 hours in the transfer and subsequent inhumation goes against their precepts and causes pain to the families, for which reason they propose its elimination in line with the example set by some ARs:

The 24-hour rule was eliminated in Aragón, the País Vasco, Andalucía and other regions, but it continues to be implemented in Madrid. The solution is simple: modify the law and unify criteria with the regions that have already eliminated it, allowing the Jewish community to decide the burial procedure according to their laws and traditions.

3.2.2. The issue of perpetuity

Given the growth of the Spanish population in general, a crucial question, and one that poses a problem in many municipalities, is that cemeteries are usually saturated and available space is limited, both for expanding existing cemeteries and for acquiring new land and building new ones. This is a topic that will be revisited when dealing with another aspect of spaces, the need posed by different religious groups for burials in earth, which require dedicating greater amounts of space for each body, as opposed to other options such as placing them in niches. But it must be noted that on this point, which is linked to the question of time, religious groups that demand the dead rest in the earth also seek that their location should not be modified other than under very exceptional circumstances. Therefore, they propose that the resting period in the burial space be perpetual, this perpetuity to be understood as a period without an end determined by human action.

The Bahá'ís respond to this question in some detail in the questionnaire:

Another question is that it is impossible to acquire a tomb or niche forever. Even in cases of longer duration, ownership ends before 100 years and if there is no living family, the remains of the deceased are put in an ossuary or common grave, which is unsuitable in the Bahá'í religion (as is moving the body from its place).

With regard to the ownership of the tombs, it would be ideal if they could be acquired for an indefinite period of time, without having to move the body.

This is also an important issue for the FCJE, and they propose that:

There be an exemption (in perpetuity) to renew ownership, given how important it is for the Jewish community to maintain the burial. Although the family may not be able to deal with this issue, it becomes the responsibility of the region to prevent exhumation.

3.3. Respect different spaces

The question of mortuary and funerary spaces appears to be the biggest problem faced by religious groups in Spain. The questionnaires demonstrate the difficulty of combining the need of different religious traditions with daily practice, marked by the Enlightenment agendas forcibly introduced in Spain by Charles III, which seek to promote hygienic spaces in the different stages of the death and corpse evacuation processes. Corpses are deemed to be susceptible to provoking public health problems and the spaces where they are handled, exhibited and located are sought to be isolated until the flesh is removed and the remains transformed into a state deemed harmless. This perspective on the dying process clashes with the beliefs of many religious groups for whom the body must be treated with a respect that is frequently incompatible with these models focusing on hygiene. Therefore, different religious groups demand spaces where asepsis does not present obstacles to holding ceremonies with the corpse, which may be attended by a large number of people. Additionally, mortuary and funerary spaces in Spain have adjusted to the ceremonial needs, given the importance of the Catholic Church, and have become endowed with many Christian connotations over the last two centuries, at the same time as Catholicism has accepted the dictates of the established model. We therefore have a double tension expressed by some religious models that deal with death differently from those that are usual in Spain within the last two centuries. They deem the available spaces too close to the Catholic model, and consequently, seek spaces and actions that they can claim as their own, although they may violate some that are established on the basis of hygiene in death.

3.3.1. Spaces for funeral ceremonies

The first stumbling block lies in holding ceremonies in the spaces that are made available for funerary rituals and oratories.

The CIE expresses this clearly in two places in its response to the questionnaire:

Lack of appropriate spaces in cemeteries and funeral homes for holding funeral prayers for the Muslim deceased.

Funeral homes and cemeteries lack appropriate spaces for religious offices, such that they are held 'over each burial' ... if family members are available; when there is no family, the rituals are omitted.

The Federation of Evangelical Religious Entities of Spain (FEREDE in Spanish) provides an extensive systematic answer to the questionnaire, where they state that they have:

Difficulties or obstacles in the allocation of appropriate spaces to carry out our ceremonies in funeral homes and cemeteries.

Generally, Evangelical funerals are held in the funeral homes themselves, thus simple but adequate facilities are required (a chapel or spacious hall with seats and a sound system).

The difficulties linked to this section are presented schematically below:

- many funeral homes and cemeteries do not have multi-faith spaces or halls that may be used by all citizens, irrespective of their religious beliefs;
- funeral homes often have only one hall, a Catholic chapel with symbols belonging to that religion, where all funeral ceremonies must be held, regardless of the beliefs of those affected;
- occasionally we find that these Catholic chapels (which are the only spaces) are exclusively for the use of the Catholic Church by agreement and consecrated by a Catholic authority. For people of other faiths to use these spaces, they require the authorisation of the relevant priest of Catholic authority, should the latter be willing to grant it. Sometimes, Catholic authorities are unwilling to let the religious ceremonies of other faiths be held in these spaces. But even when they do agree, it is not fitting that permission has to be sought from Catholic authorities.

And they make a general reflection which summarises their points of view:

Another common problem is that not only chapels but also funeral homes and cemeteries, are completely saturated with Catholic culture and tradition, the vestiges of a historically religious state. From crucifixes on the doors, inner and outer walls of funeral homes and cemeteries, to obituaries, in memoriam cards and other adornments, we encounter a clear religious content that is exclusively Catholic. We are not talking about eliminating religious imagery, which acquires a special significance in this type of acts and ceremonies, but of providing alternatives and possibilities to those of other beliefs or non-believers. We are talking about equipping these spaces from the point of view of diversity, plurality and equality, by fitting out multi-faith halls, etc.

They offer the following systematic solutions in their proposals:

- The Administration must guarantee the existence of multi-faith halls, with appropriate facilities and without fixed symbols of any particular religious group.
- In cases where a chapel is equipped for exclusively Catholic use, an additional space must be built with similar characteristics, to be used by other religious groups, or by citizens who do not profess any religion.
- To make a civil servant or worker of the centre responsible for the management of reserved spaces in funeral homes and cemeteries in order to ensure equal treatment and non-discrimination in the access to services and facilities, and never an authority figure of any religious group”.

The responses above provide proof of the call for multi-faith spaces to be made available. In this regard, a work was published in 2011 by Fundación Pluralismo y Convivencia and approved by the interested religious groups under the heading of *Guía técnica para la implementación y gestión de espacios multiconfesionales* (Technical Guide for the Implementation and Management of Multi-faith Spaces). It suggests solutions for putting into motion these spaces, which are designed and managed from a neutral point of view and may be used not only by followers of different faiths but also by those who claim non-religious profiles in all their possible variants.

On the topic of spaces, Buddhists state that currently they have to adjust to non-specific spaces, pointing out that Buddhist practitioners have to make do with ‘general’ spaces, funeral homes and cemeteries.

The response from the followers of Hinduism is as follows:

Where the Hindu community, whether Indian or Western, is small or of recent standing, it is usually not permitted ... to carry out the ritual in the hall of the funeral home, make use of the (Catholic) chapel to say a few words, and hold the final ritual before the cremation.

To which they add that it is especially complicated to carry out the ritual in the funeral home, give a sermon in the chapel (which is not Hindu) and finally, perform the last rites in the crematorium's oven, as expressed previously. For this reason, they ask that priests be allowed to carry out their task in the same way as other religious ministers.

This is a point that especially affects Hinduism in Spain. As no instruments for cooperation have been signed with the State, their situation is seen as discriminatory with regard to other religious groups that have signed cooperation agreements that provide greater general recognition of their specific characteristics, as opposed to the former.

While the representatives of the Catholic Church have not detected any widespread problems, they do point out some issues:

No problems have been detected in this regard. The prayers and rituals stipulated by the Catholic liturgy for the deceased can be performed both in funeral homes and in cemeteries. Nevertheless, a significant problem has been detected recently in some public funeral homes, especially in larger cities. Frequently, particularly when the celebration is held on a weekend and an ordained minister – priest or deacon – who can preside over the ritual is not easily available, funeral companies are offering families that seek a Catholic celebration an ‘oration’ – texts, discourses, prayer, etc.– conducted by one of their employees, composed by them and which occasionally appears, to the eyes of the Catholic faithful, to be the official prayer of the Catholic Church.

This problem raised by the Catholic Church again points to the already expressed need for the improved training of professionals, so that respecting the wishes of the deceased, their religious beliefs and the specific rituals of the different religious groups is the underlying principle of the entire funerary process.

3.3.2. Final resting spaces of corpses

One of the points on which religious models differ from the hygiene model is with regard to the final resting place of the body. We have already talked about the problem posed by transporting the body without a coffin, which is escalated when the body is sought to be

buried in contact with the earth. It clashes with a hygiene-based practice that seeks to prevent the decomposing elements of the body from polluting the earth and groundwater, and is based on the precepts of modern and Enlightenment medicine, which seeks methods to isolate and control epidemics. The coffin is proposed as a protective barrier and in the case of long-distance transfers, it aims to seal in the signs of decomposition. This is contrary to what is proposed by some religious groups that seek to perform the burial as soon as possible and that the soil absorbs the body and fluids, which are considered to be essentially equal to the earth itself.

This is the CIE's response to the questionnaire when it discloses that most cemeteries are unwilling to perform a burial without a coffin or to do so with one designed to let the body enter into contact with the earth. Additionally, they state that on occasion, and contrary to what is acceptable, the corpse is placed in a niche and when there are no family members, the rituals are omitted and the coffin is placed along with the corpse in a niche, without proper respect for the deceased.

They make the following suggestions:

Promote religious diversity to take into account the religious convictions of the deceased and their family members, ... and reform the Mortuary Sanitary Police Regulations to allow burials without coffins.

In another instance, they provide a specific solution with the proposal to reform:

the Mortuary Sanitary Police Regulations (Article 9 of State Decree 2263/1974, and regional decrees), permitting burials without coffins or with an adapted coffin to allow contact with the earth, or other type of container to transfer the corpse.

The FCJE points out that 'in Judaism, it is required practice to bury the body without a coffin and in direct contact with the earth' and is of the opinion that the possibility contemplated by some ARs of direct burial in the soil should be generalised:

The solution is simple: modify the law and unify criteria with the regions that have already eliminated it, and similar to those applied to other religious groups, allowing the Jewish community to decide the burial procedure according to their laws and traditions.

For the Bahá'í, inhumation in the earth itself is also important and they highlight the problem of space in cemeteries as an important factor to be noted:

"It is difficult to find cemeteries with space to bury in the earth, a requirement for followers of the Bahá'í Faith, owing to questions of availability in different regions

.... In some cases, the municipal authorities have made available a section of land from the municipal cemetery to the Bahá'í community so they may distribute the graves as they deem best, always complying with the existing regulations.

In the case of Orthodox Christians, using a coffin poses no problem, but placing it somewhere other than the earth is a problem. They state in the questionnaire:

Orthodox tradition dictates that the coffin must be buried in the ground. For some reason (different health regulations?), ... this can be performed in France or in Great Britain, but in Spain, it is practically impossible. The ideal solution would be to have a space where someone whose affiliation with the Orthodox Church is confirmed by the church's representatives may be buried according to our customs.

In the case of Hinduism, where the prescribed practice is cremation, we encounter a specific circumstance that is a good illustration of the time factor in relation to the presence of this religious group in our country, the openness in the past towards their rituals and the recent changes in their funerary practices and customs. In the past, the communities in Ceuta and Tenerife performed open-air cremations in crematoria adapted for this purpose, but which have fallen into disuse in recent years, and have been replaced by crematorium ovens. But this mode of cremation with wood and in the open air may be claimed as the most appropriate way to fulfil tradition and therefore revert the practice back to what was usual in the past. The responses to the questionnaire deal with this issue in the following manner:

There are only two Hindu open-air crematoria in Spain, one in Ceuta and one in Tenerife. There, the corpse may be cremated with wood as established by tradition. The crematorium in Ceuta has fallen into disuse, a section of the community does not wish to wait for the five or six hours that it takes for the body to be consumed, and others, seeing the terrible condition of the place, do not wish to perform the funeral there. In the end, both parties opt to use the city's electric crematorium, which is located in the Christian cemetery. In other cities in Spain, they use secular crematoria or Christian crematoria. This does not pose a problem, but they must be adapted for use in the specific cases of Hindu cremations (of Indian origin or other ethnicities).

They propose the following:

Improve protocols, train personnel. Create awareness among members of the Hindu communities in Spain that they should specify clearly in their will whether they wish to be cremated/incinerated in the traditional manner (with wood in the open air, where permitted) or in an electric crematorium.

On the question of final resting spaces, the responses of Catholic representatives focus on the lack of difficulties in general for ensuring Canon Law is followed. This is their statement:

The Catholic liturgy states that the corpse must be interred in a cemetery – or in a part of it – consecrated for this purpose. As far as we know, there are no problems in this regard: the local authorities who are responsible for the management of municipal cemeteries allow the consecration of the cemetery – or its Catholic section – and in its absence, the grave is blessed, as stipulated in canon rules.

3.3.3. Orientations of graves

Along with burial in earth, these religious groups have requirements pertaining to the orientation of the graves.

The Bahá'ís speak of the problems associated with ensuring that the grave is directly in the ground, and the difficulty faced in making sure they face east.

For Muslims, the orientation of the body, reclining in the lateral position, is well defined, and they express their dissatisfaction that in most cemeteries, positioning the grave towards Mecca is not considered.

In the case of Judaism, the body must be placed with the head facing Jerusalem.

This must therefore be taken into account so that zones are established in cemeteries for this type of burials, where the orientation required by each religious group is respected.

3.3.4. Reserving spaces

The cooperation agreements signed in 1992 with the Jewish and Muslim communities include, as we have mentioned before, the right to assign the plots reserved for Jewish or Muslim burial in municipal cemeteries, as well as to own private cemeteries, subject to the provisions of local government laws and health regulations.

In their response to the questionnaire, the CIE reiterates this provision and states that the number of said spaces must be increased, always within the scope of the law, as the current ones in our country are quite insufficient to meet demands. According to them, it is necessary to implement

fulfilment of the cooperation agreements on the right to ‘assign plots reserved for Islamic burials in municipal cemeteries’ (Article 2.5), ... taking into account the

compatibility of the existence of reserved plots and places of worship with the communication with the rest of the cemetery and 'the principle of non-discrimination,' both in cemeteries and in funerary services.

They point out that as of 2019, there are only 35 cemeteries or Muslim plots in 8,131 Spanish municipalities.

The response of the Buddhists to the questionnaire appears to suggest an interest in availing, these specific spaces, although they continue to stress that most of their followers practice incineration:

Neither in this, nor in any other aspect, are there specific rules for Buddhists in Spain ... And there are no regulatory instruments for creating specific places, both cemeteries and funeral homes, for Buddhists.

According to the Bahá'ís, the solution to orienting their tombs and their dead to be interred in the ground in perpetuity would be to allow spaces in cemeteries where the Bahá'ís could fulfil these requirements.

3.3.5. The issue of historical cemeteries and caring for the spaces

Linked to the question of reserved spaces is the specific problem of historical cemeteries. The responses of two religious groups to the questionnaires highlight specific cases that show a lack of sensitivity towards this question of heritage. The CIE recalls a concrete case:

The City Council of A Coruña, upon request, closed down the Muslim military cemetery and transferred the remains to the municipal cemetery, without notifying the religious community and without burying them according to Sharia law, which demonstrates a lack of respect towards the deceased. There is a general lack of sensitiveness and respect towards religious beliefs that refuses to fulfil the religious traditions of Islam and other religious groups.

FEREDE looks at the issue from a general perspective, considering that Evangelical or Protestant cemeteries are unprotected in Spain.

These cemeteries not only have a religious value but also a historical value. For many years, Evangelicals or Protestants were denied burial in Catholic cemeteries. This fact, linked to the lack of civil cemeteries, resulted, after a long struggle, in the construction of Evangelical cemeteries in different municipalities in our country. These cemeteries were funded, even built, by the Evangelical population in the area, in spite of their limited means. Currently, in some municipalities, far from protecting

the existence and history of these cemeteries, their maintenance has been reduced, even going as far as to remove ownership from the Evangelical churches or communities who built and maintained them from the very beginning without any type of public aid.

One example is the Evangelical Cemetery of Ares, in A Coruña. This cemetery was built in the late 1920s by the local Protestant community, when they were denied the right to bury their followers in the Catholic and civil cemetery of the municipality. In 1946, during Franco's dictatorship, the local parish priest managed to have the ownership of the cemetery withdrawn and made over to the Catholic Church. In 1961, it was registered as city property, without informing the Evangelical community until the 1990s. In spite of the numerous petitions and testimonials from citizens proving the cemetery's origin, it is still municipal property and no recognition has been given to the work carried out by Protestants in this municipality.

The following solution has been proposed in this regard:

Existing Evangelical cemeteries must be duly respected and protected, as they possess constitutional and historical value, and those that were taken away from Protestant churches or communities, be returned to their original owners. A similar treatment must be given to public cemeteries with an Evangelical section in order to guarantee their adequate maintenance and historical value.

The FCJE expresses in detail its preoccupation regarding the conservation and memory of historic cemeteries, as well as the recovery of medieval necropolises and the exhumation of remains which violates their religious precepts. To this end, they provide a protocol on these issues, which was presented to the Ministry of Justice by the Federation in 2007, in which they propose:

- 'Given the great historical value of medieval Jewish cemeteries, and the importance of preserving and respecting historical memory, it requests city councils to place a marker at the site where the Jewish cemetery was located ... and to designate it as a place of local historical interest.'
- The FCJE's participation when the remains of medieval Jewish necropolises are found, for their reburial in the Jewish tradition, if it is considered advisable to transfer them to a nearby Jewish cemetery or when it is decided to maintain them in the same place, to consecrate the area as a Jewish cemetery if it fulfils or can fulfil with some adaptation 'the *Halakha* requirements and ancient Jewish tradition.'

Respect for the historical value of the cemetery as cultural heritage leads us to another important question, which is the respect owed to cemeteries as places of a specific sacred nature, and vandalism and attacks on cemeteries aimed at desecrating or destroying graves. This preoccupation is reiterated in the questionnaire sent to the Catholic Church:

On another issue, the Catholic Church reiterates its preoccupation, declared in the Annual Report on the Status of Religious Freedom in Spain: 2017, published in 2018 by the Ministry of Justice, where the Catholic Church's response on funerary spaces may be read, repeating: 'There are no special problems regarding activity in cemeteries and burials, but there is ongoing concern regarding the initiative to remove Catholic symbols from the cemeteries. Several attacks and thefts of religious symbols and crucifixes in cemeteries have been detected (Jaén, Rivas Vaciamadrid).'

In Spain, the forms, times and spaces associated with death, owing to the participants' differences in comprehending and experiencing them, pose real challenges when attempting to accommodate religious plurality, as well as non-religious approaches. While funerary and burial practices proposed from these sentiments may be new and completely different from that which has been habitually practised in this country, it must be recognised that they are held in other countries and are allowed by the law, regulations and public health rules, as well as the rules of mortuary services in the Regions of Andalucía and Valencia. In this globalised world we live in, an open attitude towards different needs, especially in an area as sensitive as death, may be very beneficial. As expressed in the responses to the questionnaires, implementing protocols that are clear, respectful of diversity and underpinned by the training of professionals who must attend to these requirements, can only result in a better consolidation of this harmonious co-existence derived from mutual respect.

4. CONCLUSIONS AND PROPOSALS

Based on all the above, the most evident conclusion is that there is scant attention paid to religious diversity in the regulatory framework which affects the right to receive decent burial without religious discrimination. And it is therefore insufficient to attend to the needs expressed by the religious groups. If we link these needs and difficulties expressed in the questionnaires sent to the religious groups to the applicable legislation, especially with the limits set by public order, of which public health is a part, we can make certain proposals for better ensuring the right to a decent burial without religious discrimination.

ONE. In order to attend to religious diversity, it is necessary to learn about it. This implies being aware that we are dealing with the exercise of a fundamental right that is dealt with and has certain limits according to the Organic Law on Religious Freedom which must be taken into account by both regional government regulations and municipal

regulations, the latter being those that are ultimately responsible for the effective exercise of this right. For this reason, administrations must promote:

- a. Participation and discussions with the religious groups in order to learn about the requirements at the time of death for fulfilling beliefs and in order to analyse what is an apt response and how they may be accommodated.
- b. Training funerary management personnel, both municipal and private companies, in the greater sensitiveness and knowledge required to face situations or demands made by believers and non-believers alike. This requires the creation of a protocol which provides said personnel with the necessary information on the requirements of different religious groups, including those expressed in this report.
- c. The specific requests linked to the beliefs of the deceased person should be expressly mentioned in their will, or when purchasing funeral insurance, with precise instructions on topics related to their place of interment and religious beliefs. In the absence of instructions from the deceased, the wishes of their family members or legal representatives must be followed, without asking the funeral companies to contact religious communities if there is no such express requirement.

TWO. With regard to the washing, dressing or viewing of the body during the vigil period, there should be no particular obstacles to performing them according to religious rules. The concession granted to funeral companies by city councils must account, within their user service protocols, for this possibility, keeping in mind procedures that are compatible with the functioning of the service in general, and with health prescriptions in particular.

THREE. The possibility of performing religious ceremonies during transportation for funerals must be provided for, as is the case in some Autonomous Regions mentioned in this report, such as the Islas Baleares, the Islas Canarias, Cantabria, Cataluña and Castilla-La Mancha.

FOUR. Even when different religious traditions dictate that burial be carried out as soon as possible, there does not appear to be a serious problem from the religious point of view in adapting this rule to the general rules that stipulate a waiting period of twenty-four hours after death. Nevertheless, there are regional government regulations that do not call for this waiting period, making it possible to perform the funeral earlier. The problem occurs when the waiting period is extended due to bureaucratic reasons, especially when the body may be transported only after this period has passed.

It is possible to extend the time for burial under current regulations, given certain conditions for preserving the body. In this case, the agreement signed by the Federation of Buddhist Communities of Spain with a prominent funeral company may be an example of collaboration that acknowledges and responds to the unique characteristics of religious groups which cannot be backed by general regulations.

FIVE. Generally, there is only a Catholic chapel for holding religious rituals and ceremonies in funeral homes and cemeteries. Other religious groups have unanimously cited this as a problem as there are no other available spaces, or permission to use the chapel is denied as it is consecrated and governed by the ecclesiastical authorities who decide if it may be used by other religious groups, without being obliged to grant permission.

The administrations responsible must respond differently to this situation, as it affects both believers and non-believers who claim the right to perform actions bidding farewell to the deceased which may or may not be linked to religious rituals and liturgies. If the existence of a Catholic chapel prevents its use by other believers for religious reasons, suitable spaces must be made available for ceremonies by any religion or group with philosophical, spiritual or ideological convictions.

Additionally, funeral groups must respect religious rituals and not assume the functions of ministers of faith or religious practitioners in their absence.

SIX. With regard to burial in contact with the earth, without a coffin or in one adapted to permit said contact, regulations such as those in Ceuta, Melilla, Andalucía and the Region of Valencia, or in the current draft bill in Castilla y León, suggest that within the limits imposed by public health on certain corpses and compliance with the guarantees established by local administrations, this exception to the general rule on the use of coffins for burial or the use of one that allows direct contact with the earth, should be permitted.

SEVEN. The most important question for some minorities is the possibility of reserving land in municipal cemeteries for burials, which would make it easy for them to fulfil special requirements such as the orientation of the graves. This reservation is covered in the cooperation agreements with the Federation of Jewish Entities of Spain and with the Islamic Commission of Spain, and as we have seen, some city councils have foreseen this circumstance in their ordinances. However, this is not common practice and large cities lack spaces for these burials, as in the case of the Muslim population, where the significant increase in demand has created a serious problem.

In the regard, the proposals made by the *Guide to Managing Religious Diversity in Cemeteries and Funerary Services* appear to us to be valid and in keeping with the needs expressed by the religious groups. We especially highlight the following:

- a. Reserving space does not mean that the religious group is responsible for its management. Therefore, granting this space ‘does not absolve the administration of its responsibility to guarantee administrative management as well as overseeing that all funerary actions are carried out according to the law The role of the religious group, through the relevant liaison organisation within the territory or region or local communities that have signed an agreement, must be limited to the aspects that are directly related to observing the traditional rules of religious groups.’¹⁹ To this must be added the recommendation made by the guide that reservations must avoid ‘a strict segregation’ and opt for a spatial layout with ornamental or floral elements, following the principles of Law 49/1978 of 3 November, on Burials in Municipal Cemeteries, to end belief-based segregation in cemeteries.²⁰
- b. In the case of small municipalities, the ‘possibility of developing actions in coordination with other surrounding municipalities in order to make available funerary spaces adapted to the needs of those religious groups that serve an area larger than the municipal territory’ must be considered.²¹
- c. With reference to the acquisition of grave ownership in public cemeteries, the law on ownership has been replaced by that of grants of up to ninety-nine years, which may be extended.²² If local regulations do not permit the buying of graves under any circumstance for reasons of general interest, religious motivations do not appear to be an acceptable exception, based, in this case, on the limits set by public order and the principle of equality. Therefore, this is a possible option only when the relevant administration provides the option of acquiring ownership of graves.

EIGHT. Without entering into questions of ownership, which must be decided by the relevant courts, in the matter of complaints on the disappearance of Muslim and Evangelical cemeteries, interestingly in the same province, it would seem appropriate to

¹⁹ Moreras, J. and Tarrés, S., *op. cit.*, p. 40.

²⁰ Law 49/1978, of 3 November, on Burials in Municipal Cemeteries, declares that ‘City Councils are required to permit that burials be performed in their cemeteries without discrimination for religious or for any other reason’ (Article 1), adding a first transitional provision that ‘Within the period of one year from the entry into force of this Law, places of worship in municipal cemeteries that are meant for those that until now have been deemed civil cemeteries, must re-establish communication with the rest of the cemetery.’

²¹ Moreras, J. and Tarrés, *op. cit.*, p.42.

²² Moreras, J. and Tarrés, *op. cit.*, p.41.

reclaim the history of these cemeteries for their social recognition, by performing formal actions or signs proving their heritage.

It is our understanding that there are specific rules that may be applied in the case of intentional damage to these cemeteries, specifically Article 526 of the Penal Code on the violation of graves and profanation of bodies, which may be compounded by the aggravating circumstances mentioned in Article 22.4 of the Penal Code: commit the crime for racist, anti-Semitic reasons or other class of discrimination based on ideology, religion or beliefs of the victims; the ethnicity, race or nation to which they belong; their sex, orientation or sexual identity; reasons of gender, the disease they may suffer, or their disability. It is worth noting that the Ministry of the Interior has an Office Against Hate Crimes, where specific information on complaints of this nature and assistance provided to victims may be found (<http://www.interior.gob.es/web/servicios-al-ciudadano/delitos-de-odio>).

Having discussed the conclusions and proposals, we now come to the question of how to implement them. For this, it is necessary to draw a distinction between the different relevant administrations.

1. With regard to State law, the Mortuary Sanitary Police Regulation, approved by Decree 2263/1974, of 20 July, continues to be applicable for international transfers and as a supplementary provision in ARs that have no legislation on the topic, which really only affects Melilla, as the rest, including Ceuta, have their own regulation which replaces that of 1974. In June 2011, the Government submitted to Congress the Draft Bill on Funerary Services,²³ in compliance with the legal requirement established in the Seventh Additional Provision of Law 25/2009, of 22 December, which modified several laws, for its adaptation to the Law on Free Access to Service Activities and the Exercise Thereof, an initiative that stalled with the early call for general elections. The need to comply with the mandate of Law 25/2009 led to the inclusion of the health services reform in the National Reform Plan of 2014.²⁴ A report by the National Commission on Markets and Competition (CNMC in Spanish), dated 16 July 2014 and drafted as a result of a complaint by a funeral company on the lack of adaptation of legislation on mortuary services in Law 22/2009, stated that 'Regulations on this issue, are relatively archaic, vague and heterogeneous, both for the variety of aspects in play (mortuary services, transportation, economic activities, consumer and user protection, urban planning and land planning) and for the distribution of competences such as General State Administration, Autonomous Regions and Local Entities....' And in

²³ http://www.congreso.es/public_oficiales/L9/CONG/BOCG/A/A_134-01.PDF

²⁴ https://www.hacienda.gob.es/CDI/programanacionaldereformas/pnr_2014.pdf

its conclusion, it issued a call ‘retake and accelerate this reform.’²⁵ The reality is that this regulation has not yet been reformed and the need to coordinate different regional government regulations encouraged the adoption of a guide to consensus within the framework of the Inter-regional National Health System Council:

Faced with the need for an instrument that permitted the harmonisation of regulations in this regard, the Commission of Public Health agreed to create a working group formed by representatives of the Autonomous Regions and coordinated by the Ministry of Health, Consumer Affairs and Social Welfare, with the mandate to draw up a guide to consensus on questions exclusively related to health in the field of mortuary services, which could serve as a reference for Autonomous Regions and for the General State Administration when drafting or modifying legislation, thus maintaining a set of common and harmonised criteria.

Nevertheless, we must point out that there is still a need for a service law on funerary services that harmonises legislation, and which contemplates the most relevant aspects discussed in this report. In the absence of this legal development, we take the guide to consensus as a reference for making proposals in the report so they may be submitted by the Commission of Public Health to the Working Group on Mortuary Services, to be analysed, discussed and eventually included in the aforementioned guide. The Plenary Meeting of the Commission suggested that the Ministry of Justice could participate in said working group through the relevant directorate-general.

2. *The Guide to Consensus on Mortuary Health* (approved in the Commission of Public Health on 24 July 2018) refers in its preamble to the need for an instrument that harmonises disparity between regional government regulations and the lack of agreement in drafting a basic regulation on mortuary services:

The aspects related to mortuary health, with the exception of the international transfer of corpses, fall within the scope of the Autonomous Regions. Legislative development in this area has led to regulatory heterogeneity, which has occasionally created situations that are difficult to manage due to a lack of compatibility between regional government regulations. The general perception of the need for common legislation in this regard led, on various occasions, to the formulation of legislative proposals that were never finally implemented.

²⁵ https://www.cnmc.es/sites/default/files/473009_7.pdf

Nevertheless, the Guide to Consensus is limited to ‘exclusively health-related questions in the area of mortuary services’ and does not mention religious needs and needs of conscience, except when discussing the need for embalming in burials ‘in crypts or in uncommon (special) places of a religious or civil character which have been duly authorised.’ But is this really on the margins of questions related to health? As we have seen in the report, some of the most general or significant difficulties related by religious groups are linked to health issues, such as the treatment of the corpse, its transportation and burial in the ground.

In this regard, the appropriate way to proceed would be for the Guide to Consensus to consider these aspects for their subsequent inclusion in the legislation of ARs. As mentioned before, they would be presented to the Working Group on Mortuary Services of the Inter-regional National Health System Council for discussion. These proposals are the following:

1. Point 4.1) on funeral homes states that they ‘should have a hall for performing sanitary practices on the corpse which allows providing this service in hygienic conditions.’ While respecting these conditions, we may add the possibility of washing and dressing the corpse according to religious rules.
2. Point 6 on the transportation of corpses does not expressly exclude the possibility of performing religious ceremonies during transit (without prejudice to certain situations where immediate transfer is required for sanitary reasons), and therefore it must be considered that holding religious rituals in transit does not affect questions of health and may be allowed by regional government or local regulations.
3. Points 9 and 11 refer to crematoria and cemeteries. The possibility of open cremations must be adjusted to the recommendations of the guide, and with regard to cemeteries, nothing is mentioned in relation to the possibility, considered by various ARs, of doing so in the earth and under the conditions that would be required from a sanitation perspective. The guide should refer to this question to consider burial without a coffin in conditions similar to those regulated for in some ARs, thus allowing for the exercise of the right in equal conditions throughout the national territory.
3. FEMP Model Regulation on the Internal Regime of Municipal Cemeteries and Crematoria. The existence of a local level model regulation makes it an adequate framework for the introduction of amendments containing those needs detected and that can be attended to in order to reach the stated objective of improving management affecting such an essential aspect of freedom of religion and

conscience. Just like the *Guide to Consensus* is intended to serve as support and guidance for Autonomous Region regulations, the FEMP Model Regulation serves the same objective in relation to local corporations, so that they incorporate the ordinances, whether they provide the service directly or do so through concessionary companies. Specifically, the amendment proposal would affect the following:

1. Limitation of the funeral right of religious communities, charity establishments, brotherhoods, associations, foundations and, in general, legally constituted non-profit institutions (Article 15).
2. At funeral homes or crematoria, adequate rooms shall be provided for the performance of religious or social ceremonies, suitable for use for any religion (Article 8).
3. Definition of the conditions (public management, no walled separation, orientation of graves) for the reservation of plots, burial units in accordance with religious rules, with specific reference to agreements with the Muslim and Jewish communities, although not on a restrictive basis.
4. Definition of the conditions of ground burials or open-air cremations, where possible in a manner that adheres to sanitation legislation.
4. Drafting of a protocol. Drafting of a protocol covering the specific needs of the religions affecting the right to receive decent burial without discrimination on religious grounds set out in this report, and in the aforementioned *Guide to Managing Religious Diversity in Cemeteries and Funerary Services*. The objective is to provide a document that is manageable for those responsible for funerary services and funeral homes, in order to foster better knowledge and awareness of the specific needs of religions, insofar as such persons are, ultimately, responsible for delivering such needs. The appropriate dissemination of said protocol, on the part of both local corporations and funeral management companies.

ANNEX I

Questionnaire for religious groups on their experiences and difficulties regarding cemeteries and burials in Spain

Included as an annex are the complete responses to the questionnaire returned by the different religions to whom it was sent, with the following wording:

The aim of this questionnaire is to ascertain the situation and the needs of different religions in relation to burials and cemeteries, a binding aspect of the right to receive decent burial without religious discrimination, contained in Article 2.1 of Organic Law 7/1980, of 5 July, on Religious Freedom. This is the perspective that interests us and that covers the entire process initiated upon the death of a person. From the treatment of the corpse to burial, through the period spent in funeral homes or the performance of acts of worship or memorial ceremonies for the deceased. The objective is to present an image as faithful as possible of the situation with regard to religious freedom in this specific aspect and to make those legislative proposals considered necessary to promote the right and remove obstacles to the exercise thereof.

Each religion has its own idiosyncrasies and a unique situation that affects or may affect diverse aspects relating to the right to receive decent burial without religious discrimination. Therefore, nothing about this peculiar situation falls outside this questionnaire, insofar as it serves as the basis for the drafting, this year, of a report on the situation with regard to religious freedom, referred to in Article 3 of Royal Decree 932/2013, of 29 November, regulating the Advisory Committee on Religious Freedom, as agreed at the last Committee plenary meeting. Thus, we compile your collaboration in order to achieve the objective of a report that can serve as the basis for the proposal for legislative changes that would contribute to a more complete exercise of the right to religious freedom.

Question 1) relating to the treatment of the corpse

- 1a) Do you detect difficulties in relation to this matter?
- 1b) If so, please provide the specific context of such difficulties encountered in the past year or in recent times in Spain.
- 1c) If so, please provide possible solutions that would be appropriate from the perspective of the religion you represent.

Question 2) relating to the transfer and destination of the corpse

- 2a) Do you detect difficulties in relation to this matter?
- 2b) If so, please provide the specific context of such difficulties encountered in the past year or in recent times in Spain.
- 2c) If so, please detail what you consider would be good practices in this area from the perspective of the religion you represent

Question 3) relating to the performance of funeral ceremonies and rituals

- 3a) Do you detect difficulties in relation to this matter?
- 3b) If so, please provide the specific context of such difficulties encountered in the past year or in recent times in Spain
- 3c) If so, please provide possible solutions

Question 4) relating to funerary spaces (cemeteries, funeral homes)

- 4a) Do you detect difficulties in relation to this matter?
- 4b) If so, please provide the specific context of such difficulties encountered in the past year or in recent times in Spain
- 4c) If so, please detail the solutions you propose as a representative of your religion.

Of the questionnaires received, only the Jehovah's Witnesses stated no difficulties in any of the questions asked. The rest referred to some difficulties. The responses were the following, following the same numbering:

A) BAHÁ'Í FAITH

- 1a) Yes
- 1b) In the Bahá'í religion, it is desirable that the body of the deceased be washed, a task carried out by a family member or a person close to the deceased. This is difficult, as most funeral spaces have no space available for this washing.

1c) Health personnel in funeral homes could be better educated in this regard so they can facilitate this process for family members. Support from the local authorities that occasionally provide this space is also helpful.

2a) No

3a) No

4a) Yes

4b) It is difficult to find cemeteries with space to bury in the ground, which is the preferred option for Bahá'í followers, due to questions of availability in different areas. This is in addition to the difficulty in ensuring that the graves face east, which is the preferred direction for Bahá'ís.

Another question is that it is impossible to acquire a tomb or niche forever. Even in cases of longer duration, ownership ends before 100 years and if there is no living family, the remains of the deceased are put in an ossuary or common grave, which is unsuitable in the Bahá'í religion (as is moving the body from its place).

4c) In some cases, the municipal authorities have made available a section of land from the municipal cemetery to the Bahá'í community so they may distribute the graves as they deem best, always complying with the existing regulations.

With regard to the ownership of the tombs, it would be ideal if they could be acquired for an indefinite period of time, or again, spaces were provided for Bahá'ís in cemeteries, which would allow them to remain indefinitely in the grave without having to move the body.

B) ORTHODOX CHRISTIANS

1a) No

2a) No

3a) Yes

3b) According to Orthodox tradition, the rituals surrounding the body must be celebrated with the coffin open. When holding this ritual in funeral homes, it appears there is no general rule, sometimes it is permitted, and sometimes denied.

4a) Yes

4c) Orthodox tradition dictates that the coffin must be buried in the ground. For some reason (different health regulations?), this can be performed in France or in Great Britain, but in Spain, it is practically impossible. The ideal solution would be to have a space, where someone whose affiliation with the Orthodox Church is confirmed by the church's representatives may be buried according to our customs.

C) SPANISH BUDDHIST UNION-FEDERATION OF BUDDHIST ENTITIES OF SPAIN

1a) Not currently, although there have been.

1b) In some places (in the case of Madrid), it had been compulsory for a long time to inject formaldehyde in order to preserve the body for various days before incineration (more frequent than inhumation for Buddhists). This was an economically motivated requirement promoted by the Medical Association that was finally eliminated by legal means.

2a) No

3a) No

4a) Yes

4b) It is not a difficulty, but an impossibility.

4c) The solutions range from including in urban legislation and/or urban planning both the existence and the ceding of spaces for this purpose. Spaces in places of worship should also be made available where possible. Buddhist practitioners are obliged to use 'general' spaces, funeral homes and cemeteries. Neither in this nor in any other regard is there specific legislation for Buddhist religious groups in Spain.

The traditional practices, especially those of the Tibetan schools, have been made possible thanks to the ministry's backing of the agreement signed with the PARCESA funeral company. We have thus been able to respect the system for treating corpses upon death, but there is no legal instrument for assigning specific places, both in cemeteries and funeral homes, for Buddhists.

D) CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS

1a) No

2a) No

3a) Yes

3b) In some places we had problems with the funeral home authorities (both private and publicly owned) in carrying out one of our rituals.

The deceased must be dressed in special sacred clothing by a family member of the same sex or another member of the Church tasked with performing this duty. When we asked for permission to carry out this task, we were denied, in certain cases, citing work health and safety laws.

3c) It would be useful if the people in charge of funeral services were aware of the needs of different religious groups in these matters. In our case, we only need to be allowed to dress the deceased's body in accordance with our customs, in a hall or any other space that the administration deems suitable or makes available for this type of act.

4a) No

E) ISLAMIC COMMISSION OF SPAIN

1a) Yes

1b) Lack of appropriate spaces for washing and dressing the corpses of Muslims and lack of communication between funeral homes and religious communities, regarding deceased persons without family members, for the correct preparation of the body according to Sharia law and others.

1c) Promote religious diversity in order to take into account the religious convictions of the deceased and their family members, with action protocol to contact the representatives of different religious communities.

2a) Yes

2b) Family members are forced to buy a coffin for the destination, and for transporting the body, although it is buried in a grave. When there are no family members, funeral homes and cemeteries ignore the religious beliefs of the deceased.

2c) The body could be transported in other temporary containers and at the destination buried without the coffin, or in a coffin designed to make contact with the earth. Religious diversity that takes into account the religious convictions of the deceased and their family members could be promoted, with action protocols to communicate with the representatives of different religious communities, and to reform the Mortuary Sanitary Police Regulations to allow burials without coffins.

3a) Yes

3b) Lack of appropriate spaces in cemeteries and funeral homes for holding funeral prayers for the Muslim deceased and lack of communication by the cemeteries with the religious communities on deceased individuals without family members to ensure ceremonies are correctly performed according to Sharia law and other religious traditions.

3c) Religious diversity that takes into account and respects the religious convictions of the deceased and their family members could be promoted, with action protocols to communicate with the representatives of different religious communities and to seek officiating individuals, thus fulfilling the cooperation agreement by which 'all due measures shall be adopted to observe traditional Islamic rules regarding interments, graves and funeral rites, which shall be conducted by the local Islamic community' (Article 2.5).

4a) Yes

4b) Funeral homes and cemeteries lack appropriate spaces for religious offices, such that they are held 'over each burial' (Article 2 of Law 49/1978) if family members are available; when there is no family, the rituals are omitted and the coffins are sealed with the corpse in niches, instead of burying them in the ground with the correct orientation, without proper respect for the deceased. Most cemeteries do not consider the need for burial in the ground facing Mecca, or burial without a coffin or one designed to permit contact with the earth. A repeated case is the refusal of the City Council of Badajoz for burial units that permit the fulfilment of Muslim religious laws; another case is the City Council of A Coruña, which upon request, closed down the Muslim military cemetery and transferred the remains to the municipal cemetery, without notifying the religious community and without burying them according to Sharia law, which demonstrates a lack of respect towards the deceased. There is a general lack of sensitiveness and respect towards religious beliefs that refuses to fulfil the religious traditions of Islam and other religious groups.

4c) Religious diversity must be promoted in order to take into account the religious convictions of the deceased and their family members (Article 16.3 of the Constitution: 'The public authorities shall take the religious beliefs of Spanish society into account'), with all due respect and with action protocols for contacting the representatives of different religious communities, and offer religious services and final burial places with orientation based on cooperation agreements observing 'the right to assign the plots reserved for Muslim burials in municipal cemeteries' (Article 2.5), also reforming the Mortuary Sanitary Police Regulations (Article 9 of State Decree 2262/1974, and regional decrees), permitting burials without coffins or adapted to allow contact with the earth, or other type of container to transfer the corpse, taking into account the compatibility of the existence of reserved plots and places of worship with the communication with the rest of the cemetery and 'the principle of non-discrimination, both in cemeteries and in funerary services.' As of 2019, there are only 35 Muslim cemeteries or plots in 8,131 Spanish municipalities.

F) FEDERE

1a) No

2a) No

3a) Yes

3b) Given that the difficulties encountered in this section mostly coincide with those in the following section, we shall deal with them jointly in the final section.

4a) Yes

4b) The main difficulties we have encountered with regard to funeral spaces are:

1. Difficulties or obstacles in the allocation of appropriate spaces to carry out our ceremonies in funeral homes and cemeteries.

Generally, Evangelical funerals are held in the funeral homes themselves, thus simple but adequate facilities are required (a chapel or spacious hall with seats and a sound system).

The difficulties linked to this section are presented schematically below:

- many funeral homes and cemeteries do not have multi-faith spaces or halls that may be used by all citizens, irrespective of their religious beliefs;

- funeral homes often have only one hall, a Catholic chapel with symbols belonging to that religion, where all funeral ceremonies must be held, regardless of the beliefs of those affected;
- occasionally we find that these Catholic chapels (which are the only spaces) are exclusively for the use of the Catholic Church by agreement and consecrated by a Catholic authority. For people of other faiths to use these spaces, they require the authorisation of the relevant priest or Catholic authority, should the latter be willing to grant it. Sometimes, Catholic authorities are unwilling to let the religious ceremonies of other faiths be held in these spaces. But even when they do agree, it is not fitting that permission has to be sought from Catholic authorities.

A textbook case occurred in Toledo, in 2013. After the death of an Evangelical Christian inhabitant of the municipality, the family approached the municipal funeral home for the corresponding services and more specifically, for an appropriate hall in which to hold a funeral, which was expected to be attended by some 180 persons. A couple of hours before the funeral was due to take place, the funeral home workers informed the deceased's family that they could not use the chapel owing to the express prohibition of the priest in charge, who literally said, 'Over my dead body will be there a Protestant funeral in this place.' They were therefore given a small room that only held 29 chairs and had insufficient space, without microphones, sound equipment, or heating, and additionally was adorned with Catholic imagery. Although after complaints were made, the City Council of Toledo promised to ensure that these events would not occur again, the family of the deceased had to suffer discriminatory treatment in a public space on the same day that they were laying a loved one to rest.

This is unfortunately not an isolated case, as we know of several other incidents (the funeral home of San Pedro de Alcántara in Cáceres in 2014, the SE30 Sevilla Funeral Home in 2011, etc.), and we are aware that many other incidents have not come to light.

2. Another common problem is that not only chapels but also funeral homes and cemeteries are completely saturated with Catholic culture and tradition, the vestiges of a historically religious state. From crucifixes on the doors, inner and outer walls of funeral homes and cemeteries, to obituaries, in memoriam cards and other adornments, we encounter a clear religious content that is exclusively Catholic. We are not talking about eliminating religious imagery, which acquires a special significance in this type of acts and ceremonies, but of providing alternatives and possibilities to those of other beliefs or non-believers. We are talking about equipping these spaces from the point of view of diversity, plurality and equality, by fitting out multi-faith halls, etc.

3. Lack of protection for existing Evangelical or Protestant cemeteries in our country.

These cemeteries not only have a religious value but also a historical value. For many years, Evangelicals or Protestants were denied burial in Catholic cemeteries. This fact, linked to the lack of civil cemeteries, resulted, after a long struggle, in the construction of Evangelical cemeteries in different municipalities in our country. These cemeteries were funded, even built, by the Evangelical population in the area, in spite of their limited means. Currently, in some municipalities, far from protecting the existence and history of these cemeteries, their maintenance has been reduced, even going as far as to remove ownership from the Evangelical churches or communities who built and maintained them from the very beginning without any type of public aid.

One example is the Evangelical Cemetery of Ares, in A Coruña. This cemetery was built in the late 1920s by the local Protestant community, when they were denied the right to bury their followers in the Catholic and civil cemetery of the municipality. In 1946, during Franco's dictatorship, the local parish priest managed to have the ownership of the cemetery withdrawn and made over to the Catholic Church. In 1961, it was registered as city property, without informing the Evangelical community until the 1990s. In spite of the numerous petitions and testimonials from citizens proving the cemetery's origin, it is still municipal property, and no recognition has been given to the work carried out by Protestants in this municipality.

We deem these situations and circumstances to be discriminatory and degrading, and they should not occur in a social and democratic state governed by the rule of law, where religious liberty and equality are enshrined in the Constitution.

4c) - The Administration must guarantee the existence of multi-faith halls, with appropriate facilities and without fixed symbols of any particular religious group.

- In cases where a chapel is equipped for exclusively Catholic use, an additional space must be built with similar characteristics, to be used by other religious groups, or by citizens who do not profess any religion.

- To make a civil servant or worker of the centre responsible for the management of reserved spaces in funeral homes and cemeteries in order to ensure equal treatment and non-discrimination in the access to services and facilities, and never an authority figure of any religious group.

- Existing Evangelical cemeteries must be duly respected and protected, as they possess constitutional and historical value, and those that were taken away from Protestant churches or communities must be returned to their original owners. A similar treatment must be given to public cemeteries with an Evangelical section in order to guarantee their adequate maintenance and historical value.

G) HINDU FEDERATION OF SPAIN

1a) Yes

1b) Depends on the city; from my experience in Ceuta, the city where I live and where there has been a Hindu community of Indian origin for more than 100 years, there is a certain permissiveness or empathy on the part of the funeral home or crematorium. In other cities where the Hindu community, whether Indian or Western, is small or of recent standing, it is usually not permitted to open the coffin, carry out the ritual in the hall of the funeral home, make use of the (Catholic) chapel to say a few words, and hold the final ritual before the cremation. As I said, in Ceuta we have many advantages.

1c) A better training of funeral personnel on matters relating to other religions, as these funeral rituals are important to believers. It's not just about introducing the coffin into the crematorium oven, there are rituals presided over by a priest and celebrated by family members.

2a) Yes

2b) Depends on the cases; years ago, there would a vigil at home over the body (something common to many religions), now it is held at the funeral home. Generally, the funeral company handles the transportation of the body, etc. If I may speak from personal experience, the regulations do not take Hinduism into account. For example, my father died in Madrid on Wednesday at 14:00, and they ordered a waiting period of 24 hours, which we accepted. But on Thursday at 14:00, they said they couldn't transport my father's body (to Ceuta), as they did not carry out transfers after 14:00. We had to wait until Friday and bring him in a hearse until Algeciras and later, by ferry to Ceuta. We finally cremated his body on Saturday at 10:00, after he died on Wednesday. The time gaps were excessively long and our custom of cremating the body between 24 and 36 hours after death was not considered.

2c) Training, adapting protocols to different religious sentiments.

3a) Yes

- 3b) As I have explained above, it is easier in Ceuta or in the Islas Canarias. In other cities it is still complicated, especially with regard to carrying out the ritual in the funeral home, giving a sermon in the chapel (which is not Hindu) and finally opening the coffin in the crematorium oven to perform the last rites.
- 3c) Training, I wrote a guide in collaboration with Unesco Cat titled *DUELUM*, where I speak of the treatment of the body, the chronology of the Hindu funeral, etc. It is available free to download in PDF format.

4a) Yes

- 4b) There are only two 'Indian-style' open-air crematoria in Spain, one in Ceuta and another in Tenerife. There, the corpse may be cremated with wood as established by tradition. The crematorium in Ceuta has fallen into disuse, a section of the community does not wish to wait for the five or six hours that it takes for the body to be consumed, and others, seeing the terrible condition of the place, do not wish to perform the funeral there. In the end, both parties opt to use the city's electric crematorium, which is located in the Christian cemetery. In other cities in Spain, secular crematoria or Christian cemeteries are used. This does not pose a problem, but they must be adapted for use in the specific cases of Hindu cremations (of Indian origin or other ethnicities)
- 4c) Improve protocols, train personnel. Create awareness among members of the Hindu communities in Spain that they should specify clearly in their will whether they wish to be cremated/incinerated in the traditional manner (with wood in the open air) or in an electric crematorium.

H) CATHOLIC CHURCH

- 1a) No. The Catholic liturgy does not stipulate any particular practice regarding the preparation of the corpse – other than the respect due – or establish any time periods for its evacuation, and therefore there are no problems in this regard.

2a) Yes

- 2b) The Catholic liturgy states that the corpse must be interred in a cemetery – or in a part of it – consecrated for this purpose. As far as we know, there are No problems in this regard: the local authorities who are responsible for the management of municipal cemeteries allow the consecration of the cemetery – or its Catholic section – and in its absence, the grave is blessed, as stipulated in canon rules.

With regard to transporting the body, the liturgical law makes no recommendations. However, it does stipulate, as a general funerary rule, a 'stop' in the parish church or another church. This stop is not made in big cities. In certain cases, mortuary law in the Autonomous Regions demands that the body be transported directly from the funeral home to the cemetery, thus denying the Catholic faithful their right to the *corpore insepulto* funeral Mass, that is to say, a funeral Mass within the church in the presence of the body, according to the traditions and customs of the Church.

2c) A good practice in this regard would be to allow this stop inside the church, when requested by the deceased's family.

3a) No problems have been detected in this regard, except those already mentioned.

4a) No. No problems have been detected in this regard. The prayers and rituals stipulated by the Catholic liturgy for the deceased can be performed both in funeral homes and in cemeteries.

Nevertheless, a significant problem has been detected recently in some public funeral homes, especially in larger cities: Frequently, when the celebration is held on a weekend and an ordained minister – priest or deacon – who can preside over the ritual is not easily available, funeral companies are offering families that seek a Catholic celebration an 'oration' – texts, discourses, prayer, etc. – conducted by one of their employees, composed by them and which occasionally appears, to the eyes of the Catholic faithful, to be the official prayer of the Catholic Church.

On another issue, the Catholic Church reiterates its preoccupation, declared in the Annual Report on the Status of Religious Freedom in Spain: 2017, published in 2018 by the Ministry of Justice, where the Catholic Church's response on funerary spaces may be read, repeating: There are no special problems regarding activity in cemeteries and burials, but there is ongoing concern regarding the initiative to remove Catholic symbols from the cemeteries. Several attacks and thefts of religious symbols and crucifixes in cemeteries have been detected (Jaén, Rivas Vaciamadrid).

I) FEDERATION OF JEWISH ENTITIES OF SPAIN

1a) Yes

1b) There are two types of difficulties associated with the treatment of the body:

- a) The waiting period before burial stipulated by the Region of Madrid is 24 hours. Preparing the body requires time, but there is a Biblical commandment that demands the deceased should be buried as soon as possible. The need for a timely funeral – as soon as possible – is so important that even if there is only one person available to carry out the burial, they are obliged to execute it without further delay. The Zohar (sacred text consisting of various treatises analysing Biblical texts) explains that ‘the soul remains in a state of anxiety and anguish until the body is buried, therefore, any delay exacerbates this state.’
 - b) In Judaism, it is required practice to bury the body without a coffin and in direct contact with the earth, which is not allowed by the mortuary law of the Region of Madrid, as it ‘prohibits the transportation, transfer and burial of bodies without the corresponding coffin.’ Nevertheless, in other communities where people have demanded the right to perform a funeral according to rituals that are different from those established by law, it has now been made possible, as in the case of Andalucía, Murcia, Ceuta, Melilla, Castilla y León (and probably in Galicia by a new decree that entered into force in June 2019). This need to bury the deceased in earth has its origins in the Bible: ‘... for you are dust, and to dust you shall return (Genesis 2:19).’ For this reason, Jewish law prohibits burial in mausoleums and cremations. The body is wrapped in a shroud and directly placed in the ground.
- 1c) a) The ‘24-hour law’ is a sanitation law that is only upheld by a few Autonomous Regions – Madrid being one of the strictest – and which enforces a waiting period of one day before burial (or even before transportation). It is contrary to Jewish precepts and beliefs, apart from subjecting many families to painful waits and extreme solutions in the worst possible moment.

The 24-hour rule was eliminated in Aragón, the País Vasco, Andalucía and other regions, but it continues to be implemented in Madrid.

The solution is simple: modify the law and unify criteria with the regions that have already eliminated it, allowing the Jewish community to decide the burial procedure according to their laws and traditions.

- b) In some regards, the coffin is an obstacle to the required process of returning to the earth. A coffin is not required by Jewish law.

This also has a simple solution: ‘modify the law and unify criteria with the regions that have already eliminated it, and similar to those applied to other

religious groups, allowing the Jewish community to decide the burial procedure according to their laws and traditions.'

Example of a concrete question in this regard: 'Do the regulations or common practice demand a certain treatment of the corpse or a time period to evacuate the body that may be considered incorrect or inconvenient from the point of view of the represented religious group?'

2a) No

3a) No

4a) No

Other cases of interest for the Jewish community in Spain:

On the Jewish plot in the Cemetery of La Almudena - Madrid

The Jewish Community of Madrid, which is the proprietor of the Hebrew Cemetery of La Almudena, is currently in talks with Madrid authorities to prevent the exhumation of corpses buried there after the lease expires.

Although Spanish legislation on funerary services replaced the principle of 'ownership' with 'concession' a long time ago, when referring to the time scheme for graves, niches and columbariums, it is worth remembering that some religious traditions, such as the Jewish tradition, consider burial to be in perpetuity.

Therefore, it is necessary to adjust certain traditional funerary customs to existing regulations and for the administration to adopt a level-headed approach.

There should be an exemption (in perpetuity) to renew ownership, given how important it is for the Jewish community to maintain the burial. Although the family may not be able to deal with this issue, it becomes the responsibility of the region to prevent exhumation.

With regard to the ancient Jewish necropolis of the Middle Ages.

According to Jewish tradition, the dead must receive eternal burial looked after by the living. Jewish cemeteries, which must be consecrated by rabbinical authorities, are recognised as places of worship in the Cooperation Agreement with the State signed by the FCJE in 1992. Therefore, in the case of excavations

where human remains from Jewish cemeteries are found, the rules laid down by Jewish law must be followed.

The eternal rest of the dead has special relevance in Spain, the golden age of the Sephard of yore, before the expulsion of the Jews from Spain in 1492 and the annihilation of Jews from Catalan lands in 1391. The historical figures who brought name and fame to Sepharad may be buried in any of these medieval cemeteries.

For this reason, and after many cases had come to light, the FCJE presented the following action protocol to the affected municipalities and to the Directorate-General for Religious Affairs of the Ministry of Justice in July 2007.

ACTION PROTOCOL FOR THE EXHUMATION OF HUMAN REMAINS FROM HISTORICAL JEWISH NECROPOLISES.

Considering the importance of the necropolis to the historical memory of the Jewish people, as well as the possible exhumation of human remains that according to the *Halakha* (Jewish law), must receive, and received, eternal burial.

Considering that the Federation has signed a Cooperation Agreement with the State, Law 25/1992, of 10 November (Official State Gazette 272, of 12 November, promulgating said agreement).

Considering that said Agreement recognises that cemeteries are ‘places of worship,’ this Federation establishes this Action Protocol and the posterior treatment of remains that may be found in the cases of excavations, either fortuitously or unavoidably, on areas that were Jewish necropolises, both known and unknown, given that in their capacity as places of worship, historical cemeteries have the same religious value as current ones, and it is forbidden to build on, excavate or exhume bodies, or carry out any other action contrary to their current status.

This Protocol seeks to fulfil the *Halakha* rules, in addition to serving as a guide for the exhumation of remains, which must be performed with the utmost discretion and respect, and on a subsidiary basis depending on the following:

I.- Historical Jewish necropolises and exhumation of human remains

- 1) The discovery of Jewish burial remains must be communicated as soon as possible to the Federation.

- 2) Given that our religious rules decree the eternal burial of corpses, the archaeologists commissioned by the respective organisation or entity must conserve the bodies on an individual basis.
- 3) The individual remains shall be reinterred under the supervision of a rabbi authorised by the Federation.
- 4) If it is the wish of the relevant city council that the remains should rest in this same area, the authorised rabbi shall proceed to consecrate the area as a Jewish cemetery, if in his judgement, the area fulfils the *Halakha* requirements and those of ancient Jewish tradition, or if small modifications can fulfil these requirements. In this case, the remains shall be reinterred under rabbinical guidance in this area.
- 5) In cases to the contrary, the remains shall be transferred, under rabbinical guidance, to the nearest Jewish cemetery for reburial.
- 6) The local authorities shall freely consider the possibility and advisability of adding in this case, a plot of land (without previous burials) adjacent to the historical necropolis, but within a fenced space, for the subsequent burial of Jews residing in nearby cities and/or the reinterment of remains from Jewish necropolises which are found in cities within the province or Autonomous Region where the cemetery is located.
- 7) The Federation shall provide the city councils with the information on companies that possess the technical means to study the necropolis without removing the remains, upon request.

II.- Historical memory

The Federation of Jewish Communities of Spain, given the great historical value of medieval Jewish cemeteries, and the importance of preserving and respecting historical memory, requests city councils to place a marker at the site where the Jewish cemetery was located (specifying the dates determined by archaeologists or museum professionals) and to designate it as a place of local historical interest.

III.- Costs

The proprietors of the excavated lands, the city councils, relevant organisations or entities, shall bear the transportation costs of the religious authorities and the

costs of preparing and transporting the human remains and their burial in the Jewish cemetery or reburial in consecrated cemetery grounds.

This Protocol has been established by the Federation of Jewish Communities of Spain as a matter of urgency, covering previous rules and agreements signed with city councils.

This Protocol is sent to the Directorate-General for Religious Affairs of the Ministry of Justice, so it may serve as an action protocol in the future when faced with any cases that may take place.

This Protocol is also sent to the city councils of Barcelona, Tárrega and Lucena, which are facing an urgent problem, as well as to the Federation of Municipalities and Provinces for dissemination.

ANNEX II

Regulations

General regulations

Organic Law 7/1980, of 5 July, on Religious Freedom (Article 2.1. b).

Agreements with religious groups.

Agreements between the Spanish State and the Holy See ratified on 4 December 1979.

Law 24/1992, of 10 November, approving the Cooperation Agreement between the State and the Federation of Evangelical Religious Entities of Spain.

Law 25/1992, of 10 November, approving the Cooperation Agreement between the State and the Federation of Israelite Communities of Spain.

Law 26/1992, of 10 November, approving the Cooperation Agreement between the Spanish State and the Islamic Commission of Spain.

Sector-based legislation

a Basic state regulations

Decree 2263/1974, of 20 July, approving the Mortuary Sanitary Police Regulation, which remains in force as a supplementary provision.

b Regulations of the Autonomous Regions

Andalucía

Decree 95/2001, of 3 April, approving the Sanitary Police Regulation; Decree 238/2007, of 4 September, which modifies the Mortuary Sanitary Police Regulation approved by Decree 95/2001, of 3 April.

Decree 141/2011, of 26 April, on the modification and cancellation of several decrees on health and consumption for their adaptation to the regulations dictated by the

transposition of Directive 2006/123/CE of the European Parliament and of the Council, of 12 December 2006, on services in the internal market.

Decree 62/2012, of 13 March, which modifies the Mortuary Sanitary Police Regulation approved by Decree 95/2001, of 3 April.

Decree 36/2014, of 11 February, regulating the exercise of the jurisdiction of the Administration of the Regional Government of Andalucía in issues relating to Land Planning and Urban Planning.

Aragón

Decree 15/1987, of 16 February, of the General Council of Aragón, regulating the transfer of corpses in the Autonomous Region of Aragón.

Decree 106/1996, of 11 June, of the Regional Government of Aragón, approving Mortuary Sanitary Police regulations.

Asturias

Decree 72/98, of 26 November, approving the Mortuary Sanitary Police Regulation in the Principality of Asturias.

Islas Baleares

Decree 11/2018, of 27 April, regulating the functioning of mortuary services in the Islas Baleares.

Islas Canarias

Decree 132/2014, of 29 December, on Mortuary Services.

Cantabria

Decree 1/1994, of 18 January, approving the Mortuary Sanitary Police Regulation.

Decree 2/2011, of 3 February, which modifies Decree 1/1994.

Castilla-La Mancha

Decree 72/1999, of 1 June 1999, on mortuary services.

Order of 17 January 2000, on the implementation of the Mortuary Services Decree.

Decree 175/2005, modifying Decree 72/99, of 1 June.

Castilla y León

Decree 16/2005, of 10 February, regulating Mortuary Sanitary Police in the Autonomous Region of Castilla y León.

Decree 2/2018, of 1 February, which modifies various decrees on healthcare standards in order to reduce administrative burdens.

Cataluña

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

Decree 297/1997, of 25 November, approving the Mortuary Sanitary Police Regulation.

Ceuta

Mortuary Health Regulation of the City of Ceuta.

Extremadura

Decree 161/2002, of 19 November, approving the Mortuary Sanitary Police Regulation.

Order of 23 March 2006, regulating different authorisation procedures of the Mortuary Sanitary Police.

Galicia

Decree 151/2014, of 20 November, on mortuary services in Galicia.

La Rioja

Decree 30/1998, of 27 March, approving the Mortuary Sanitary Police Regulation

Madrid

Decree 124/1997, of 9 October, of the Regional Ministry of Health and Social Services, approving the Mortuary Services Regulation.

Order 771/2008, of 31 October, of the Regional Ministry of Health, regulating funeral home practices in the Autonomous Region of Madrid.

Resolution of 9 April 2010, of the Directorate-General for Planning and Inspection, authorising the Online Register of the Regional Ministry of Health in order to complete the electronic paperwork for various administrative procedures.

Resolution of 22 April 2015, of the Directorate-General for Planning and Inspection, which manages the publication of standardised forms for authorisation to transfer corpses, human remains and for exhumation.

Murcia

Order of the Regional Ministry of Health and Consumer Affairs, of 7 June 1991, establishing the regulations on the Mortuary Sanitary Police.

Navarra

Chartered Decree 297/2001, of 15 October, approving the Mortuary Sanitary Police Regulation.

País Vasco

Decree 202/2004, of 19 October, approving the mortuary sanitation regulation of the Autonomous Region of the País Vasco.

Valencia

Decree 39/2005, of 25 February, of the Council of the Regional Government of Valencia, regulating the practices of Mortuary Sanitary Police in the Autonomous Region of Valencia.

Decree 195/2009, of 30 October, of the Council of the Regional Government of Valencia, approving the amendment of the regulation governing the practices of Mortuary Sanitary Police in the Autonomous Region of Valencia, approved by Decree 39/2005, of 25 February, of the Council.

Correction of errors of Decree 195/2009, of 30 October, of the Council, approving the amendment of the regulation governing the practices of the Mortuary Sanitary Police in the Autonomous Region of Valencia, approved by Decree 39/2005, of 25 February, of the Council.

Models of consensus in the regional sphere

Guide to Consensus on Mortuary Sanitation (approved by the Public Health Commission of 24 July 2018).

c Local regulation

Madrid City Council

Regulation on the Management of Funerary Services and the Cemeteries of the City of Madrid, of 25 May 2016.

Barcelona City Council

Cemeteries Ordinance of Barcelona, of 29 November 2017.

Valencia City Council

Municipal Cemeteries and Funerary Services Ordinance of Valencia, of 29 September 2006.

Sevilla City Council

Ordinance regulating Funerary Activities and the San Fernando Cemetery of Sevilla, of 21 October 2004.

Bilbao City Council

Regulation of the Cemeteries of Bilbao, of 12 September 2012.

Model Regulation proposed by the FEMP

Internal Regime of Municipal Cemeteries, of 30 November 2010.

