



COMPLAINTS IN THE EU

EXTENSION 3

Processing in the EU: Unit F3 Ares(2022)8174536 & Unit C1 Ares(2023)1525948

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**FOR THE CRIMINAL CHAMBER OF THE SUPREME COURT
AND FOR THE EUROPEAN COMMISSION**

Francisco Javier Marzal Mercader, with DNI no. 693624J, spokesman of the alliance Denunciantes del Autoritarismo Judicial, and with address for notification purposes at javier_marzal@hotmail.com, under the protection of Art. 262 LEC "those who by reason of their positions, professions or trades have news of any public crime, shall be obliged to report it immediately to the Public Prosecutor, to the competent Court, to the Judge of Instruction..."

We formulate,

EXTENSION COMPLAINT 3

This complaint is an extension of the complaint of November 11, 2022, sent by Javier Marzal in an e-mail message addressed to the Spanish Supreme Court and the European Commission, so that both were aware that the complaint was also being filed with the other body.

We denounce all members of the governments presided over by Sanchez since 2018, as well as the following public officials:

EUROPEAN COMMISSION AND SUPREME COURT

This set of complaints is being processed in Economic Unit F3 and Unit C.1: Justice Policy and Rule of Law as Ares(2023)1525948.

We distrust the Directorate General of Justice and Consumers, because its Director General is Ana Gallego Torres, who previously worked in the Ministry of Justice of the current Government of Spain. The referred Unit C.1 is part of this Directorate General.

In this context, we request that the Belgian Didier Reynders, Commissioner for Justice, and the Danish Maarten Verwey, Director General of ECFIN, be informed of our complaints.

The 10 magistrates, 2 prosecutors and 2 lawyers of the Administration of Justice (formerly Court Clerks) suspected of money laundering for committing a tax crime, for tax and criminal complaints, as described below.

1. INTERNATIONAL TRANSPARENCY - IPC

In the report corresponding to the year 2022, Spain is said to drop one point again, for the second consecutive year, in the Corruption Perceptions Index, obtaining a score of 60 out of 100.

Spain is far behind the 90 points of Denmark, which leads the ranking, and the 66 points on average in Western Europe.

2. GOVERNMENT AND PARLIAMENT (NATIONAL SOVEREIGNTY)

A) CONTINUOUS CRIME OF USURPATION OF AUTHORITY

The Sanchez governments have broken records for usurping the functions of Parliament in terms of its legislative function, with more Royal Decree Laws (RDL) approved, despite President Sanchez being the one who has been governing for the least number of years.

Sánchez has approved 132 royal decree laws until October 18, 2022, despite the fact that before becoming President he promised to "limit the use of the decree law", which is another electoral scam.

56% of all laws have had this formula. In 2022, the Government approved 20 royal decree laws.

Article 86.1 of the Constitution establishes that "In case of extraordinary and urgent need, the Government may issue provisional legislative provisions which shall take the form of Decree-Laws". In previous reports it has been stated that the requirement of urgency was not fulfilled in most of these RDL and all these norms have had the character of definitive because the Parliament has approved all of them, in spite of the criticism and parliamentary opposition.

The Group of States against Corruption (GRECO) has stated in its reports that Spanish parliamentarians have party obedience as a priority. In the case of parliamentarians whose political party is in the government, the government also takes control of the party and obedience is transformed into obedience to the government. Being part of the Government is a huge business for the relatives, friends and relatives of each of the ministers. As for the political parties that support the Government, these are benefited globally (by investiture) and, often, for each law that must be approved; in addition, it usually benefits the leadership of these parties.

Our denunciations have accredited this situation, which is becoming extreme with this government, going to the extreme of approving a legal coup d'état with the declaration of a state of alarm.

Likewise, within the party there is obedience to the head of the party and there have been numerous officials who have not been obedient and have been sanctioned, even expelled from the party.

B) RENDERING OF ACCOUNTS DUE TO DENIAL OF APPEARANCE

The Congress of Deputies has requested 1,970 appearances from members of the Government and 1,045 have been unattended.

C) PREMEDITATION IN 2022

Since Pedro Sánchez became President of Spain, the Congress of Deputies has allowed its own impersonation by the Government. The Public Prosecutor's Office has also failed to act against this continuing crime of usurpation of powers, provided for in Article 402 of the Penal Code, which reads as follows: "Whoever illegitimately exercises acts proper to an authority or public official by attributing official status, shall

be punished with imprisonment of one to three years".

In this scenario, the Government approved the Regulatory Plan for 2022, which states: "The Plan includes a total of 368 regulatory proposals, which include 11 organic laws, 81 laws, and 276 royal decrees" and these are "the data of regulatory proposals related to the Recovery, Transformation and Resilience Plan, approved by the Council of Ministers on April 27, 2021, and by Council Implementation Decision of July 13, 2021". In the Normative Plan, the Ministry that proposed each standard is indicated. 45 of the 368 standards (12%) transpose European Union law.

In this Regulatory Plan for 2022, the Government has decided that 2022 will be another year of legislative hyperactivity, which will lead to an increase in the low quality of the laws. In addition, the Government has decided that 75% of the regulations are going to be made without parliamentary control, that is, without respecting the representation of national sovereignty (Article 66 of the Spanish Constitution). This fact reflects that Spain has an antidemocratic government that usurps the legislative functions of the Parliament (Cortes Generales) and that in Spain there are no effective counterpowers against the totalitarian actions of the Government.

3. FREE DESIGNATION OF HIGH POSITIONS. IMPUNITY

The organization of civil servants is established at 30 levels. Level 30 is the highest level and the State Administration has 2,929 positions at level 30, among the ministries and their agencies.

These positions are freely appointed, so they are elected by politicians and, therefore, obey political priorities, which are: 1) obtaining votes, 2) corruption (their own, government, institutional and political party corruption) and 3) fulfilling their duties of office.

All senior officials of the autonomous agencies are appointed by the Government, so that they are not autonomous but also obey the same priorities described for senior civil servants.

This free designation is the basis for the total politicization of the public sector and the elimination of the institutions' own controls over the government, providing a total cover-up of the government's irregularities, resulting in total impunity.

4. OPACITY. TRANSPARENCY COUNCIL

Data on requests for information to the public body Consejo de Transparencia y Buen Gobierno (CTBG), initiated in December 2014, are as follows:

Year	2015	2016	2017	2018	2019	2020	2021	2022
Requests	3.151	3.340	4.230	5.955	7.450	11.453	11.796	10.804

Up to 2020 there has been a high growth, probably due to the increase in the number of people aware of the CTBG portal, which may be irrelevant, as well as the decrease in

2022, for the purposes of this report.

By February 2023, the processing of 58,959 requests had been completed, with 60.61% granted, i.e., with 60.61% of acknowledgements of lack of transparency in the public sector.

35,733 acknowledgements of lack of public information implies a public sector that lacks transparency, the most worrying aspect being that public administrations often do not comply with CTBG resolutions, with 290 court rulings up to 2021 proving this, in addition to those referred to in this set of complaints.

Lack of transparency is an instrument and proof of corruption.

5. VALUES OF SPANISH CIVIL SERVANTS

Spain has a serious problem in the way politicians and senior civil servants are appointed, because it prevents the existence of institutional counterpowers to the governing party. As for the political party in opposition, due to the alternation in government of the two major political parties (bipartisanship), the priority is to cover up this structural corruption and its consequences.

Political parties have as a priority to get votes to obtain institutional power and most of their members, through corruption, have as a priority to enrich themselves personally in exchange for financing the political party.

These values are incompatible with a democracy, with the rule of law, with European values and with the general interest.

The high-ranking officials in Spain comply with this rule of obedience, just as in the mafias, because they have been appointed by the members of the government itself.

Also the European civil servants appointed by the Government, have this obedience to the Government, not only to respect this Spanish rule, but also thinking about their return to Spain. Therefore, no European civil servant, appointed by the Spanish Government, is going to respect European values and its commitment to the European Union.

We are very concerned for Spain and the European Union that the Directorate General for Justice and Consumers of the European Commission is occupied by the Spanish Ana Gallego Torres, who previously held the position of Director General for International Legal Cooperation and Human Rights in the Ministry of Justice, appointed by the current Spanish Government.

For this reason, we have doubts about the outcome of the processing of our complaints about the dysfunction of the rule of law and the European Commission's annual report on the Spanish rule of law.

Members of government, senior officials and parliamentarians are allowed to engage in corruption as long as they obey the political party that appointed them and, sometimes, contribute part of the profits to finance the party.

6. SOCIOLOGICAL RESEARCH COUNCIL (CIS)

In section D) of the SIXTEENTH heading of the amplifying complaint of 27.01.2023, several facts were denounced concerning the Centro de Investigaciones Sociológicas (CIS) and its controversial Director Tezanos.

According to the Intervención General del Estado (IGAE), the CIS of the Sánchez governments is the most expensive in history, exceeding 10 million euros for the first time in the first eleven months of 2022.

In the first eleven months of 2022, the CIS cost 10,892,000 euros, growing by 32.5% with respect to 2021, due to the elections of 2023. In 2017, the last year of Rajoy's government, the CIS cost 4.7 million euros, in the first eleven months, that is, less than half that in 2022.

These data represent a crime of embezzlement for the benefit of the Government and an electoral crime.

On 31.03.2023, Minister Ione Belarra has requested explanations from the Director of the Center for Sociological Research (CIS), for manipulating the results of the polls published in the March Barometer, with the aim of harming her political party PODEMOS, calling it "a very serious and unprecedented situation". The Director of the CIS is accused of having artificially reduced the data, eliminating those who would vote for the future split of PODEMOS in Sumar, but the CIS concealed this change.

7. ELECTORAL CRIMES

The Transparent Elections Platform Association (APET) is denouncing the following in the media and in court:

A) 2018 GENERAL ELECTIONS

Correos processed 30% fewer ballots than in the previous elections.

The President of the Government Pedro Sánchez was sanctioned by the Central Electoral Board for using his office during the electoral campaign for an interview on the television channel La Sexta on the eve of the elections, in breach of the Electoral Law. It is the first time that a President of the Government is sanctioned for this infraction.

B) 2023 ELECTIONS

1º.- The Government has carried out a massive registration of foreigners through the Law of Democratic Memory, providing Spanish nationality to descendants of exiles during the civil war, so that they can vote. According to the INE, in 2019 there were more than two million adult foreigners with Spanish passports (6% of the voters).

According to Eurostat, in 2021 Spain was the country that naturalized the most foreigners, reaching 144,000 (17% of all those in the EU).

The Electoral Board investigates unjustified additions to the census in 53 towns. In three of them, the opposition claims that "so many new voters can mean an absolute majority". The high number of towns indicates a coordination among them.

On 04.04.2023, the National Statistics Institute (INE) publishes for the "Municipal and Autonomous Elections of 28 May 2023" the "List, on 04 April 2023, of the Local Entities that in the six months prior to the call have registered a significant and unjustified increase of residents and have given rise to the communication to the CEC foreseen in article 30.c) of the LOREG". In total this exceptional increase is registered in the census of 237 municipalities, just before the closing of the census for the elections of 28.05.2023. In some cases the census has increased by more than 60%.

Given the high crime rate in the municipalities, it is unlikely that the mayors of these municipalities will be criminally convicted for the obvious document forgery, prevarication and electoral crime, to date in the degree of attempt.

2°.- Changes in the Board of Directors of Indra.

Indra has been counting the votes telematically for years and provides the official election data. Given the state's shareholding in Indra, the government has replaced several board members with people with similar interests.

In May 2022, the Government, through the state-owned industrial holding company Sociedad Estatal de Participaciones Industriales (SEPI), has increased the public participation in Indra from 18.75% to 28%. SEPI is part of the Appointments Committee.

In June 2022, Indra removed four independent directors and did not renew another. With the appointments of the replacements, two Board Members resigned. With the new appointments, SEPI gets one more Director, increasing the number of related Directors.

On September 13, the Council of Ministers approved that the fund managed by Joseph Oughoutlian, Chairman of PRISA, would increase its stake in Indra to 9.99% from 4.18%.

On November 3, 2022, the financial newspaper Capital Madrid published an article with the following headline: "Analysts warn of the risk of increased public control over Indra".

In March 2023, at the initiative of the government, Indra replaced its CEO Ignacio Mataix, plummeting its market value, because internationally this institutional power is not understood.

3°.- Changes in the regulation of postal voting.

The vote by mail is usually very important, even decisive, in General Elections. The Government has eliminated the prior request by the voter by means of Organic Law 12/2022, of September 30, on the reform of the General Electoral Regime Law. The requirement that the voter had to request the electoral envelope and the identification of the voter is eliminated, which facilitates massive fraud.

4°.- Substitution of the President of Correos

In June 2020, the Government appointed Pedro Sánchez's Chief of Staff as President of the state-owned company Correos. The first thing he did was to change the methodology of the custody of the postal vote.

5°.- Numerous public subsidies

The numerous public subsidies in 2022 and 2023 are seen as a way to buy votes.

8. PUBLIC ENTITIES

Officially Spain has 5,122 entities, according to the current inventory of the institutional public sector (SPI). These public companies, foundations and other organizations are used to siphon off public funds, plugging in close associates of politicians with the highest salaries and employment benefits in the entire public sector. Often they do not even work, but collect a salary and pay Social Security contributions for a contributory pension.

In the inventory of July 1, 2022, the Autonomous Communities had 1,802 public entities.

There are 160,000 jobs that do not identify the public administration to which they belong.

The municipalities have 4,291 public entities: almost 1,500 public companies, 768 autonomous bodies, 728 foundations, 714 associations, 474 consortiums, 57 public business entities and 57 user communities. Many of them have no activity, but they have employees, and most of them provide services that should be provided by the municipalities, but this is done in order to embezzle public funds.

Other municipal assets include a bullfighting school, a soccer club, a car circuit, a marina and a monument foundation.

9. PUBLIC CONTRACTS

According to the Independent Office for Regulation and Oversight of Public Procurement (OIREscon) report, public contracts (state, autonomous and local) with a single bidder have been sky-high since 2019 and hit a record high in 2022, with the figures being as follows:

Year	No. of contracts	%	Amount	%
2019	46.670	33%	8.336M€	21%
2020	40.729	33%	8.004M€	25%
2021	56.541	35%	11.170M€	20%
2022	72.829	40%	17.920M€	27%

It is ridiculous that OIREscon, in charge of overseeing public contracts, only has a staff of 25 people.

10. EUROPEAN FUNDS

A) Situation. CEOE and Government

On February 7, 2023, the business employers' association CEOE published its fourth

monitoring report on the European Next Generation EU Funds, which states: "Spain is at the forefront in the receipt of funds transferred by the EU. However, it is important to transfer this speed of arrival of Next Generation funds to the real economy", "at the level of execution, the official data of December 20, 2022 indicate that there has been a deployment of 22,000 million euros in calls to date, with data from the General State Administration (AGE). Moreover, of this amount only 9,500 million euros are destined to the private sector, about 43% of the total", "The first call for the industrial line of PERE VEC took more than six months to be resolved, as well as the line for PERTE projects of Circular Economy in publishing its bases. Meanwhile, other sectors are still waiting for the announcement of the publication of key calls such as the PERTE CHIP or the aid corresponding to line 1 of the PERTE Circular Economy" and "The lack of standardization of key aspects such as the joint and several liability of the companies and the flexibility of the guarantees is another of the fundamental barriers to participate in the calls, especially for SMEs".

In short, the CEOE continues, for the fourth time, to demonstrate that it is the Government's decisions that have meant that the European funds are not fulfilling their purpose.

On February 16, 2023, the Government published its 3rd Report on the Execution of the Recovery Plan. Said Report states that, as of December 31, 2022, more than 23,300 million Euros have been executed: more than 19,200 million Euros by the Government of Spain (82%). In the same Report it is said that "In 2023, in only one month, a third of the resources budgeted this year have been authorized", evidencing, once again, that the Government has not wanted to recover the economy, to do so in the year 2023 because it is an election year, constituting another electoral crime and another crime of mismanagement.

The Independent Office for Regulation and Supervision of Procurement (OIReScon), dated December 21, 2022, has approved the Annual Report on Supervision of Public Procurement in Spain for December 2022 (IAS 2022), on data for 2021. In this Report it is found that the Government of Spain awarded almost 31 billion euros, the municipalities just over 30.5 billion euros and the Autonomous Communities almost 35.5 billion euros, so that the aforementioned 82% in the allocation of European funds represents an absolute centralization with the aim of not allocating all the funds and to privilege those related to the government, since the Autonomous Communities and Municipalities have governments more distributed among all political parties; it also represents a distancing from the real needs.

B) Resolution of the personnel problem

The Government, through Royal Decree-Law 20/2022, of December 27, 2022, where "an extraordinary job offer of 1,000 positions is approved" because "In a context of a significant increase in procedures and economic-financial management and auditing files as a result of the implementation of the investments of the Recovery Plan financed with European funds, Next Generation EU, it is necessary to strengthen local administrations". However, in 2022 the record figure of 3.5 million public employees was surpassed, 408,400 more with the governments of Sánchez.

As if this were not enough, in the Council of Ministers of 07.02.2023, the Ministry of

Finance was approved "the subscription of an order to the Sociedad Estatal Tecnologías y Servicios Agrarios, S.A., S.M.E., M.P., (TRAGSATEC) for the provision of the service for the assistance and dynamization of the participation of Public Administrations in the Recovery, Transformation and Resilience Plan, for a maximum amount of 69,029,389.11 euros" and "13,961,511.45 euros in the Ministry of Finance and Public Function to formalize an order in favor of the Sociedad Estatal Tecnologías y Servicios Agrarios, S.A., S.M.E., M.P. (TRAGSATEC) for the provision of services for the assistance and dynamization of the participation of Public Administrations in the Recovery, Transformation and Resilience Plan". It does not seem reasonable that a public company dedicated to agrarian issues should provide administrative services.

In any case, these two facts show that the Government had no intention of repairing, at least in part, the historical damage caused to the Spanish and European economies.

C) Conclusion

Even if it is the government with the worst prepared members in history, a consequence of decadence, it is clear that the delay in the awarding of European funds, as well as the increased allocation to the public sector to feed corruption, are premeditated decisions.

11. REVOLVING DOORS

Numerous high-ranking officials of public administrations move to the private sector to take advantage of their contacts or in payment for corrupt decisions favored by those who later hire them.

In 2013, the Rajoy government merged six public agencies to create the National Commission for Markets and Competition (CNMC). These six agencies had specific regimes of incompatibilities for senior officials as to when they would cease to be senior officials, in order to avoid revolving doors.

The CNMC does not have these limitations, so that about 70 politicians, when they were relieved of their positions, moved to large companies, especially in the sectors of economic activity that the CNMC regulates. Two thirds went to IBEX-35 companies or companies in which they have a stake, 17 in other large companies and 22 in law firms or consulting firms.

These politicians are hired to benefit companies through influence peddling.

In 2022, three senior officials from regulatory agencies have moved to the private sector: Reyes Aguado (Competition) has moved to the consulting firm Etalia, Paloma Espeja (Energy) has moved to Iberdrola and Josep María Guinart (Competition) is at the Catalan employers' association Foment del Treball.

Until June 15, 2021, the Conflicts of Interest Office, created in 2015, has recorded nine cases of incompatibilities from being a senior public official to moving to private business.

12. PUBLIC EXPENDITURE

In previous complaints, reference has been made to several actions aimed at increasing public spending as much as possible to impoverish the population so as to increase their dependence on public aid.

Despite increasing public revenues every year, public deficits have been incurred every year, increasing public debt.

As stated in the first complaint and now completed with 2022, the Government has systematically failed to comply with the deficit and public debt commitments established by the European Union, moving away from the limits set by the Stability and Growth Pact which established the figures above which the present and future economy is seriously compromised.

YEAR	2022	2021	2020	2019	2018 *
Deficit	4,81%	6,87%	10,13%	3,06	2,59%
Debt	1.502.505M€	1.427.238M€	1.345.786M€	1.223.355M€	1.208.861M€

A) Regarding the 2022 aid (pre-election year), the Bank of Spain warned that most of the aid with the lowering of VAT on electricity, gas and food has gone to the richest, specifically 3.7 billion euros, compared to 2.1 billion for the poorest third.

B) In the report "Income support for working age individuals and their families", published in December 2022, the OECD states that before COVID, only 12% of the social redistribution made by the institutions reached the 20% of the lowest incomes in 2019; however, 30% went to the 20% of the highest incomes. Therefore, in Spain there is confiscation that produces physical and psychological injuries, in addition to generalized impoverishment.

C) According to Eurostat, Spain is one of the European Union countries that least reduces poverty through social transfers.

D) TRANSPORT SUBSIDIES FOR NON-MAINLAND RESIDENTS. AIRef has stated that the 1% of the richest take 20% of the subsidies, which amount to 700 million Euros per year.

E) THERMAL SOCIAL VOUCHER. The press has uncovered cases such as that of the Vice-President of the Community of Madrid who, receiving more than 100,000 euros per year and with a recognized wealth of 1.4 million euros, receives the thermal social voucher for heating and hot water, supposedly aimed at vulnerable families, for having a large family. On the other side, the leftist politician Mónica García, leader of Más Madrid, has also received this voucher. Large families receive a dozen state aids, in addition to regional and local ones, which do not take into account the income levels of the beneficiaries.

13. RECORD PUBLIC DEBT IN 2022

Despite the record in public revenues, 2022 ended with a record public debt, for the first time the public debt exceeds 1.5 trillion euros, specifically 1,502,505 million euros.

Each Spaniard owes more than 31,555 euros per capita, while on 30.06.2018 in 2018 he owed 24,732 euros; therefore, each Spaniard owes 5,800 euros.

Public debt increased in 2022 by €75.267 billion, despite an 8.1% increase in revenues (€42.693 billion).

2022 closed with a debt of €31,288 per inhabitant, €1,244 more than in 2021.

The public debt was unnecessary, but the government has increased public spending above the huge increase in revenues to increase public indebtedness.

14. INTERNATIONAL DISPUTES. IMPAGES

A) DISPUTES WITH INTERNATIONAL ARBITRATION

In the International Rule of Law Compliance Index 2022, Spain appears as the third country in the world with the most investor disputes, only surpassed by Venezuela and Argentina. Spain has had 50 awards or international arbitration disputes with investors (ISDS), with 35 pending. Most of them are related to legislative changes on renewable energies that were detrimental to foreign investments.

B) IMPAGMENTS

In the 2022 International Rule of Law Compliance Index, Spain is the second country in the world, after Venezuela, that most often fails to pay when it has lost in international arbitration disputes.

One month after the prosecution against Ferrovial, the property of the Instituto Cervantes in London and the bank accounts of the Instituto Cervantes in the United Kingdom are seized as part of the seizures because Spain does not assume the English judicial decisions for the patrimonial responsibilities derived from the cuts to renewables in 2014. Part of the compensation that insurers have to pay to Spain for the Prestige oil tanker disaster, off the Galician coast 20 years ago, has also been seized.

Several Spanish and foreign investment companies have filed lawsuits in the international arbitration court of the World Bank (ICSID) which, following the Spanish Government's decision not to pay what was agreed, have ended in the seizure of Spanish public assets abroad. Among those involved are Deutsche Bank, HSBC, BNP or the Abu Dhabi fund (United Arab Emirates).

15. UNEMPLOYMENT

In previous complaints, there has been evidence of falsification of data, using various fraudulent mechanisms to commit an electoral crime in the triple election year of 2023 (general, autonomic and municipal elections).

In February 2023, Eurostat published data that contradicts the Spanish Government's data, proving the falsification of documents denounced.

Spain has closed 2022 with the highest unemployment rate in the European Union (13.1%), surpassing Greece in June 2021, and with the highest number of unemployed, harming Spain and the European Union.

In 2022, the other three large economies of the European Union and the Eurozone reduced unemployment by 3.8% (France), 6.8% (Germany) and 11% (Italy). The European Union reduced unemployment by 3.8% in 2022.

In 2022, Spain reduced unemployment by 10,000 people 0.3% less than in 2021. As stated in the previous reports, this reduction is due to the increase in civil servants, increasing public spending and public debt.

In the Balearic Islands there are 33,731 unemployed, but 78,688 workers are collecting unemployment benefits.

16. LABOR EXPLOITATION - MIR PHYSICIANS

For years, also before the declaration of the coronavirus pandemic, the media have reported the deterioration of the Spanish public health system, arguing that it is due to political decisions and even talking about the "public health crisis".

In the 2014 Health Barometer, prepared by the Sociological Research Center (CIS) for the Ministry of Health, shows the continuous decline in the confidence of Spaniards in public healthcare over the last four years (2011-2014), obtaining the worst score since 2008. Worse still is the perception of the functioning of the services, which drops by more than 15% over the last five years (2010-2014), from 73.88 to 62.7.

The Círculo de la Sanidad published the report: "La sanidad española en cifras" which reflects the decrease in health spending by 4.6%, the reduction of hospital beds (1.98% between 2012 and 2014), increasing waiting lists by 36% and the waiting time for surgical interventions, highlighting those of traumatology that went from 90 days in 2012 to 111 in 2015. all this referred to the Public Health.

The report "The lost decade, map of austerity of health spending in Spain from 2009 to 2018" by Amnesty International, it is said, "GDP has risen by 8.6% while public health spending has been reduced by 11.21%". It should be added that public spending increased every year between 2009 and 2018.

Another of the main causes of the deterioration of the public health system is due to the "labor mistreatment" that young doctors claim to receive. On March 28, 2021, the Spanish newspaper El País published an article with the headline "Los sanitarios que nunca debieron irse" (The doctors who should never have left), which states: "The system mistreats us and spits us out", and a young doctor went so far as to affirm that "My generation was the first in which the main option was the private sector or going abroad. There were no other options". It is said that "The number of physicians and nursing professionals emigrating is growing since the Great Recession of 2008". Therefore, there is not a problem of lack of trained doctors, but of institutional limitation to the number of doctors practicing in the public health system. Therefore, it is worth asking why all politicians, of all political persuasions, having more resources, decide to spend less on healthcare. There are undoubtedly two main reasons which are common to all political decisions: 1) to maximize public money in order to obtain more votes in the next elections and 2) to reduce public spending in order to increase embezzlement and other forms of enrichment of politicians and to finance political

parties. Logically, if Spain had the rule of law, it would prevent these priorities from existing.

At the Assembly of the Official Medical Associations of Spain, held on October 14 and 15, 2022, the spokespersons representing young physicians denounced their situation. They cited a report made by the national section of young doctors of the General Council of Doctors (CGCOM), which states that practically all hospitals in Spain have services that do not allow their young doctors to rest after 24 hours of work in a row, as established by law, with 72-hour workdays per week, without paying overtime and working hours established for teaching. They state about this situation that "This poses an enormous risk to the health of the young doctor, with worrying rates of mental disorder and substance abuse due to mistreatment at work, but even more so for the patients, who are attended by professionals who are not in optimal conditions", states the doctor who organized the Assembly. Several specialized media made reference to this Assembly and to the report that provided data from a study carried out between April and May 2022.

In January 2023, the Spanish Consejo General de Colegios Oficiales de Médicos (CGCOM) has published a document entitled "Recomendaciones para la mejora de las condiciones de los Médicos Internos Residentes (MIR) en España" and the subtitle: "Resultados del Estudio sobre jornadas laborales y descansos de los MIR en España" which is the study cited in the Assembly. The introduction of this study begins by stating: "Internal Medical Residents (MIR) represent an important part of the workforce that provides care to patients in hospital and out-of-hospital centers, especially in the context of on-call duty. The working conditions of this group are related to the quality of medical care and patient safety. The available scientific evidence suggests that there is a major problem in terms of health and professional well-being in this group. Working more hours than legally established and not taking the mandatory breaks are closely related to the deterioration of the psychosocial well-being of MIRs in terms of increased rates of mental health problems and burnout. The existence of risk indicators for burnout and mental health problems is related to patient safety problems and incidents and perceived errors. According to one study, 10% of physicians with burnout would have made a significant medical error in the previous 3 months and would have low service user satisfaction scores." Most of the major media have published news about this document.

This CGCOM document states that there are 30,377 MIRs. According to the Ministry of Health, in 2021 Spain had 136,344 physicians working in Public Health.

This CGCOM document states the following: "In our country, the legal labor framework applicable to specialist doctors in training is contained in the transposition of the European Labor Directive (2003/88/CE)(13) in the Framework Statute of the statutory personnel of the health services and the Workers' Statute, which provides for three fundamental issues: 1. 2. Daily rest of at least 12 hours between working days. Weekly rest of at least 36 hours per week or compensatory rest of 72 hours in two weeks. However, there are several problems and inconsistencies between the aforementioned higher-ranking regulations and the Royal Decrees and Ministerial Orders that regulate the special employment relationship of residents and the training programs of the different specialties". The first consideration consists of the legislative corruption of the

Autonomous Communities that pass laws contrary to the higher-ranking regulations, there being an insufficient transposition of the DIRECTIVE 2003/88/CE.

Article 3 of the aforementioned DIRECTIVE (EU) establishes that: "Member States shall take the necessary measures to ensure that all workers have a minimum daily rest period of 11 consecutive hours in the course of each 24-hour period". However, "on-call duty for residents may be additional working day modules to be defined by the health services, although it is usual for them to be 17 or 24 hours, depending on whether the person has an ordinary 7-hour shift that same day". In this way, the right to "adequate rest" established in Article 3 of DIRECTIVE 2003/88/EC is not being complied with.

The study states: "Royal Decree 1146/2006 establishes that on-call duty is mandatory for specialist trainees. It also states that the number of shifts will be established by the training programs and that in no case will it exceed 7 shifts per month. Most training programs establish a range of 4-6 mandatory on-call duty per month. In spite of the problem of lack of definition, making a reading as restrictive and detrimental to the MIR as possible, if a resident were to work more than 4 shifts per month of 17 hours, he/she would not be complying with the maximum of 48 hours per week established by the legal system of higher rank"; however, this rule is still being applied, so there is an insufficient transposition of the DIRECTIVE 2003/88/CE.

Continuing with the study: "In 80.49% of the resident positions, the maximum working day regulations were not complied with and 5 or more shifts were performed in the last month". "The specialties that perform the highest number of shifts per month were Neurosurgery (6.15), Intensive Care Medicine (5.72), Oral and Maxillofacial Surgery (5.60) and General Surgery (5.58)". It is particularly dangerous that surgeons are the ones who have the least "adequate rest". "On average, they did not take the obligatory daily rest after the emergency room in 13% (1,334/10,175) of the occasions". "By groups of specialties, surgical specialties stand out with a 39% rate of non-release compared to 14% of gynecology and non-care medical specialties." "Forty-seven percent of MIRs had no rest after their last Saturday shift on the following Monday or Friday."

Article 5 of DIRECTIVE 2003/88/EC reads as follows: "Member States shall take the necessary measures to ensure that all workers have, for each seven-day period, a minimum uninterrupted rest period of 24 hours, to which shall be added the 11 hours of daily rest provided for in Article 3". It has already been said that 80.49% of the MIRs do not enjoy the "11 hours of daily rest".

Article 6.b) of DIRECTIVE 2003/88/EC establishes that: "the average working time shall not exceed 48 hours, including overtime, in any seven-day period". The same 80.49% of the MIRs exceed 48 hours of work per week.

Article 8.a) of DIRECTIVE 2003/88/EC establishes that: "the normal working time of night workers shall not exceed eight hours on average per 24-hour period". The same 80.49% of MIRs exceed 8 hours on average per day.

Article 8.a) of DIRECTIVE 2003/88/EC states that: "night workers whose work involves special hazards or significant physical or mental strain shall not work more than eight hours in any 24-hour period during which they perform night work". The

work of MIRs involves a special risk for patients and high mental tensions due to the responsibility for patients' health. The same 80.49% of the MIRs exceed 8 hours of daily work.

Article 2.9) of the aforementioned DIRECTIVE (EU) is worded as follows: "*adequate rest*: regular periods of rest for workers, the duration of which is expressed in units of time, sufficiently long and continuous to prevent them, due to fatigue or irregular work rhythms, from injuring themselves, their colleagues or third parties, and damaging their health, in the short or long term". The figures provided by the CGCOM study show that the MIRs do not have an "adequate rest" becoming a potential danger to their own health, the health of other health professionals and the health of their patients. Regarding injuries to the physicians themselves, they report mental disorders and substance use. Other types of injuries and deaths are usually covered up administratively and judicially. Given that the injuries produced by medical services, especially surgical ones, can cost the lives of their patients, it can be said that the systematic and widespread elimination throughout Spain of the rest of the MIRs can be considered an intentional genocide or recklessness. In any case, they violate several fundamental European rights, namely the "right to life" (CDFUE 2.1), the "right to their physical and mental integrity" (CDFUE 3.1), both of doctors and their patients, and the right to safety (CDFUE 6).

Article 32 of the Charter of Fundamental Rights of the European Union (CFREU) states that "Young people admitted to work must have working conditions adapted to their age and be protected against economic exploitation or any work that may be prejudicial to their safety, health, physical, mental, moral or social development". The description of the abuses received by young doctors throughout Spain is a violation of this fundamental right.

This exploitation of MIRs discriminates against them in relation to other doctors, in violation of the European principle of "non-discrimination", established in Article 2 of the Treaty on European Union (TEU).

The MIRs are part of what is known as the new slavery or slavery of the 21st century, working without rest and without overtime pay, violating the "prohibition of slavery and forced labor" established in Article 5.1 of the Charter of Fundamental Rights of the European Union, which states: "No one shall be held in slavery or servitude". MIRs are part of what is known as the new slavery or slavery of the 21st century.

The fundamental right to "health protection" (CDFUE 35) is established in the following terms: "Everyone has the right to preventive health care and the right to benefit from health care...[...]. A high level of human health protection shall be ensured in the definition and implementation of all Union policies and activities". The systemic and widespread non-compliance throughout Spain with the aforementioned DIRECTIVE (EU) violates this fundamental right.

Given the facts denounced, it can be said that Spain violates some of the European values established in Article 2 of the TEU, attacking the "human dignity" of the MIR and their patients, as well as failing to "respect the human rights" cited in this complaint, which prove that Spain does not have a "Rule of Law" because systemically and in a generalized manner it does not comply with national and European laws.

In this way, the public health system encourages private hospitals to demand the same from their physicians, in violation of the European Directive.

In addition to the example of the institutions, health being one of the most universal activities, the influence extends to all types of organizations, both public and private, universalizing non-compliance with this European standard and, by extension, with any European or Spanish standard, creating a dangerous culture of non-compliance with laws and contempt for the institutions. In fact, there are more than a few who believe that the rulers are destroying European societies and humanity.

Those responsible for this situation are the Ministry of Health and the Health Departments of the Autonomous Communities, the Ministry of Labor and the hospitals themselves.

17. REGISTRATION AND DEREGISTRATION OF COMPANIES

According to the National Statistics Institute (INE), 26,207 companies were dissolved in 2022, which is the historical annual maximum, growing by 10.1% compared to 2021 and by 161% compared to the average of the 2016-2020 period. Company liquidations grew by 144% compared to 2019, while in the European Union they decreased by 11%.

Business creation fell by 2.1% and, according to the Labor Force Survey (EPA), Spain lost 111,200 self-employed in 2022.

These three bad figures are the consequence of the economic facts related to this set of complaints.

In spite of this and committing another electoral crime, Yolanda Díaz, Minister of Labor, said in March that "we have saved 450,000 companies and one out of every two self-employed".

18. FOREIGN TRADE

In the January 2023 monthly foreign trade report from the Secretary of State for Commerce, the following is stated about merchandise (goods) trade::

1. Comparing the figures between 2018 and 2022, exports have grown by 36% and imports have grown by 42%, significantly increasing business globalization, but dependence on foreign countries has increased by 4.12%, despite the large increase in exports.
2. In the period between 2014 and 2018, exports grew by 19.94% and imports by 22.16%, increasing foreign dependence by 1.92%.

2014 is the first year of the report and the figures for 2021 and 2022 are provisional.

19. HATE CRIME AGAINST BUSINESSES

The Government has made a relentless attack on the business world to increase the hatred towards the business world felt by millions of Spaniards or even to attract more

followers.

It has created new taxes, such as the Google tax, the Tobin tax or the bank tax, in addition to criticizing the fact that companies make profits without speaking out when they have losses. In this sense, the Government has criticized Santander Bank and Iberdrola, Zara (Inditex).

These attitudes are intended to facilitate the nationalization of companies or basic sectors, as the government of Hugo Chávez did in Venezuela, in order to maintain the autocratic regime which is the model of the current Spanish government.

This legal uncertainty has had a clear impact on net foreign direct investment in Spain, which has decreased with the Sánchez governments, from 58,626 million dollars in 2018, to 25,880 million dollars in 2019, 36,630 million dollars in 2020 and 46,909 million dollars in 2021 which is the latest data published in March 2023 (Source: World Bank). In all cases, a far cry from the \$74.088 billion in 2008. In the last quarter of 2022, foreign investment received (10,425.85 million euros) was halved compared to Rajoy's last quarter which was the second quarter of 2018 (20,083.4 million euros).

20. RECORD IMPOVERISHMENT

According to Eurostat, the per capita income (per Spaniard) has decreased during all the years of Sánchez's governments, being poorer than in 2018. In 2022, the per capita income was 24,590 euros, 2.3 lower than in 2019. In 2022, Spanish per capita income was 15% below the European Union average and 23% below the Eurozone average. In 2018, Spain had a per capita income 9% below the EU average and 15% below the Eurozone average. In 2006, Spain was 2% above the average per capita income in the European Union (EU-27).

This impoverishment is compounded by the enormous increase in public debt, destroying Spain's future economic possibilities, which significantly affect the European Union and the euro as a whole.

21. TAX AGENCY (AEAT)

The State Agency of Tax Administration (AEAT) is the collection agency of the Ministry of Finance. Both were called into question in 2016, coming out to help the Infanta Cristina when she was criminally prosecuted, along with her husband, by complaint of Manos Limpias. The media said that the Treasury was acting as defense lawyer for the Infanta, in one of the biggest judicial corruption cases of the 21st century, for the cover-up of the Infanta's crimes, which made the front page of most of the international media. Cristóbal Ricardo Montoro Romero was the Minister of Finance and Mariano Rajoy Brey was the President of Spain, both from the Popular Party (PP) which is the party that alternates in the Government with the PSOE, since 1982, giving rise to what is known as bipartisanship, which is at the peak of corruption in Spain. The PSOE has been governing in Spain since 2018.

The same can be said of the Ministry of Justice, which through the State Attorney Dolores Ripoll, said that the phrase "Hacienda somos todos" was only an advertising

phrase that could not be applied to law. She also said that "There is no public accusation in tax matters", referring to the popular accusation of Manos Limpias, because the only one harmed was the public treasury and not society in general, being a legal aberration, but it reflects a generalized idea in the institutional sphere that public money belongs to the civil servants. Rafael Catalá Polo was the Minister of Justice.

Several corruption whistleblowers claim that the AEAT is a money laundering agency of the upper echelons and they are right as this complaint proves.

A) TAX REVENUES

YEAR	2022	2021	2020	2019	2018	2017
Revenues	255.463	223.385	194.051	212.808	208.685	193.951
Growth income	14,4%	15,1%	-8,8%	2,0%	7,6%	4,1%
GDP growth	5,5%	5,5%	-11,3%	2,0%	2,3%	3,0%
Difference growth	9,9%	9,6%	-2,5%	0,0%	5,3%	1,1%

These data reflect a clear crime of mismanagement in that every year the public debt has increased, despite the fact that every year revenues have also increased. Moreover, the increase in public debt cannot be justified in the sustainability of the economy since Spain has been the only country in the European Union whose GDP has decreased with respect to 2019. Because of this criminal result, the colossal increase in revenues is not justified either, which is an unconstitutional confiscation and a crime of swindling.

B) ERRORS IN THE DRAFTS OF INCOME TAX RETURNS

According to experts, 35% of the drafts of income tax returns have errors in favor of the AEAT. It is obvious that these errors are intentional.

C) TAX REFUNDS

The law establishes that the AEAT has until December 31 of each year to make refunds of the money that has previously been unduly confiscated from taxpayers.

In 2022, the Government has also not complied with this law and has not returned to millions of taxpayers the excess of what had been withheld from them during the whole year 2021. It cannot be said that the State has no money because it is confiscating the largest amount in history and is not using European funds so that the economy does not return to the levels prior to the declaration of the state of alarm.

In addition, returns in January were made in two parts.

D) TAX COMPLAINTS 2001, 2002 and 2004 (EXPEDIENTE ROYUELA)

In 2001, 2002 and 2004, businessman Alberto Royuela Fernández and investigative journalist Juan Martínez Grasa denounced 126 or more public officials for not declaring more than 5,260 million euros, generally using front men and, in many cases, with family members as proxies. In the complaints, the complete banking documentation was

provided, even more than was later used in the tax files. These reports are part of the well-known Royuela File that was created with the investigation of the prosecutors, judges and tax inspectors who acted illegally against Alberto Royuela, as well as the murder by public officials of Javier Royuela Samit, son of the former. These reprisals against Royuela were due to his membership in the Spanish Falange and were promoted by Prosecutor Mena and the Chief Prosecutor of Catalonia, Carlos Jiménez Villarejo, two of the biggest criminals in the history of Spain and, in the case of Mena, in the history of Europe, which will be discussed later.

In 2001 and 2002 the PP governed and the complaints were not processed, despite the fact that prosecutors, judges and left-wing politicians were denounced. Salvador Ruiz Gallud was the General Director of the AEAT. This fact is further proof that the PP and the PSOE are partners in the business of institutional corruption.

On the date of the complaints in 2004, José Luis Rodríguez Zapatero was already in power. The complaints were addressed to the Director General of the AEAT, who was Luis Pedroche y Rojo. Some complaints were processed, even from previous years, amounting to between one hundred and two hundred million Euros.

There was no tax file stating that the reported accounts did not exist.

Among those denounced are Felipe González and 37 ministers of the PSOE (most of them in the governments presided by Felipe González, other high-ranking officials of autonomous organizations of the González governments, including the Director of RTVE and his daughter, the current Minister of Economy Nadia Calviño, dozens of judges, several prosecutors, several police officers and several tax authorities. Among the ministers, due to their special significance, it is worth mentioning several ministers of finance and justice, several PSOE general secretaries, a President of the Constitutional Court, several presidents of the Congress and a Director of the Center for Sociological Research (CIS).

More than 50 prosecutors, judges and tax inspectors who were investigated because they unfairly harmed Alberto Royuela, abusing their power as public officials, were denounced.

More than 60 complaints were filed, most of these complaints highlight the massive fraud of several groups of these officials in the same banks, in the same currencies, on the same dates and with the same front men. In some cases of dozens of politicians, they deposited the same millionaire amounts, having the same family members as proxies, for example their wives or children. This peculiarity makes us think that, among their crimes, there could be payments from the PSOE to get Zapatero to win the General Elections of 2004.

Several of the defendants were ministers in the governments of José Luis Rodríguez Zapatero (2004-2011), including the following six: Alfredo Pérez Rubalcaba (2006-2011), Mariano Fernández Bermejo (2007-2009), María Teresa Fernández de la Vega Sanz (2004-2010), Pedro Solbes Mira (2004-2009), Juan Clos Matheu (2006-2008) and Jesús Caldera Sánchez-Capitán (2004-2008),

A special case is Margarita Robles Fernández, Minister of Defense since 2018 who previously held several positions, is a career judge and was denounced for laundering

61.5 million (between euros and dollars). After several tax files, the AEAT had to seize her because she did not want to pay, despite the fact that only a little more than six million were checked. Robles was a magistrate of the Audiencia Nacional and the Supreme Court, in both cases she was part of the network of prevarication of the prosecutor Mena. She is also accused of using Section Pi of the National Intelligence Center (CNI) to carry out assassinations on behalf of U.S. interests.

The five fraudsters who were denounced for having more than 100 million euros, dollars, Swiss francs and pesetas (value translated into euros) in bank deposits are the following:

1. Felipe González (President of the Government of Spain 1982-1996) with more than 300.6 million. He was the only one to whom tax proceedings were opened and he was not criminally denounced.
2. Carlos Jiménez Villarejo, first Anti-Corruption Prosecutor (1995-2003), tax denounced in 2001, 2002 and 2004, with more than 203.1 million.
3. José María Mena Álvarez (Chief Prosecutor of Catalonia, tax denounced in 2001, 2002 and 2004, with more than 201.1 million. Currently one of the five richest people in Spain, with a fortune earned, as has been denounced, through drug trafficking (Spain, Germany, France, Italy, Ireland and the Netherlands), judicial prevarication network and tax prevarication network (both in Catalonia), hired assassination (more than 2,000 murdered in Spain and other European and American countries), clandestine abortions in the Morín Clinic, extortion for information obtained through illegal investigations, etc.
4. Pascual Maragal Mira, President of the Generalitat de Catalunya when he was denounced for 167 million.
5. Juan Alberto Belloch Julbe (Minister of Justice and Interior under González), with more than 132.5 million. According to documentation in the Royuela File, Belloch is currently one of the five richest people in Spain because of his nationwide judicial prevarication network, with several hundred judges at least, probably 68 in Madrid.

Despite the fact that the AEAT initiated tax proceedings for a minimal part of the amount defrauded, the second, third and fifth did not want to pay the taxes and the AEAT had to seize their assets.

The two Catalan judges with whom the prosecutor Mena created the judicial prevarication network in Catalonia were denounced: Gerardo María Thomas Andreu (more than 82 million) and Guillermo Vidal Andreu (almost 56 million). Just like the previous ones, the AEAT also had to initiate asset seizure proceedings to collect the minimal part it investigated.

Also the two lieutenants of prosecutor Mena's metamáfia who were in the Judicial Police under his command: National Police agent Juan Manuel García Peña (more than \$26 million) and Civil Guard Sergeant Rafael García Ruiz (more than \$12.8 million). Both are accused of directing the hit squads and executing the other businesses of prosecutor Mena. Just like the previous ones, the AEAT also had to initiate asset seizure

proceedings to collect the minimal part it investigated.

There are several cases of special relevance, such as the following judges:

1. María Magdalena Jiménez Jiménez, was part of Belloch's judicial prevarication network, being the head of the 19th Criminal Court of Barcelona. She was denounced for bribery charging from 100 companies in 2002, to which she covered up the criminal liabilities of 463,599,533 euros in exchange for paying the judge 24,225,000 euros. He charged with bank checks to the bearer that he deposited in his bank account. The AEAT only processed the bribery with 9 companies from which she charged 1.100.000€ and a little more than 4 million in bank deposits. This civil servant has never ceased to be a judge and is currently the head of Criminal Court No. 3 of Logroño.
2. Jesús Navarro Morales, magistrate of the Provincial Court of Barcelona. In 1999 he charged 35 companies 6,993,578,152 Pts. (42,032,251 Euros), for which he pocketed 7,090,000 Euros. The AEAT only verified the collection of €1,310,000 from 10 companies.
3. Eduardo Navarro Blasco, President of the 3rd Section of the Provincial Court of Barcelona. In 1999, he charged 12,835,000 Euros to 28 companies to exempt them from criminal liabilities of 15,746,307,657 Pts (94,637,215 Euros). As in the previous case, the AEAT only processed the collection of €1,310,000 from 10 companies.
4. María Isabel Castellano Rausell, Prosecutor of the Provincial Prosecutor's Office of Barcelona. In 1999, she charged 13,831,000 Euros for exempting 38 companies from criminal liabilities of 18,187,991,150 Pts. (109,312,028 Euros). The AEAT only verified the collection of €901,000 from 9 companies.
5. José Antonio Martín Pallín, while a Supreme Court judge, was denounced for having 18 million US dollars and 3 million euros.

The first three did not pay and the AEAT opened a seizure of their assets.

A significant tax proceeding was against the father-in-law of Sergeant Ruiz. This proceeding relates the criminal actions of all of them.

The AEAT denounced the defrauding officials, except for Felipe González, and the judge of the Audiencia Nacional Baltasar Garzón, convicted for prevarication, covered up the tax crimes and the crimes of the origin of these fortunes.

All these prosecutors, judges, police and tax inspectors kept their jobs, without disciplinary proceedings having been initiated, and were even rewarded with promotions in their civil service careers.

The drafter of this report is the person with the best knowledge of these tax reports and their tax and criminal processing, and has all the documentation that forms part of the Royuela File.

Both the AEAT and the Audiencia Nacional did not inform the media about the complaints or their tax and criminal prosecution.

E) TAX ASSESSMENTS 2021, 2022 AND 2023

During 2021, 2022 and 2023, the aforementioned whistleblowers Alberto Royuela Fernández and Juan Martínez Grasa, have filed several complaints against more than 150 public officials, including a few retirees, and against some of their relatives, as well as against 49 journalists and media leaders.

The majority of those denounced are part of the judicial system (leadership of the General Council of the Judiciary, prosecutors, judges and LAJ) and there are also some politicians, including two ministers, more than 20 senior ministerial and police officials, senior officials of the European Commission and officials of the European Parliament.

The AEAT has not processed any of these complaints.

In August 2019, Santiago Royuela Samit, Alberto's son, began to publicly denounce on YouTube the crimes of the Royuela File, showing the documentation, reaching 54,400 subscribers and getting some digital media and youtubers to disclose the Royuela File.

Other facts related to these allegations will be reported in the section on the judicial system and on the media.

At least two other separate complainants have also denounced judges and the complaints have also not been processed.

F) MINISTER OF FINANCE

Since Pedro Sánchez has been in office, the Minister of Finance has been María Jesús Montero Cuadrado. The official biography of the Minister states that she has a degree in Medicine and a political career related to medicine, with no training or experience in tax matters.

Let us recall the two paragraphs on the appointment of members of the Government in the amplifying complaint:

Article 11 of the Government Law states that : "*To be a member of the Government it is required [...] to meet the rest of the suitability requirements set forth in Law 3/2015, of March 30, regulating the exercise of senior positions in the General State Administration*".

Article 2.4 of this Law 3/2015 states that, "*In the assessment of training, the academic knowledge acquired shall be taken into account and in the assessment of experience, special attention shall be paid to the nature, complexity and level of responsibility of the positions held, which are related to the content and functions of the position for which he/she is appointed.*"

Therefore, the appointment of this Minister and the acceptance of the same, constitute two crimes of prevarication, which have had serious consequences.

G) POSITIONS IN THE MINISTRY OF FINANCE AND THE AEAT (AEAT)

Corruption in the Ministry of Finance is contrasted with the cover-up of complaints against public officials and the constant resignation of senior officials.

The first person to hold the position of Secretary of State for Finance was Inés Bardón Rafael from June 9, 2018 and resigned on January 12, 2022. She was succeeded by Héctor Fernando Izquierdo Triana who has had the shortest term in history lasting less

than six months.

The AEAT is attached to this State Secretariat and the Secretary of State for Finance is also the President of the AEAT.

The tax complaints of Royuela and Martínez were addressed to the Director General of the AEAT who was Jesús Gascón Catalán, so he is responsible for the failure to process them in his case, both because of his position and because he was the addressee of these complaints.

The resignation of Inés Bardón and Héctor Fernando Izquierdo, as Secretaries of State for Finance, should be related to the cover-up of these allegations by Jesús Gascón.

In this sense, it is relevant that Jesús Gascón was appointed Secretary of State for Finance in substitution of the aforementioned Izquierdo, in payment for the cover-up of the tax complaints, if any.

22. SOCIAL SECURITY

A) The CSIF union has denounced that the Social Security stopped attending 4 million calls and that this is due to the fact that, in spite of the increase in government spending, the Social Security has not called for vacancies.

The waiting time to process a pension has tripled, reaching 45 days.

Associations of people with disabilities denounce that hundreds of families have not received their corresponding aid.

Despite the Government's increased spending, the Social Security has not called for vacancies, despite having announced 645 vacancies for free admission and 616 for internal promotion, in the last two years, missing 4,000 civil servants to return to 2013 figures.

The Government has called in 2021 and 2022 Public Employment Offers (OPE), but the date of the exam has not been published. In the 2022 call, the Government has failed to comply with its own Royal Decree 407/2022, of May 24, approving the public employment offer for 2022, which establishes in its fifth additional provision that "the selective processes provided for in this Royal Decree must be published before December 31, 2022".

The Government has intentionally collapsed Social Security, as it has done with other institutions in order to create social conflict.

No judge who has known about this matter has denounced the Social Security or the lower judges for prevarication, allowing the plot to continue to grow.

B) CONVICTIONS IN SPAIN

According to the annual report of the CGPJ, in 2022 "it is the Social Security benefit claims that experienced the greatest increase in income", reaching 104,951 judicial proceedings, of which 43.6% of the appeals have been upheld against the Social Security.

Social Security usually dismisses claims to take advantage of the lack of confidence in

judges and in the judicial resolution period, in order to save public money that can be used for other things that win votes. See attached complaint.

No judge who has known about this matter has denounced the Social Security or the lower judges for prevarication, allowing the scheme to continue.

C) DELAY IN THE RETIREMENT OF SEAFARERS

In 2007, the Rodríguez Zapatero government updated the labor legislation for seafarers to incorporate international standards through RD 1311/2007.

The Social Marine Institute (Social Security agency) was the agency in charge of unifying the sources of data on the working life of these workers, as established in the aforementioned Royal Decree.

The Secretary of State for Social Security asked the Director General to break the rule so that the marine passbook (stamped by the Ministry of Development), which is the only document containing the complete working life of these workers, would not be used. In this way, the work history of the seafarers was falsified in order to delay their retirement, despite the fact that it is the most dangerous profession.

The General Director resigned for not accepting this order and they appointed Luis Casqueiro Barreiro who created the criminal plot, dying in 2020 with coronavirus and the same day of his death he signed an agreement, but the plot continued with the new General Director María Elena Martínez Carqués.

The ISM is one of the least transparent organizations in Spain.

In 2017, a seafarer victim of this scam, contacted the association ANVIPED and together they denounced this plot mediatically, in the big unions, in the seafarers' colleges, in the Parliament and in the judicial system. ANVIPED is one of the five members of the Denouncers of Judicial Authoritarianism alliance, which refers this and previous denunciations.

The first media that uncovered what happened was the prestigious newspaper La Voz de Galicia, but there were more than 20 publications, including one in the newsletter of the PSOE of Murcia with a photo of the complainants with a Senator, another in the newsletter of Comisiones Obreras and a special program on the public broadcaster RTVE.

This seafarer and the President of ANVIPED, asked the Director of the ISM to resolve the situation, escalating to two Secretaries of State, the two corresponding Ministers and the President of Spain Rajoy, but all of them ignored the problem. With Sanchez as President, they again requested the intervention of two Secretaries of State, the two corresponding Ministers and the President of Spain Sanchez, without resolving the problem. In 2022, ANVIPED contacted the new Minister of Social Security who maintains the situation.

There are no statistics on accidents or deaths caused by this criminal scheme. On February 15, 2022, the freezer ship Villa de Pitanxo sank in Newfoundland, two crew members who were supposed to be retired died. The family of one of them informed that he would retire the following month and because of his age, he was probably deceived by his falsified working life and should already be retired.

On March 19, 2019, the writer of this complaint, as President of ANVIPED denounced all the above mentioned politicians and several directors of the Social Security, for falsifying - or allowing the falsification - of the working life of more than 200,000 seafarers (181,726 recognized by the Social Security)- with the purpose of delaying the retirement of these workers, voluntarily through the falsified working life or, applying it, to deny retirement applications.

The complaint was forwarded to the State Attorney General's Office and its processing will be reported under the judicial system section.

This complaint is attached.

No judge who has known about this matter has denounced the Social Security or the lower judges for prevarication, allowing the scheme to continue.

E) DELAY IN THE RETIREMENT OF OTHER GROUPS OF PEOPLE

The Confederación General del Trabajo (CGT) has been denouncing for some time that the Social Security does not allow the application of the reduction coefficients established in Royal Decree 1698/2011, in order to retire at the corresponding age.

As in the case of seafarers, this Royal Decree was approved in 2011 to bring Spanish legislation into line with international law for exceptionally arduous, toxic, dangerous or unhealthy work with high morbidity or mortality rates.

CGT has worked with workers in sectors such as asbestos, cast iron, freight and passenger transport, petrochemicals, healthcare and cleaning.

CGT states that "the Social Security has paralyzed most of the files", even rejecting the applications, alleging the non-fulfillment of false requirements.

As in the case of seafarers, no information is published on workers who have died because they are still working, when they should be retired.

CGT has initiated several legal proceedings against the government.

No judge who has known about this matter has denounced the Social Security or the lower judges for prevarication, allowing the scheme to continue.

F) RETALIATION AGAINST WHISTLEBLOWERS

The Social Security has undertaken several reprisals against the two ISM whistleblowers. To the seafarer whistleblower it reduced the amount of retirement by 25% and to the association ANVIPED, after the letter to the Minister it has embargoed him three times, despite not having workers, so there can be no cause and if there were any it is prescribed; moreover, it has not informed ANVIPED of any sanction procedure. In these cases of such blatant corruption, prosecutors and judges dismiss any legal action against the Social Security.

In addition, for the criminal complaint against the Social Security for falsification of the seafarer's work history and prevarication for not granting the retirement, the judge sanctioned the ANVIPED lawyer who defended the seafarer and denounced the seafarer and the President of ANVIPED for slandering him and the director of the Social Security that he had prevaricated. Both were convicted and the conviction has been on

appeal in the Provincial Court of Cantabria for more than a year.

23. FROB

Corruption whistleblowers suspect that one of the biggest economic corruptions in Spain is taking place in the Governing Committee of the Fund for Orderly Bank Restructuring (FROB).

The FROB was created in 2009, as a consequence of the collapse of the Savings Banks with the international Crisis of 2008. Its mission was to cover up the high level of corruption in the Savings Banks, governed by politicians.

Officially, the purpose of the FROB is to manage the resolution processes of credit institutions and investment services companies, and it is therefore immersed in a highly corrupt sector of economic activity. The FROB's Governing Committee is made up of the following 11 members: Chairman, four members appointed by the Bank of Spain (one of whom will be the Deputy Governor who will hold the First Vice-Chairmanship of the Governing Committee), three representatives of the Ministry of Economic Affairs and Digital Transformation, appointed by the Minister with at least the rank of Director General, the Vice-Chairman of the National Securities Market Commission and two representatives of the Ministry of Finance and Public Function, appointed by the Minister with at least the rank of Director General. Also in attendance are the Comptroller General of the State Administration and the Director of the State Legal Service representing the State Attorney General's Office, which is part of the Ministry of Justice. These positions were held in 2022 by the following officials:

1. [Paula Conthe Calvo](#), Chairwoman of the FROB
2. [Margarita Delgado Tejero](#), First Vice-President and Deputy Governor of the Bank of Spain
3. Jesús Gascón Catalán, Secretary of State for Finance, main money laundering cover-up.
4. [Montserrat Martínez Parera](#), Vice President of the Comisión Nacional del Mercado de Valores (CNMV)
5. [Amparo López Senovilla](#), Undersecretary of the Ministry of Economic Affairs and Digital Transformation.
6. Carlos Cuerpo Caballero, Secretary General of the Treasury and International Financing
7. [Ángel Estrada García](#), General Director of Financial Stability and Resolution of the Bank of Spain
8. [Mercedes Olano Librán](#), Director General of Supervision of the Bank of Spain
9. [Francisco Javier Priego Pérez](#), Secretary General of the Bank of Spain
10. Javier Sánchez Fuentefría, Budget Director General
11. [Santiago Durán Domínguez](#), President of the Instituto de Contabilidad y Auditoría de Cuentas (Spanish Accounting and Auditing Institute)

The Government decided by Royal Decree-Law 1/2022, that the FROB would acquire 4.24% of Sareb (bad bank), reaching a stake of 50.14%. The transaction was carried out in the first days of April 2022.

On 11.04.2022, the management of Sareb's assets, valued at €25.3 billion, is entrusted to foreign entities: 55% Hipoges (the US multinational KKR is the majority partner since 2018) and 45% through two funds of the US Blackstone (Aliseda and Anticipa). It is conceivable that the Government has excluded Spanish capital real estate companies because of the ministers' continuous attacks on Spanish entrepreneurship, which makes corruption more difficult.

On the FROB's web page on the Resolution Funds it manages, it states that "the Single Resolution Board, has raised €13.7 billion in contributions to the URF corresponding to the 2022 financial year", coming from "2,900 banks and investment services companies".

24. MINORS UNDER GUARDIANSHIP

With the 2015 reform, guardianships of minors do not require judicial action. Since then, there has been a succession of headlines denouncing that it is a business, such as the following: "Los centros para menores, ¿acogida o negocio" (2018), "El negocio de los menores tutelados en España: 50.000 niños a 4.000 euros al mes del erario público" (2020), "El negocio en España de las tutelas de menores" (2021), "Menores como negocio " (2022), "Luces y sombras de los centros de menores: 'Hay demasiado negocio'" (El Mundo, 2022).

The relationship of minors under guardianship with prostitution and pederasty has also been denounced, and there are numerous cases of which the responsible officials ignore, implying that they are the ones who promote the business. Names have even been given of prosecutors and judges who participate in this business.

Some headlines about the sexual exploitation of minors under guardianship are the following: "There is prostitution of minors under guardianship throughout Spain" (El País 2020), "PSOE and PNV cover up another case of prostitution of minors under guardianship" (2022), "Save The Children calls for prevention protocols in centers for minors under guardianship in the face of cases of sexual exploitation" (Europa Press 2022). In addition, there are thousands of news of specific cases.

Psychosocial services invent family situations or psychological conditions of minors in order to take them away from their parents, even to the point of psychologically mistreating the minors. There are numerous videotaped cases of these corrupt practices in pursuit of the guardianship business.

The PSOE (political party in government) and the Popular Party (the largest opposition party, but a partner of the PSOE in all types of institutional corruption, including the guardianship and sexual exploitation of minors under guardianship), have been covering up the cases that appear for many years, both in Parliament and judicially through the Public Prosecutor's Office.

25. PROMOTION OF CRIME AND SOCIAL CONFLICT

In paragraph A) of heading SEVENTEENTH of the amplifying complaint of 17.01.2023, it referred to the disappearance of the prison sentence for embezzlement offenses committed by officials, but maintained it for the rest of the persons.

The Supreme Court, in an Order dated February 13, 2023, unanimously upheld the convictions of the secessionist Catalans, reproaching the legislative change and stating that it promotes the repetition of the non-compliance with the Constitution and the administrative, judicial and Constitutional Court resolutions.

In autumn 2022, the President of the Catalan Generalitat, Pere Aragonés, advanced that he will hold another referendum. In his last Christmas speech he reiterated this decision.

Regarding embezzlement, it reproaches the legislative change, arguing that it circumvents the "reinforced commitment assumed by our country to protect the public funds of the European Union. This is expressed in Directive 2017/1371, July 5, 2017, on the fight against fraud affecting the financial interests of the Union through criminal law, which in its art. 7 proclaims the duty to adopt the necessary measures to ensure that the crime of embezzlement affecting those community funds is punishable, in some cases, with a maximum penalty of at least 4 years of imprisonment and, in general, "...with effective, proportionate and dissuasive criminal penalties"". Logically, if when there was imprisonment, embezzlement was practiced on a large scale, with corruption almost reaching 8% of GDP (Eurosat 2018), if on top of that the penalty is lowered, the intended effect is to boost the impunity of embezzlers. The European Commission should initiate proceedings for non-compliance with the aforementioned Directive.

26. TRANS LAW FOR DESTROYING PERSONS

The Committee on Women's Rights and Gender Equality of the European Parliament considers that several laws of the Ministry of Equality do not respect European standards, namely the law known as "only yes is yes" and the trans law.

Therefore, on February 20, 2023, a mission of nine female MEPs went to Madrid to talk to the politicians involved in these laws.

On the same day, the Minister of Justice herself acknowledged to the MEPs that the risks of the trans law had not been assessed.

27. MENTAL HEALTH AND SUICIDES

In January 2023, the Ministry of Health published the Report with the survey on alcohol and other drugs in Spain (EDADES) in 2022. This report on the population between 15 and 64 years of age states that 13.7% have anxiety and of these 53.7% have had suicidal thoughts, 8.7% have depression and of these 52.5% have thought of suicide, 6.7% have insomnia and of these 6.7% have had suicidal thoughts.

In March 2023, the International Narcotics Control Board (INCB) published that Spain is the country with the highest consumption of benzodiazepines (anxiolytics) in the

world, 2,750 times more than Germany.

Suicide, like accidents, is categorized as an "external cause" death. It is often said that suicide is the failure of a society, in the sense that society creates an environment that makes it very difficult to live in. Logically, in a society where education, laws, judges and the economy are largely dependent on the public sector, this is the main external cause of suicide.

During the 2008 international crisis, the number of suicides increased in 2008 and 2009, being lower in 2010 than in 2007.

Between 2015 and 2019, the average number of suicides was 3,612, with a low of 3,539 and a high of 3,679 in 2017.

In 2020 there were 3,941 suicides, being the all-time record, surpassed in 2021 with 4,003 suicides.

In the interim preview for the first half of 2022, it said there was an increase of 11.8% over the same period in 2021.

All data are from the public entity Instituto Nacional de Estadística (INE).

On February 23, 2023, the United Nations published the news item "Suicide increases in the Americas while it decreases in the rest of the world", except for Spain.

28. JUDICIAL SYSTEM

A) GENERAL COUNCIL OF THE JUDICIARY (CGPJ)

The Organic Law of the Judiciary (LOPJ) establishes that the CGPJ will be composed of the President of the Supreme Court, who will preside over it, and twenty members, of which twelve will be Judges or Magistrates in active service in the judicial career and eight jurists of recognized competence (art. 566) and the members will be appointed by the Cortes Generales (art. 577), being, therefore, completely politicized.

The CGPJ has a Disciplinary Commission that has the function of resolving disciplinary proceedings against judges.

The judicial year begins in September, instead of coinciding with the calendar year, which constitutes an act of opacity for an annual denunciation or an annual institutional analysis. The European Union should correct this undemocratic situation. In spite of this, the General Council of the Judiciary (CGPJ) approves the annual report of the judiciary in July of each year, with enough time to be able to manipulate it, which constitutes a clear act of corruption, both of the CGPJ and of the governments of the bipartisanship (PP/PSOE/PODEMOS/IU) and their political allies. Therefore, it is not possible to use the official data of 2022.

The processing of disciplinary complaints and grievances corresponds to the Promoter of Disciplinary Action who is another judge and his corporatism comes to the following:

- It files most of the complaints, as the lawyers have denounced, even when a judge has prevaricated and the appeal has been upheld, failing to comply with the first of the causes foreseen in the LOPJ. For example, in the 142/2020

Informative Diligence.

- It does not denounce the prevaricating judges, in breach of its obligation, and, on the contrary, it denounces the whistleblowers, in violation of the Conventions against Corruption of the Council of Europe, the United Nations Convention against Corruption and Directive (EU) 2019/1937. For example in the informative proceedings no. 473/2019 and 142/2020.
- Informs of the possibility of making a patrimonial claim and does not process the complaint, as in file 2171/2023A01.

In May 2018, the press published that the Defensora del Abogado reported that lawyers complained that the CGPJ does not sanction the complaints they file and that none of the 15 judges sanctioned by the CGPJ in 2017 were sanctioned because of a complaint from lawyers. Numerous victims of judges claim the same; moreover, judges have no civil liabilities. Nothing has changed since then.

The grotesque disciplinary cover-ups of judges are public.

It is precisely civil, criminal and disciplinary impunity that drives judges not to comply with the law, especially so as not to confront other public officials, thus encouraging authoritarianism on the part of public authorities.

In 2022, the President, the 20 members and the Secretary General of the CGPJ were denounced by the media and the tax authorities for having millionaire bank accounts abroad and without declaring them for tax purposes. The AEAT has not processed the complaints.

In 2019, the CGPJ received 426 files of State Patrimonial Liability from the Ministry of Justice and issued 379 reports, one more unfavorable than favorable. The amount of 426 files is ridiculous given that there are hundreds of thousands of court proceedings with unjustified delays, but people do not claim because they know the corruption of the Ministry of Justice that processes these claims and, subsequently, of lawyers and judges.

B) THE JUDICIAL ENVIRONMENT

Spain has a judicial system of 8%, it is the judicial system that covers up public corruption, including administrative totalitarianism and corruption that is the biggest business in Spain (8% of GDP, Eurostat 2018). They are the prosecutors of corruption, the judges of corruption, the bar associations of corruption and the lawyers of corruption.

As befits a totalitarian (1985-2023), corrupt and autocratic (2018-2023) regime, institutions are coercive, even with the officials themselves, including the judicial system.

The officials of the judicial system are under pressure from the rest of the officials of the judicial system and the rest of the institutions, especially from the judges of the higher courts. The judges receive the actions of the higher courts through appeals filed in their own proceedings and they verify the high corruption of their superiors and cover it up to avoid reprisals. All prosecutors and judges fail in their obligation to denounce their colleagues who prevaricate.

A paradigmatic case is that of Margarita Robles, Minister of Defense. Being the President of a Section of the Provincial Court of Barcelona, the aforementioned Catalan Chief Prosecutor Carlos Jiménez Villarejo asked her to sentence the aforementioned Alberto Royuela to prison and the judge did so. The Supreme Court in cassation sentence nº 1.259/94 of 17/06/1994 declared the nullity and that the investigation should go back to the investigation with other magistrates. The Prosecutor's Office then withdrew the accusation and the case was archived. If the Supreme Court, seeing the prevarication of these judges, had denounced them as is its obligation, Margarita Robles would not have embarked on judicial prevarication and would not have been Minister.

For the same reason, the judges coerce and repress the litigants and the lawyers who oppose them, making the judicial system one of the most coercive public services for all.

C) PERSONAL CHARACTERISTICS OF PROSECUTORS AND JUDGES

Logically, the characteristics of judges are conditioned by totalitarianism, authoritarianism, corruption and lack of responsibility.

The late, popular physician and social activist Jesús Candel, known as Spiriman, described the judges who prevaricated against him as hijoputas (bad people).

The media have reported on the pederasty of prosecutors and judges of the Supreme Court, the aforementioned Commissioner Villarejo on the cocaine consumption of judges controlled by the CNI ("control of togas").

In general, as is typical of a decadent society like Spain's, it can be said that judges are vicious and their vices are out of control due to their impunity.

Judges tend to be psychopaths by human condition (the majority of the population does not want to be a judge) and the judicial system encourages psychopathy, both because of work overload that leads them to file cases very lightly and not to study the proceedings sufficiently, and because of their criminal environment (generalized prevarication of prosecutors and judges and lawyers).

The psychopathy of judges is public and, for this reason, psychopathy tests have never been given to judges, because this would lead to leaving Spain without judges.

There is also no drug testing, but there is a significant percentage of judges who are cocaine addicts (more than 10%) and who work under the influence of cocaine. There is research on more than one hundred specific judges and the result of those who used narcotics and those who did not.

The same situation applies to prosecutors.

Most Spanish prosecutors and judges have serious mental disorders.

D) PROFESSIONAL CHARACTERISTICS OF JUDGES

In 2015, the articles on civil liability of judges for actions in the exercise of their office were repealed. Judges have immunity from criminal liability, but judicial prevarication is not punishable by imprisonment, with some exceptions. In practice, this means absolute impunity in the face of any complaint from a citizen and an almost certain conviction when the Government, through the Public Prosecutor's Office, denounces

them.

Judges judge themselves, which encourages corporatism and total impunity. In fact, only the judges that the politicians want are condemned, through the Public Prosecutor's Office, and all complaints against judges are dismissed. In the Spanish Constitution of 1812 (Cortes de Cadiz) judges were judged by a popular court.

Judicial prevarication is only condemned with imprisonment when it is carried out in a criminal case and there is a direct injured party who denounces, because prosecutors and judges of higher instances never denounce judicial prevarication, despite the fact that they commit a crime with it.

The impunity and excessive power that judges of unipersonal courts (juzgados) have, as well as the usual dismissal of appeals and political pressures in their case, plus the authoritarian characteristics that lead them to be judges, means that most judges have a high degree of psychopathy, generally undiagnosed because psychopathy checks are not done and judges do not go to psychiatrists.

Logically, the totalitarian drift of the Government has driven the psychopathy of the judges, which grows as one rises to higher levels.

Sexual vices, including pederasty, are also common among judges, just as among politicians. In 2018, the case of prosecutors and Supreme Court judges who traveled to Cartagena de Indias (Colombia) for a work meeting and were seen with minors was uncovered.

The degradation of judges goes hand in hand with institutional degradation which, in turn, is aligned with the global decadence of the West, of Europe and of Spain.

More than one hundred judges have been denounced for having foreign bank accounts that have not been declared for tax purposes.

E) JUDICIAL MALFEASANCE NETWORK

Juan Alberto Belloch Julbe created at the end of the 20th century, a network of judicial prevarication that was still operative in 2020 and that is probably being passed on, since 2022, to José Luis Rodríguez Zapatero (President of Spain 2004-2011).

Belloch was Minister of the Interior and Justice (1993-1996), Mayor of Zaragoza (2003-2015), currently Criminal Magistrate in the Provincial Court of Zaragoza.

This network of judicial prevarication has hundreds of Spanish judges in its ranks.

The network was inspired by the Catalan judicial and tax/judicial prevarication network created by the Catalan Chief Prosecutor José María Mena in Catalonia. Belloch found out about it, probably because Margarita Robles, Minister of Defense, informed him about it when she was Secretary of State of the Interior, being Minister Belloch, having been a judge in Catalonia for several years.

Mena's two lieutenants (members of the judicial police under Mena's orders) were in charge of contacting the judges and managing the judicial matters in which they were to prevaricate, even auctioning the results of the criminal judicial proceedings among the parties involved.

Between 2015 and 2020, Belloch entered from this network of prevarication about 2,000 million dollars, although this amount could be only 10% that Belloch gave away to the U.S. organization led by José Luis Rodríguez Zapatero in Europe. In the Alliance's complaint of 21.04.2022 in the European Commission there are details about the money.

It is not known whether the magistrates of the Supreme Court and the Constitutional Court are part of this network or whether Belloch takes advantage of the fact that they usually cover up judicial prevarication.

The Royuela File contains more than 10,000 sentences of the judicial prevarication networks of Mena and Belloch, as well as hundreds of payments of billions of euros, which can be verified.

In Spain, judgments are sold every day in the civil and criminal jurisdictions.

F) ZAPATERO BRIBES 68 JUDGES IN MADRID

Los Royuela have made public that José Luis Rodríguez Zapatero has bribed 68 judges in Madrid at the end of 2022, to defend his interests (US terrorist gang for which he works, called La Organización, and PSOE). The courts are 16 of instruction (nº 3, 8, 11, 14, 16, 17, 21, 25, 27, 29, 30, 33, 37, 40, 41 and 47), 9 of Penal (nº 5, 6, 10, 13, 15, 17, 22, 25 and 26), 26 of 1st instance (nº 10, 13, 16, 20, 22, 27, 30, 36, 38, 44, 45, 49, 51, 55, 59, 64, 68, 70, 72, 82, 84, 87, 91, 94, 100 and 102), 6 commercial (Nos. 2, 3, 4, 5, 5, 6 and 10) and 11 contentious-administrative (Nos. 1, 4, 6, 8, 12, 13, 14, 17, 21, 26 and 30). Each of these judges received 100,000 Euros, by means of a bank transfer from Mexico, in the NBG BANK of Malta.

Three of these judges have been denounced for corruption, specifically: Margarita Valcarce de Pedro of the Juzgado de Instrucción nº 16, Juan Carlos Peinado García of the Juzgado de Instrucción nº 41 (who will be discussed in one of the cases in the Supreme Court) and M^a Gladys López Manzanares of the Juzgado de 1^a Instancia nº 64.

Probably these judges were part of the referred network of judicial prevarication of Belloch, given the implication of this one with The Organization, proven indiciously in the referred denunciation of the Alliance of 21.04.2022 in the European Commission.

G) SUPREME COURT

Despite the landmark judgment ECLI:ES:TS:2017:7770A that annuls the appeal, due to the absolute lack of defense and the public defender is denounced collegially (although he should have been criminally denounced for professional disloyalty), this practice has not been extended and is not applied to most of the inadmissible appeals nor are corrupt lawyers denounced in order not to start a confrontation, despite the fact that this is what Spain needs.

The chambers of the Supreme Court have never criminally denounced the prosecutors and judges who have intervened in the proceedings that reach them, promoting prevarication.

The chambers of the Supreme Court have never criminally denounced lawyers who defraud their clients, constituting one of the pillars to boost the worrying practice of lawyers defrauding their clients. Bar associations also cover up this widespread practice.

The rest of the judicial instances take the example of the Supreme Court and also cover up the crimes of lawyers, prosecutors and judges, of higher and lower instances, of which they have knowledge through appeals against the resolutions.

A significant fact is that the General Council of the Judiciary has never provided statistics on complaints and rulings against lawyers, prosecutors and judges.

H) SUPREME CRIMINAL COURT AND TAX COMPLAINTS IN 2022

In 2022, the aforementioned Royuela and Martínez filed a tax complaint against 10 magistrates of the Criminal Chamber of the Supreme Court, for having millionaire accounts abroad, without declaring them to the AEAT. This Chamber has 16 magistrates.

Also denounced were the following two lawyers of the Administration of Justice (Court Clerks): Tomás Yubero Martínez and María del Carmen Calvo Velasco, as well as two prosecutors: José Javier Huete Noguera (Chief Criminal Chamber Prosecutor) and Isabel Rodríguez Mateo. However, not all LAJs or all criminal prosecutors of the Supreme Court were investigated.

The judges denounced are the following: Manuel Marchena Gómez (President of the Chamber), Miguel Colmenero Menéndez de Luarca, Pablo Llarena Conde, Ana María Ferrer García, Susana Polo García, Andrés Martínez Arrieta, Andrés Palomo del Arco, Vicente Magro Servet, Julián Artemio Sánchez Melgar, Carmen Lamela Díaz and Ángel Luis Hurtado Adrián. The first seven have been denounced in the media or otherwise for unjust, authoritarian and totalitarian resolutions.

The press has criticized numerous resolutions of the Criminal Chamber of the Supreme Court. Without being exhaustive, some resolutions that show the corruption of this Chamber, which drags down the entire criminal judicial system first and then all judicial jurisdictions, are the following:

1. On 08.06.2018, the magistrates Manuel Marchena Gómez (President of the Chamber), Andrés Martínez Arrieta, Miguel Colmenero Menéndez de Luarca, Juan Ramón Berdugo Gómez de la Torre and Antonio del Moral García (the first three tax and criminal defendants), dismissed the cassation appeal filed by Manos Limpias, where it was requested that the Infanta Cristina de Borbón be criminally convicted, since it was proven that she was a necessary cooperator of the economic crimes of her husband, which were given as proven facts in the sentence of the Provincial Court of the Balearic Islands. This Provincial Court had also exonerated the Infanta, while the Court of Instruction had sustained her criminal guilt. After the Supreme Court sentence, the examining magistrate publicly stated that the acquittal was unjust and Miguel Bernad, founder and Secretary General of Manos Limpias, was retaliated with a false police report and his imprisonment for a multitude of fabricated crimes.
2. On 01.10.2018, María del Carmen Rodríguez-Medel, judge of the Court of Instruction No. 51 of Madrid, stated that she should file the criminal case against the aforado Pablo Casado (President of the PP) for prevarication and bribery, following the instructions of the Supreme Court order that rejected her reasoned statement to charge the politician. The judge stated that "The usual requirements

of the jurisprudence to open a criminal investigation and summon any person to testify as investigated are being significantly raised". In reality, the Supreme Court increased the impunity of the aforados. The judge did not dare to criminally denounce the magistrates for prevarication, despite her legal obligation, because she knows that the Supreme Court itself would cover up for them and that she would suffer reprisals. The Supreme Court justices who signed the order are: Manuel Marchena Gómez, Pablo Llarena Conde, Ana María Ferrer García, Miguel Colmenero Menéndez de Luarca and Francisco Monterde Ferrer (the first four denounced tax and criminally and the last two covered up the murder of Alberto Royuela's son in 2007).

3. On 09.10.2019, the magistrates of the Supreme Court Susana Polo García, Andrés Martínez Arrieta, Andrés Palomo del Arco, Vicente Magro Servet and Antonio del Moral García (the first four denounced tax and criminally), maintained the convictions, reducing the sentences, of eight young people for assaulting two members of the Civil Guard. There were several irregularities in the procedure, even accusing of police set-up, and great political contestation, as well as from Amnesty International and the European Parliament, due to the irregularities and the disproportionality of the sentences.
4. On 09.07.2020, by Providence, Manuel Marchena Gómez, Miguel Colmenero Menéndez de Luarca and Susana Polo García (the three denounced tax and criminally and the second covered up the murder of the son of Alberto Royuela in 2007) inadmissible to process the appeal against the conviction of a lawyer of the association ANVIPED promoter and member of the Alliance that presents the present complaint, by denunciation of the judge himself pointed out for his corruption in the slanderous writing, having as origin a civil reprisal to a whistleblower of judicial corruption and Secretary of the Board of Directors of ANVIPED. The STEDH of the Ravelo case (another lawyer convicted for slandering corrupt judges) and the Supreme Court's own ruling overturning the conviction of this lawyer on the basis of the STEDH, where it was said that the conviction was an act of intimidation against all lawyers, were not considered. Neither was the proven fact that the President of ANVIPED, and not the lawyer, had written the libelous letter and that the President had not even been denounced. The European principle NON BIS IN IDEM did not help either, since the judge also denounced the lawyer in his Bar Association and the latter sanctioned him (the Bar Association of Madrid is the most corrupt in Spain, as much as these magistrates of the Supreme Court, and they also coerce lawyers so that they do not confront judicial corruption). Not only is the judge not charged, but the complainant is condemned for acts performed by another.
5. On 16.07.2020 (one week after the previous inadmissibility), the same three totalitarian magistrates, by Providence inadmissible the cassation appeal of the same lawyer for another conviction for slandering the corrupt investigating judge of the previous case Juan Carlos Peinado (bribed by José Luis Rodríguez Zapatero and possible member of Belloch's judicial prevarication network). In addition to the above grounds, except for NON BIS IN IDEM, DIRECTIVE(EU) 2019/1937 was used. The intimidation has worked because

the lawyer has left the profession.

6. On December 18, 2020, Manuel Marchena Gómez, Pablo Llarena Conde, Vicente Magro Servet, Antonio del Moral García and Juan Ramón Berdugo Gómez de la Torre (the first three accused of tax and criminal charges), filed fifty complaints against the Government for its actions related to the coronavirus pandemic and the purchase of health material. The Order states: "This statement is not an obstacle for the imputation of a possible crime of embezzlement, also implicit in other complaints or accusations that attribute to the Government "*failed*" or "*fraudulent*" material acquisitions, to be the object of investigation before the organs of the criminal jurisdiction. It will thus be possible to clarify whether the acquisitions imposed by the pandemic - with the legal framework of exceptionality defined by its seriousness - were in accordance with the requirements and guarantees imposed by administrative contracting, thus excluding any suspicion of favoring oneself or third parties". The Chamber should have referred the complaint to the Courts of Instruction of Madrid and, above all, it cannot say "thus excluding any suspicion of favoring oneself or third parties", because it is ordering the courts to file the offenses. This use of the Language of Institutional Corruption" is common in administrative and judicial instances. This is how these judges gain the favor of politicians that will get them promoted in their careers.
7. On 10.02.2022, by Order, Manuel Marchena Gómez, Miguel Colmenero Menéndez de Luarca, Susana Polo García, Vicente Magro Servet and Juan Ramón Berdugo Gómez de la Torre (the first four accused of tax and criminal charges), filed the complaint of the aforementioned Royuela and Martínez against Enrique Bañeres Santos, Senior Prosecutor of Catalonia, and Concepción Talón Navarro, Chief Prosecutor of Barcelona, for bribery and money laundering, with the same information as the tax complaint, Superior Prosecutor of Catalonia, and Concepción Talón Navarro, Chief Provincial Prosecutor of Barcelona, for bribery and money laundering, with the same information as the tax complaint, and for belonging to a criminal gang led by the retired prosecutor José María Mena Álvarez, in which the Minister Margarita Robles participates. The Government, through the prosecutor, requests the file, arguing that it is a denunciation and not a complaint as provided by the LOPJ. Neither the prosecutor nor the judges denounce the accused in order to verify the serious facts denounced.
8. On 03.03.2023, by means of an Order, Manuel Marchena Gómez, Pablo Llarena Conde, Andrés Palomo del Arco, Javier Hernández García and Antonio del Moral García (the first four accused in tax and criminal proceedings), exculpates Fernando Clavijo Batlle, Senator of Coalición Canaria, for his actions as Mayor of San Cristóbal de La Laguna in Tenerife. The Criminal Chamber agrees with the examining magistrate of the Court of Instruction No. 4 of that locality that raises the case in that "there were more than one hundred decrees issued to lift the objections formulated by the municipal intervention, thus revealing a reiteration in that practice both in the temporal and material scope, that denotes a generalized, habitual and not punctual or particular use based on reasons of

urgency and/or emergency, as it pretends to assert for its justification", that is to say, that the municipal intervention found irregularities and the Mayor to justify them made one hundred irregular decrees. But for these magistrates, one hundred resolutions contrary to law to cover up other actions contrary to law, are not sufficient to commit a crime of prevarication consisting of "knowingly unjust resolutions", acting contrary to the "extensive and detailed report, comprising folios 1 to 118" of the investigating judge who also "makes a list of the same (folios 118 to 125)". The judges adopted the criterion of the Government, as explained in the Prosecutor's report.

9. In March 2023, the criminal case against the Deputy of the Partido Popular (PP) reached the Supreme Court. The cause arrives because the mixed court nº 2 of Trujillo inhibits itself due to the deputy's immunity and raises the cause with a detailed exposition of the alleged crimes when the deputy was mayor. The examining magistrate was Andrés Palomo del Arco (tax denounced). Dates were set for the hearing of several witnesses, but they were not carried out and the judge closed the investigation. The Deputy requested the nullity of the proceedings and the dismissal of the case. This request was denied by the judge, and the Deputy appealed, but the appeal was upheld on the grounds that the investigation period had ended without the investigation period having been extended, and therefore all subsequent proceedings should be declared null and void. Neither the prosecutor nor the judge had requested an extension of the deadline. In 2023, the irregularities continued.

These magistrates follow political orders through the prosecutors, they make a mockery of legality and of the investigating judges who raise the cases of the aforados, making them see that it is not possible to act criminally against this class that has criminal impunity.

Susana Polo García has been denounced for being one of the magistrates who, in the High Court of Justice of Madrid, denounced the writer of this report as retaliation for filing a complaint against 3 judges of Madrid and 4 magistrates of the Provincial Court of Madrid, who covered up their crimes in the same conflict. This case is part of the complaint for criminal reprisals against the social sector. A historic 18-page brief by the defendant was used to file this criminal reprisal, revealing the authoritarianism and totalitarianism of the magistrates. The promotion of this magistrate to the Supreme Court is related to her intervention in this criminal proceeding, as is the case of several of her colleagues.

Only a few resolutions of the Criminal Chamber of the Supreme Court have been described, but hundreds of anti-judicial resolutions that have raised the level of impunity of public authorities and, with it, the level of corruption and decadence, could have been included.

Like the CGPJ, the Supreme Court publishes its annual report in July of each year, with information from the previous calendar year. From this data we can highlight the criminal cassation proceedings to correct the blunders and corruption of lower courts, which are as follows:

YEAR	2021	2020	2019	2018	2017
Cassation	7.688	6.057	6.040	4.485	3.570
Variation	27%	0%	35%	26%	
Inadmitted	5.675	3.608	3.825	2.645	2.113
" %	57%	-6%	45%	25%	
" % cassation	74%	60%	63%	59%	59,00%
Rejected			90%	87%	
Dear					

It can be said that with the Sanchez governments the number of appeals has practically doubled, evidencing the negative evolution in the conformity with the sentences and with the appeal of the same.

Also noteworthy is the high percentage of cassation appeals that are inadmissible due to lack of interest in the case. Given that it has taken time to incorporate more lawyers to resolve the increase in proceedings, it is reasonable to think that the increase in the number of inadmissions is due to the overload of work, the lack of professional rigor and the impunity of the members of this high court.

The annual report of the Supreme Court does not provide information on the percentage of appeals upheld.

The Criminal Chamber has never convicted members of the Government or prosecutors or judges, driving corruption.

I) CONTENTIOUS LEGAL PROCEEDINGS

The increase of totalitarianism of the Government, has boosted totalitarianism in all public administrations, causing that, "in the contentious-administrative jurisdiction 249,367 matters have been entered in 2019, with an increase of 19.7% over the previous year", leaving 211,616 unresolved, which represents a growth of 12.5% over 2018.

J) UNEXECUTED COURT JUDGMENTS

The 2021 report of the CGPJ states that 2021 ended with 2,043,951 civil judgments pending execution (3.5% more than in 2020), while 620,927 had been resolved (19.8% more than in 2020). In 2021, a great effort was made to increase the number of judgment executions, but there is a gap of close to three years of delay in civil judgment executions. Even though there has been an improvement in the time taken to resolve civil litigation, the high volume of injured parties due to the lack of enforcement of civil judgments indicates another serious structural dysfunction of the rule of law, in terms of the efficiency of the civil judicial system.

The report indicates that 222,640 sentences had not been executed and that 264,009 had been resolved, therefore, there was a delay of almost 10 months. A total of 165,624 executions were registered, so an important effort has been made, resolving almost one hundred thousand more executions than those entered. If the situation is maintained, it

can be inferred that an efficient situation could be reached in approximately two years. The high volume of those harmed by the lack of execution of criminal sentences indicates another serious structural dysfunction of the rule of law, in terms of the efficiency of the criminal justice system.

It is unacceptable that the 2022 report has not been published as of the date of this complaint.

29. CONSTITUTIONAL COURT

In section B) of the SIXTEENTH heading of the amplifying complaint of 17.01.2023, several appointments in the Constitutional Court were denounced. The Constitutional Court itself, under the presidency and vice-presidency of communists, recognizes that its judges are not impartial, but defend the positions of the Government.

On February 7, 2023, the Plenary of the Constitutional Court admits the abstention of Judge Juan Carlos Campo in several matters because he is the husband of the President of the Congress of Deputies and these matters are decisions of the Congress, as well as decisions of the Council of Ministers of which Campo was a member as Minister of Justice. It also approves the abstention of the magistrate Laura Díez Bueso in an appeal filed by the right-wing political party Vox. However, it does not admit the recusal against Judge Ricarso Enríquez Sancho. These facts are significant for the following reasons:

1. They show that the Constitutional Court has several members who do not meet the requirements to be so, as stated in the previous complaint. Two magistrates recognize this by promoting their abstention in several matters.
2. They show that the Constitutional Court has several members whose priority is to follow the Government's guidelines.
3. They show that the Constitutional Court admits abstentions because the law establishes that they would be sanctioned if they are not admitted. This is also common in the courts of the judiciary.
4. They show that the Constitutional Court disallows recusals because the law establishes that they would be sanctioned if they are admitted for not promoting their abstention. This is also common in the courts of the judiciary.

30. DRUG TRAFFICKING AND MURDERS

A) PSOE CREATES THE GAL TERRORISTS

The PSOE leadership created the terrorist group called Grupos Antiterroristas de Liberación (GAL). According to the Royuela File, Cándido Conde-Pumpido was paid by Felipe González to cover for him as the creator of the GAL in the Supreme Court, which he did.

Numerous newspapers have reported several assassinations of witnesses, prosecutors and judges handling political corruption cases.

B) SPANISH PARLIAMENT. MASS MURDERS

On October 20, 2021, José Manuel Villarejo Pérez, retired Commissioner of the National Police, appeared in the Congress of Deputies. Numerous conversations of this former Commissioner with judges, politicians and other high-ranking officials have been made public, evidencing the great power of this Commissioner, his great corruption and his leftist ideas. In this appearance, the former Commissioner said the following: "There is a shadowy Triad which is: CNI, an embryo of the Anti-Corruption Prosecutor's Office, which are 10, 15, no more, a sect of Illuminatis who decide everything and, then, internal affairs of the Guardia Civil, of the Police. All of them decide who is destroyed, quietly". The Commissioner also spoke of the "Pi Section" of the CNI, which was dedicated to "physical eliminations", as Mena also called AEAT. The CNI is the National Intelligence Center was created in 2002 as the successor of the Superior Center of Defense Information (CESID).

No deputy and no journalist asked what he was referring to or who the members of this "sect" were or who had been murdered. They all knew the answers to these questions.

Based on the Royuela File, written and economic documentation of thousands of actions of some of the members of this "sect" have been reported, but, for the reasons described, all tax, police and judicial reports are covered up.

The Royuela File provides written and economic documentation of thousands of actions of some of the members of this "sect".

C) EMBRYONIC ANTI-CORRUPTION PROSECUTOR'S OFFICE

Commissioner Villarejo said that one of the parts of the "Triada tenebrosa" was the "embryo of the Anti-Corruption Prosecutor's Office".

In 1995, Spanish President Felipe Gonzalez created the Anti-Corruption Prosecutor's Office to try to centrally cover up the corruption of the PSOE and organize the corruption of its political adversaries.

For this function he chose Carlos Jiménez Villarejo, who was Chief Prosecutor of Catalonia, as Anti-Corruption Prosecutor.

Mainly, this prosecutor was chosen because he had provided the PSOE with an institutional terrorist group (metamafia) that assassinated whoever was needed, created in the own Prosecutor's Office of the High Court of Justice of Catalonia, of which he himself was the Chief. In addition, these terrorists financed the PSOE with the profits of their criminal activities. This terrorist group has been the largest in the history of Spain, with more than 2,000 documented and denounced murders. As mentioned in the section on the AEAT, José María Mena Álvarez, the prosecutor who created this metamafia, had been denounced in the AEAT for laundering more than 200 million.

Carlos Jiménez Villarejo was Chief Prosecutor of the High Court of Justice of Catalonia (1989-2003) and, before that, he was Prosecutor of the now defunct Territorial Court of Barcelona since 1962.

In July 1989, José María Mena Álvarez was appointed Delegate Prosecutor for the prevention and repression of illegal drug trafficking in Catalonia (Catalonia).

The Attorney General of the State, responsible for bringing these two communists together was Javier Moscoso del Prado y Muñoz who was in this position from 1986 to 1990. Previously, Moscoso del Prado was Minister of the Presidency between 1982 and 1986, under Felipe González.

Precisely the high knowledge of drug trafficking of Mena, made him take control of the business, even killing the competition, first in Catalonia, then throughout Spain and until December 31, 2021 in Germany (with Some Mafia), France (with the Marseillaise Mafia), Ireland, Italy (with the Calabrian Mafia) and the Netherlands (through institutional contacts of the Minister Margarita Robles, according to the Royuela File). Since 01.01.2022, José Luis Rodríguez Zapatero (President of Spain 2004-2011) replaced Mena.

Minister Margarita Robles and former Minister Dolores Delgado, coincided with prosecutors Mena and Villarejo in Catalonia, so, knowing that the PSOE promotes corrupt people, it can be inferred that they became ministers because of their knowledge of Mena's metamafia and his relationship with the PSOE. In the Royuela File there is evidence of the criminal relationship of Margarita Robles with Mena and the criminal relationship of Dolores Delgado with Mena since January 2021.

D) ORE METAMAFIA

Prosecutor José María Mena Álvarez, created a metamafia using as lieutenants two police officers from the judicial police who worked for him: Civil Guard Sergeant Rafael García Peña and National Police officer Juan Manuel García Ruiz. The two lieutenants were denounced before the Tax Agency in 2004 for laundering millions of dollars and were sanctioned for their corruption.

In addition to the economic contrast, the following procedures demonstrate the veracity of the murders of this metaphor:

1. On April 17, 2006, the Supreme Court registered the entry of a complaint by Alberto Royuela Fernandez against the three capos of this metamafia, the two policemen (Mena's drug dealers) who murdered his son Javier Royuela Samit and other participants. The complaint was processed in Appeal 20206/2006, by five magistrates and among them were the aforementioned Miguel Colmenero Menéndez de Luarda and Francisco Monterde Ferrer. Information was provided on the corruption of the magistrates and documentation of other murders. By Order of 09.01.2007, it was declared incompetent due to the retirement of the Prosecutor José María Mena Álvarez, losing his immunity. The magistrates did not send the complaint to the competent courts as was their obligation, facilitating the subsequent cover-up. None of the Magistrates denounced Royuela for the documentation he presented on his corruption or that of his wives. Javier Marzal made the following request to the General Council of the Judiciary: "I request the ruling of January 9, 2007 of the Criminal Chamber of the Supreme Court, of Appeal No. 20206&2006, by which the complaint of Alberto Royuela Fernandez is inadmissible. In addition, due to its historical interest, I request that this sentence be made public, with the name of the plaintiff". This request was registered under number 2021034178. The CGPJ responded that "After examining the issue raised in your letter, it cannot be dealt

with because it does not fall within our competences. The access and delivery of copies of a procedure is a function of the lawyer of the Administration of Justice, who is responsible for assessing the request and adopting a resolution", leaving unanswered the request for it to be published, which it has done on other occasions. This refusal is part of what is the Language of Institutional Corruption (LCI), which indicates to any official who is shown the answer that it is a procedure to be covered up.

2. Diligencias Indeterminadas/09, with Reference Number ATC, in the Superior Court of Justice (TSJ) of Catalonia. In 2009, Alberto Royuela denounced in this TSJ, anonymously, 816 murders documented through Mena's own manuscripts, committed by Mena's metamaфия, including that of the father of the President of this TSJ and several of his associates. The President of the TSJ asked the Chief Prosecutor of the TSJ to be provided with Mena's handwritten documentation. With the documentation received from the archives, she was not only able to verify the authenticity of the manuscripts, but also found documentation of another 312 murders, totaling 1,182 murdered, whose names and manner of killing appeared in the notes. The PSOE had commissioned more than 50 murders and more than 20 lawyers had commissioned more than 200 murders. The President prevented the destruction of documentation ordered by a corrupt judge at the request of Mena and the President denounced the judge, for which he was sanctioned. The President also prevaricated for Mena. Mena met with the Chief Prosecutor and the President, probably to scare them by informing them that he had studied the lifestyle of the President's two sons and how to assassinate them; therefore, the President filed the proceedings and resigned as President of the TSJ. On 17.08.2009, the Chief Prosecutor of this TSJ of Catalonia, informed the President that she had denounced the facts to the CGPJ.
3. At the direction of the King of Spain, in 2019 Alberto Royuela sent nearly a thousand complaints, each one for a murder, to the courts that were processing the deaths reported or found in the aforementioned 2009 Indeterminate Diligences. Only about 40 courts responded that they were filing the complaints. It should be recalled that in the notes of many of these murders were the bank payments in several accounts at UBS Credit Suisse in Switzerland.
4. On 08.03.2021, Javier Marzal requested from the CGPJ the file where the referred complaint of the Chief Prosecutor of the TSJ of Catalonia for 1,182 murders was processed. This request was processed in the CGPJ Exp. No.: 010561/2021A01. The Citizen Attention Unit of the CGPJ responded that it was not their responsibility and to ask another department instead of transferring the request to them, which is what the Citizen Attention Unit is for, where all requests from citizens are received. Marzal made allegations, but each response contained a greater mockery. The use of the Language of Institutional Corruption (LCI), instead of reporting the non-existence of the procedure, is another proof of the veracity of the 1,182 murders. These facts were reported to the European Commission on 27.01.2021 and are still pending.
5. On 18.03.2021 Marzal denounced this response and the CGPJ of 2009 to the State Attorney General's Office for covering up the 1,128 murders, being

processed in file No. Ref. S.T. 177/2021. Álvaro García Ortiz, Chief Prosecutor of the Technical Secretariat, in a resolution of 30.03.2021 filed the complaint because "it is not deduced the existence of sufficient evidence to justify an investigation by the Public Prosecutor's Office". On 19.07.2022 the Council of Ministers proposed this prosecutor as State Prosecutor General, appointed by Royal Decree 675/2022, of 1 August. These facts were reported to the European Commission on 27.01.2021 and are still pending.

6. On 06.08.2021, Santiago Royuela denounced in the Audiencia Nacional the 322 murders that had been covered up by the Director of the Catalan forensic experts. In all of them it was stated how much had been charged and in which bank account at UBS Credit Suisse in Switzerland it had been paid, as well as the name of the murdered and who had commissioned the murder (the PSOE in some cases). Information was also provided from the 2004 tax records of Mena and his lieutenants, as well as \$30 million collected by Mena in 2020. On 27.08.2021, Javier Marzal denounced the same murders, summarizing the facts and relying on Royuela's denunciation and documentation. The denunciations were processed in the DPPA 369/2021 of the Central Court of Instruction No. 5. The Government, through the public prosecutor, ordered the judge to say that there was no crime of terrorism and that the money laundering by acquiring real estate in France had been carried out in Spain because the perpetrator was a Spaniard and, therefore, the National Court was not competent, being the Courts of Barcelona the competent ones. There was no reference to the collections in Switzerland of the murders. It was appealed in reform, but the judge maintained what had been said. It was appealed on appeal, sending the appeal to another court, so the correction was requested to the Presidency of the Audiencia Nacional because two courts were involved, on 11.02.2022 it said that it should be requested to the addressee court, it was done and the latter not only did not answer but sent it to the courts of Catalonia, where Mena was Chief Prosecutor. It could be that the Ministry of Justice, which controls the e-mail of the Audiencia Nacional, prevented this message from arriving. It has been denounced in the General State Prosecutor's Office and in the Prosecutor's Office against corruption that Mena bribed with several million Euros the Chief Prosecutor of Barcelona and the Superior Prosecutor of Catalonia. The Barcelona Courts did nothing for ten months, summoning the two complainants in December 2022 through the service of notifications, instead of doing it from a Court of Instruction. These facts were denounced to the European Commission on 27.01.2021 and are still pending processing.
7. On 29.12.2021, Javier Marzal denounced to the Attorney General's Office and to the Special Prosecutor's Office against Corruption and Organized Crime, that Mena had murdered the wife of his lieutenant Peña, on the understanding that she was leaking the notes to the Royuelas; furthermore that he was going to murder, with approximate dates, Alberto Royuela and his son Santiago Royuela. He had also ordered an investigation of twenty-three prosecutors in Catalonia and of the six magistrates of the Supreme Court (in the notes appear the names of all of them). Finally, it was denounced that Mena had bribed Francisco

Bañeres Santos, Superior Prosecutor of Catalonia, with 5 million Euros, and Concepción Talón Navarro, Chief Provincial Prosecutor of Barcelona, with 3 million dollars, giving complete banking information. The following day (30.12.2021) Diego Villafañe, Lieutenant Prosecutor of the Technical Secretariat of the General State Prosecutor's Office replied that he was referring the complaint to the Provincial Prosecutor's Office of Barcelona, despite the fact that the Chief Prosecutor of that office and her boss were being denounced for bribery.

8. Two days later, 31.12.2021, Marzal filed an additional complaint against Mena, in the same prosecutors' offices, because he had been hired to murder 10 people (6 in Spain, 3 in France and 1 in Denmark). None of the prosecutors' offices responded. It is worth mentioning that the Attorney General of the State was Dolores Delgado, denounced for substituting Mena in cocaine smuggling. Mena subcontracted the French hitman Pierre Antoine Roux (one of those recommended by the Marseille mafia) for 2 million dollars and it is known that he murdered seven of them because he had agreed to pay each time a murder was confirmed and seven payments were made. These facts were reported to the European Commission on 27.01.2021 and are still pending. The National Intelligence Center (CNI) killed the hitman.

Los Royuela and ACODAP have denounced several mass graves with hundreds of murdered people from Mena, giving the location of each one.

31. ACTION AGAINST CORRUPTION

A) SPECIAL ANTI-CORRUPTION PROSECUTOR'S OFFICE

The government of Felipe Gonzalez, in his last year in office, created the Anti-Corruption Prosecutor's Office with a prosecutor who was Carlos Jimenez Villarejo.

The media reports that the prosecutor José María Peña (Chief Prosecutor of Barcelona) proposed that his boss Carlos Jiménez Villarejo (Chief Prosecutor of Catalonia) be the Anti-Corruption Prosecutor. This historical fact evidences the power that prosecutor Mena had in the PSOE and that the media knew it (Mena had several editors of the main newspapers on his payroll).

Prosecutor Mena had that power because of the more than 50 murders he committed on behalf of the PSOE, including military, politicians, journalists, athletes and other media personalities. Precisely those who commissioned the murders are part of that group that looked like a sect of Illuminati and who decided who they "destroyed" through their "physical elimination", as Commissioner Villarejo said in the Congress of Deputies.

As Anti-Corruption Prosecutor, Jiménez Villarejo considerably increased his fortune to over 203 million euros.

The data of the Special Prosecutor's Office against Corruption and Organized Crime (it changed its name) are eloquent: 134 officials, among them 27 prosecutors.

Since 2022 data is not available, except for the number of prosecutors and other officials which is current, 2021 data will be used.

This Prosecutor's Office "intervened in 801 judicial proceedings compared to 761 in 2020 or 746 in 2019. As for criminal investigations, 40 have been initiated in 2021, compared to 19 in 2020", "Of all the writs registered in Prosecutor's Office, 1,291 corresponded to complaints, a significant increase compared to 1,069 in 2020" and "During 2021, the Special Prosecutor's Office formulated 39 indictments [...] During 2021, 22 judgments have been issued in the instance, in court cases in which this Special Prosecutor's Office has intervened. Of these, 10 were convictions and 12 were acquittals".

It seems that 801 court proceedings can provide a lot of work; however, usually prosecutors do nothing in the proceedings except brief reports that support whatever the judge does even if he or she prevaricates, so a single prosecutor could handle those 801 proceedings.

40 criminal investigations in all of Spain is a ridiculous amount, it would even be ridiculous for any capital of an Autonomous Community.

The number of 1,291 complaints in this Prosecutor's Office proves that Spaniards do not trust this Prosecutor's Office and prefer to file complaints in the courts.

22 sentences in one year show the low judicial activity of this Prosecutor's Office, which means less than one sentence for each of the 27 prosecutors.

Finally, the fact that there are more acquittals than convictions means that prosecutors or judges have very poor criminal criteria.

The web page of this Prosecutor's Office states that hundreds of millions of euros have been recovered, that is, less than a tenth of what could have been recovered with the denunciations of Royuela and Martinez in 2004.

The Public Prosecutor's Office is one of the institutions considered the most corrupt and most politicized, as well as one of the most criticized by the media, if you count politicians.

In short, the Special Prosecutor's Office against Corruption and Organized Crime is dedicated to investigating matters for the private interests of prosecutors to profit through extortion, as its first prosecutor did, or for the interests of political parties or institutions, always far from its social function. Moreover, they have no interest in recovering the money obtained through crime, as the result proves.

8% of GDP in corruption (Eurostat 2018) leaves this Prosecutor's Office to be seen as more pro-corruption, including yours, than anti-corruption.

In 2023, when asked about the cost of this Special Prosecutor's Office, the State Attorney General's Office replied that it did not know because the money is handled by the Ministry of Justice.

B) CORRUPTION WHISTLEBLOWERS

The United Nations 2030 Agenda aims for the non-profit organizations (NPOs) that make up the social sector to accept its objectives and help achieve them, without questioning them.

In this line, the Spanish Government through Royal Decree 378/2022, of May 17, which

regulates the direct granting of subsidies from the Ministry of Inclusion, Social Security and Migration in the field of social inclusion, in the amount of 102,036,066 euros, within the framework of the Recovery, Transformation and Resilience Plan.

Despite the fact that corruption is the first cause of poverty and social exclusion, not a single public euro is dedicated to associations working against corruption or to those dedicated to defending the victims of the growing institutional totalitarianism. This is one of the ways in which politicians warn that they are against associations that have this type of activities.

The NPOs that work against corruption not only do not receive subsidies, but they are attacked by the Social Security, the Tax Agency and the judicial system, together with their allies such as the professional associations, such as the lawyers' association, when a lawyer is confronted with judicial corruption.

Contrary to national and ECtHR laws and case law, in 2022 prosecutors and judges continue to retaliate against lawyers and association leaders who denounce corruption of public officials. These practices violate fundamental European rights to a fair trial (Article 47), related to Article 6 of the Treaty on European Union (paragraphs 1 and 3) and the ECHR Ravelo, as well as Articles 4.4(b), 5(11), 6(3), 7(2), 13(f), 15(1)(b)(ii) and Articles 19 to 24 of Chapter VI "PROTECTIVE MEASURES" of DIRECTIVE (EU) 2019/1937 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 23 October 2019. Likewise as retaliation, Article 33 of the United Nations Convention against Corruption 2003, which is part of EU law by Council Decision 2008/801/EC, as well as Article 9 of the Civil Law Convention on Corruption (number 174 of the Council of Europe) of November 4, 1999, have been violated. In addition to the above, the fundamental European right of association (Article 12) has been violated, by retaliating against the denunciations of leaders and lawyers of judicial victims' associations, in the following proceedings:

- Constitutional Court, arguing that intimidating all lawyers (according to ECHR jurisprudence) is not of constitutional interest, in amparo appeals 4103-2020-P and 4104-2020.
- Supreme Court, Appeals Nos. 5309/2019 and 779/2020. In both cases they made a mockery of the STEDH Ravelo, of the Ravelo Case review judgment itself, and did not rule on the invoked EU anti-corruption laws.
- Superior Court of Justice of Cantabria Exp. 1442//18.
- Provincial Court of Madrid. Appeal Judgments in Abbreviated Proceedings 1296/2019 (Section 7) and in Abbreviated Proceedings 2050/2019 (Section 2); Appeal Appeal 1799/2018 (Section 30); Appeal 294/2018 and 296/2018 (Section 3); Abstention / Recusal Judges 1177/2017 of Section 30 of the Provincial Court of Madrid.
- Madrid Courts. Abbreviated Proceedings 417/2018 of Criminal Court No. 29; Abbreviated Proceedings 73/2019 of Criminal Court No. 18; Abbreviated Proceedings 2324/2017 of Examining Court No. 5; DPA 326/2017 of Examining Court No. 18 and Preliminary Proceedings 208/2020D of Examining Court No. 21.

- Santander Courts. Abbreviated Proceeding 813/2018 of the Juzgado de Instrucción nº 5; the complaint was distributed to this Court where the titular judge is an "intimate friend" of the complainant judge, as she herself stated in her abstention, and three instructors have corruptly intervened. Diligencias Previas 405/2020 of the Juzgado de Instrucción nº 3. They did not pronounce on the invoked community laws against corruption.
- Barcelona. Abbreviated Proceeding 23/2016 Section F of Criminal Court No. 8.
- Benidorm. Oral Trial No. 792/2016 of the Criminal Court No. 1.
- The judges also retaliated against journalists and the media that journalistically criticize their actions, as in the Diligencias Previas 1129/2020-9 of the Juzgado de Instrucción nº 4 of Elche, violating the fundamental right to information (Article 11.2), corresponding to Article 10.1 of the ECHR. They did not pronounce on the invoked EU anti-corruption laws. Also when corruption of politicians is denounced, as in the Diligencias Previas 2021/2018 of the Juzgado de Instrucción nº 3 of Elche and the PAB Nº 000145/2020 of the Juzgado de lo Penal nº 1 of Elche. The same is being done by these corrupt courts against Javier Marzal (President of the association ANVIPED), as will be said later, for defending the journalist and for publishing articles describing the facts of this judicial corruption.

The judicial actions of points 1, 2, 6, 7 and those of the Criminal Courts of point 4, prove that Spain does not comply with the human right not to be condemned for actions that are not crimes (article 7 of the ECHR).

The amendment in 2015 of Article 215.1 of the Criminal Code, makes it possible that civil servants do not have to file a complaint for attacks against their honor, boosting the referred criminal reprisals.

Two other significant proceedings where there are reprisals because judicial corruption is denounced (25 prosecutors and judges) in the two and police corruption in one of them (five officers and several agents of the Civil Guard), are the following: Diligencias Previas 485/2015 and Diligencias Previas 524/2015, both from the Juzgado de Instrucción nº 7, coming from two Madrid Courts and with several interventions from the Audiencia Provincial de Madrid. On these three proceedings the Minister of Justice has been requested to intervene, in application of the referred EU anti-corruption laws, but he has not even responded and he has not even sent to the Parliament the transposition of the referred DIRECTIVE (EU) 2019/1937.

It is also significant that when corruption is involved, it is not allowed to be judged by an impartial judge, as evidenced by the above and following proceedings: Abstention/Recusation Judges 1177/2017 of Section 30 of the Provincial Court of Madrid; Abstention/Recusation Judges 515/2016 of Section 24 of the Provincial Court of Madrid; Abstention/Recusation Judges 29/2018 and 18/2020 of Section 3 of the Provincial Court of Santander; File 411/2020 of the Second Section of the Provincial Court of Jaén, where they also criminally denounce the recusant. Even the investigating judge dismisses the recusal against him, as in PD 1652-2021 of the Juzgado de Instrucción nº 5.

Another proceeding where there is retaliation for reporting corruption and which

accumulates several proceedings, has incidental proceedings and involves several times the Provincial Court of Madrid, is the Ordinary Proceeding 580/2017 of the Court of First Instance No. 68 of Madrid, whose retaliation results in the ruin and psychiatric internment of the whistleblower of corruption, as recorded in the proceeding.

Also politicians retaliated journalists and media that journalistically criticize their actions, getting the collaboration of prosecutors and judges as in the Abbreviated Proceeding 2021/2018 of the Instruction Court No. 3 of Elche, violating the fundamental right of information (Article 11.2), corresponding to Article 10.1 of the ECHR, also has not ruled on the EU anti-corruption regulations. Both judges and politicians obtain substantial compensation with these procedures, as in the aforementioned Ravelo Case of the ECHR. It is another corrupt business of public authorities that should be added to the 8% of GDP that corruption takes, according to Eurostat data from 2018.

The preliminary ruling towards the Court of Justice of the European Union, covered by the rules referred to herein, has not been processed in the following proceedings: Abbreviated Proceeding 813/2018 of the Juzgado de Instrucción nº 5 of Santander and Abbreviated Proceeding 2021/2018 of the Juzgado de Instrucción nº 3 of Elche. It is requested and cannot be expected to be processed due to being retaliatory in Preliminary Proceedings 405/2020 of the Juzgado de Instrucción nº 3 of Santander, Preliminary Proceedings 208/2020D of the Juzgado de Instrucción nº 21 of Madrid and in Preliminary Proceedings 1129/2020-9 of the Juzgado de Instrucción nº 4 of Elche.

Other requests made under EU anti-corruption rules have not been processed either, in the following judicial proceedings: Appeal No. 779/2020 of the Supreme Court, Abbreviated Proceeding 2021/2018 of the Instruction Court No. 3 of Elche and Abbreviated Proceeding 813/2018 of the Instruction Court No. 5 of Santander.

The General Council of the Judiciary (CGPJ) and the State Attorney General's Office, also criminally retaliated against those who complain about judges, requesting that they be disciplinarily sanctioned, violating the STEDH Ravelo, as evidenced by the Diligencia Informativa 424/2019 and Diligencia Informativa 234/2018 that gave rise to the Diligencias Previas 405/2020 of the Juzgado de Instrucción nº 3 of Santander and the Diligencia Informativa 473/2019 that gave rise to the Diligencias Previas 208/2020D of the Juzgado de Instrucción nº 21 of Madrid.

The CGPJ systematically covers up complaints from judicial victims and lawyers (as has been denounced in the media and before the EU), sanctioning only judges for proceedings initiated by the inspection carried out by the CGPJ itself.

In all of the aforementioned proceedings, Article 19 of the TEU has been violated: "*Member States shall provide for such remedies as are necessary to ensure effective judicial protection in the areas covered by Union law*" (corresponding to Article 13 of the ECHR); in addition, the European rules prescribing reprisals against corruption whistleblowers, which will be referred to in a later section of this document, have been violated.

The Ministry of Justice does not process the requests made under the European anti-corruption regulations, sent by me in 2020, including those of a National Police officer

on April 14, of a Local Police officer on May 11, of another civil servant on July 13, as well as others on July 2, two on July 29 and two on September 2.

Cases on which special mention should be made are the following:

- Miguel Bernad, founder and General Secretary of Manos Limpias, denounced the Infanta Cristina, and was on the front page of the international press. For not accepting 3 million euros to withdraw the complaint, the famous Commissioner Villarejo of the National Police drafted a false report that was processed by Judge Santiago Pedraz, in the Preliminary Proceedings 132/2015 of the Central Court of Instruction No. 1 of the National Court. This judge is one of those that Commissioner Villarejo himself stated in Congress that he is under the orders of the CNI, with a mechanism that he called "toga control". In the Auto of 18.04.2016, Pedraz agreed to the provisional imprisonment without bail of Bernad, requested by the Prosecutor. Pedraz ordered the search of Bernad's home and the office of Manos Limpias, finding no criminal evidence. In addition, he seized Bernad's family condominium and Manos Limpias' union dues, both seizures being prohibited. Bernad was convicted by the Sentence of 09.07.2021 of the Fourth Section of the Criminal Court of the Audiencia Nacional, being the only person convicted in Spain for a crime of extortion without obtaining an economic benefit. A year and a half after the sentence, as a continuation of the reprisals, the Court has still not returned the seized amounts.
- Alberto Royuela Fernández, creator of the Royuela File. Retaliation in the following judicial proceedings: conviction on appeal of the Rollo nº 4950-92 of the Ninth Section of the Provincial Court of Barcelona, conviction in the Tenth Section of the Provincial Court of Barcelona of the DP 859/89 of the Juzgado de Instrucción nº 11 of Barcelona, dismissal in the DP 4540/91 of the Juzgado de Instrucción nº 9 of Barcelona, Trial of Misdemeanors 532/94 of the Juzgado de Instrucción nº 11 of Barcelona, won in proceeding 1205/94 of the Juzgado de Primera Instancia nº 27 of Barcelona and lost in Rollo 1535/96 of the Fourteenth Section of the Audiencia Provincial de Barcelona; tax abuses in the 1982 Personal Income Tax (IRPF) (Expdte. 3886/92), IRPF of 1983, IRPF of 1984 (Economic-Administrative Claim 3885/92), IRPF of 1985 (Economic-Administrative Claim 3882/92) and IRPF 1986.
- Santiago Royuela Samit (son of Alberto Royuela). Convicted for terrorism in the Juzgado de Instrucción nº 33 of Barcelona (being exclusive competence of the Audiencia Nacional). The judge was Elisabeth Castelló Fontova (currently at Eurojust) who was denounced in 2022 in the European Commission for her tax crimes. Diligencias Previas 622/2020 - D, initiated by the same Judge by complaint of a forensic doctor who is denounced for falsifying the cause of death of hundreds of murdered people, despite the fact that there is a criminal proceeding against this politician for covering up 322 murders.
- Judge Fernando Presencia. Indeterminate Diligencias Indeterminadas 14/2021 of the Juzgado de Instrucción nº 20 of Barcelona and Auto of 06.05.2021 of the Criminal Chamber of the Superior Court of Justice of Barcelona where Judge Presencia and another complainant are denounced for denouncing the

aforementioned politician/forensic expert. In the Order of 13.04.2022 of the Diligencias Previas 28/2022 of the Juzgado Central de Instrucción nº 6, the reinforcement judge denounces Judge Presencia as retaliation for denouncing José Luis Rodríguez Zapatero (President of the Government of Spain 2004-2011) and Dolores Delgado (current Attorney General of the State) for money laundering, affirming that the denounced bank accounts are false without making any verification whatsoever.

- Javier Marzal. For judicially denouncing the corruption of prosecutors, judges and Court Clerks, he has been sued by prosecutors in the following proceedings: the two referred to in the Courts of Santander, for denouncing seven judges in the High Court of Justice of Madrid in the Diligencias Previas 97/2016 originating the Procedimiento Abreviado 1168/2017 of the Juzgado de Instrucción nº 41; DP 208/2020 of the Juzgado de Instrucción nº 21 of Madrid; also in the Courts of Elche the following three proceedings: DP 1129/2020-9 of the Juzgado de Instrucción nº 4, DP 736/2021 of the Juzgado de Instrucción nº 2 and DP 1652-2021 of the Juzgado de Instrucción nº 5, the latter Court carried out an illegal police detention in 2020. The President of the TSJ has been informed of these abuses.

Undoubtedly in 2022 began one of the most corrupt reprisals in European history, due to the involvement of the highest judicial authorities and the media. The Royuela and Juan Martinez tax denounced and made public that more than 100 judges were laundering money, providing all the banking information. Among them were ten judges of the Criminal Chamber of the Supreme Court. Fernando Presencia, whistleblower of the Royuela File, also denounced this money laundering, as well as others of dozens of high ministerial officials who had also denounced the Royuelas. The President of this Chamber (also denounced for money laundering), without verifying the veracity of the banking information, qualified all of them as swindlers for asking for money to present false banking information, and as a criminal gang, asking the President of the General Council of the Judiciary (also denounced for laundering millions of euros) to denounce them to the Attorney General's Office, which he did and the Attorney General's Office of the Audiencia Nacional denounced them judicially. The judge saw that it was a reprisal and that the right to an impartial judge had been violated, since the high institutions had already ordered them to be convicted for the referred crimes. For this reason, the judge did not want to process it, leaving it in the hands of a reinforcement judge. None of the referred institutions have verified the veracity of the accounts, nor do they denounce the falsity of the documents in order to avoid their verification. Both the denouncing prosecutor and the investigating judge have also been denounced for money laundering. The judicial process is based on a police report full of falsehoods.

The administrative and judicial proceedings referred to in this document, in which the EU anti-corruption laws and the European fundamental rights referred to have been violated, demonstrate the serious degree of corruption of the Spanish public authorities, both judicial and administrative.

In 2022, the illegal tapping of the communications of corruption whistleblowers has continued, probably by the National Intelligence Center (CNI). It was made public that

the telephones of the Royuelas, Martínez Grasa and Javier Marzal were tapped. It was also reported that the e-mails of Javier Marzal and Juan Martínez were tapped, and that all the messages of the latter were deleted.

Between 2020, 2021 and 2022, at least 10 retaliatory damages were claimed against corruption whistleblowers, based on the UN Convention against Corruption and the DIRECTIVE (EU) 2017/2019. The Minister of Justice, solely competent for their processing due to the lack of transposition, has not even notified the receipt of them. Among the complainants are a German, several civil servants, a lawyer and a director of an association.

In the Manifesto on the Spanish metamafia it is stated: A minority of judges have pronounced themselves on this situation; among others the following:

1. Judge Alaya who said among other things the following: *"My criticisms are to the system" [...] to a pact between the PP and the PSOE*", *"claimed that the dependence on the Attorney General's Office made it impossible for all prosecutors in Spain to investigate the investigation cases"*. (2018-2019).
2. Former Judge Elpidio Silva: *"If I pull the blanket the system would not support it"* (2013), *"The judiciary is an instrument of oppression [...] in an authoritarian monarchic regime [...] rights are worth nothing, the person is worth nothing", the State is "mafia" (2020).] in an authoritarian monarchic regime [...] rights are worth nothing, the person is worth nothing"*, the State is *"mafia-like"* (2020); *"Two words summarize the impunity and degradation suffered by the Spanish State, as a consequence of the #JusticiaEspañola's behavior: Fear Cowardice"* (2020); *"The biggest problem in #Spain is not the State sewers, bank scams or political corruption, but the impunity, the brazenness with which #JusticeSpain looks the other way, protects them or allows it, abandoning the victims"* (Twitter, 07/03/2020).
3. Judge Acayro said, *"there is much more corruption than citizens imagine"* (2017).
4. *"Judge Presencia: 'To the judges that we denounce corruption they are trying to annihilate us'"* (diario16.com, 21/03/2019).

32. MEANS OF COMMUNICATION

For decades, the reliability of media news (information) has been questioned all over the world and Spain is no different. The mother-in-law of one of the Spanish newspapers considered of international relevance, when she went to read the press, she used to say "I'm going to read the "mentidero".

The emergence of the digital press has enabled many senior journalists to create their own digital newspapers.

YouTube has enabled numerous journalists, other specialists (political scientists, economists, lawyers, etc.), associations and activists to create their own information channels.

More than a few people say that televisions have remained for entertainment and social networks for information, generally using conventional and new digital media to find news.

In this scenario, it can be said that Spain has a plural media, in the sense of political and even apolitical tendencies, although journalism continues to dominate the way of thinking of the majority.

The former Director of the newspaper El Mundo, published in 2019 a book with the title, "El Director. Secrets and intrigues of the press narrated by the former director of El Mundo". In the book it was said that before 1998 politicians feared the press and when he returned to Spain, at the end of 2015, the situation had been reversed, journalists feared politicians. This statement by this very knowledgeable person with access to all Spanish power, evidences the totalitarian drift of Spanish democracy. He also made reference to journalists accepting gifts and bribes.

The institutional purchase of advertising is usually considered a bribe to the media benefited by the lack of balance between political tendencies and the high concentration in some of the related media, without making a reasonable distribution.

On 18.01.2022, the Government held an informative briefing on the distribution of European funds. Francesc Vallès Vives, Secretary of State for Communication, excluded media with editorial lines contrary to the ideology of the Government, including El Mundo which is a newspaper of international stature, Cadena Cope, La Razón, Libertad Digital, Onda Cero and The Objective and the news agencies Colpisa and Servimedia were also excluded.

This matter was raised in the Session of 25.01.2022 in the Congress of Deputies.

Numerous jurists described these exclusions as a crime.

The current government has increased spending on media advertising every year, setting the all-time record in 2022, despite it not being an election year.

This biased interference in the media is an attack against media plurality.

Like the traditional mainstream media, most of the major digital media tend to be extremely biased, to the point that they can be considered image destruction machines of opposing politicians and propaganda machines of like-minded political parties.

Freedom of the press continues to be threatened by numerous judicial reprisals against editors and journalists, even judges themselves initiate criminal proceedings, taking advantage of the fact that civil servants are the only ones who do not need a lawyer to take criminal action for crimes against their honor and judicial corporatism. It is obvious that they know they are acting unlawfully.

Despite numerous cases of lynching (civil death) by the media, 2022 has been an unprecedented year for media corruption.

Once again, Alberto Royuela and Juan Martínez, after obtaining certain documentation on bribes to 47 executives and journalists of several of the largest media, received information on bank deposits of those 47 professionals and two other very media professionals. It is alleged that the billionaire José María Mena had bribed the

aforementioned 47 professionals with 70 million US dollars, distributing between 1 and 3.5 million dollars each. These facts were reported to the European Commission on July 5, 2022 by the Alliance, without having been finalized.

The media campaign by the mainstream media against the Royuelas, Juan Martínez, Judge Presencia and ACODAP has been constant and has caused the few media outlets that used to publish news about these whistleblowers to stop doing so.

The complaint also referred to the money laundering of Ana Pastor García (founder of the fake news fact checking company newtral.es) and her husband Antonio García Ferreras. These two journalists, taking advantage of the positioning of the upper echelons of the judiciary and of the bribed big media, as well as their knowledge that judicial corruption protects famous journalists like them, have sued the aforementioned Royuela, Martínez and Presencia in 2022.

In 2022, the Royuela called several demonstrations: Madrid, Bilbao, Valencia, Barcelona and Madrid again. Except in Bilbao, the rest of the demonstrations were attended by several thousands of people and none of the mainstream media reported on them. In the case of RTVE it is especially relevant because the public broadcaster has the obligation to inform about any relevant event which takes place in the public thoroughfare and, specifically, about all the demonstrations, but RTVE does not comply with the law either and follows the Government's instructions.

Special mention should be made of the Centro de Investigaciones Sociológicas (CIS) as a provider of news of great interest to form the opinion of the majority. The CIS has been denounced for falsifying election results forecasts and manipulating polling data.

During 2022, several media have published that the Government does not provide the information requested by its journalists, even after a favorable resolution of the Council for Transparency and Good Governance (CTBG).

CONCLUSIONS

With this denunciation, the Alliance completes a set of denunciations against the governments of Spain, presided over by Pedro Sánchez (2018-2022), and against widespread institutional corruption.

The Alliance is made up of four associations and a social movement with expertise in corruption and in the defense of human rights, as whistleblowers and defenders of victims of corruption, especially institutional corruption in both cases.

In 2018 Eurostat published that corruption in Spain was close to 8% of GDP; however, no Spanish or European institution has been concerned about the significance of this level of corruption.

8% of GDP in corruption is only possible in a state where the priority of ALL rule of law institutions is corruption, at least to cover up the corruption of officials.

Sometimes an official is convicted to make it appear that corruption is being pursued, but if we add up all the corruption reported in 2018, it is not even close to 1% of total corruption (8% of GDP). Since 2018 corruption has grown year after year, as public

spending grew.

But there is not only corruption that enriches the corrupt, but there are other corruptions that do not allow the normal development of society.

Sánchez's governments have repeatedly failed to comply with national and European laws, starting with the Government's own appointments, given that several ministers do not meet the requirements to be ministers, although not all of them have been analyzed.

These governments have been totalitarian, usurping the powers reserved to the Parliament and, therefore, national sovereignty, following the Venezuelan model. This usurpation has reached the point of perpetrating a legal coup d'état with the declaration of the state of alarm, to eliminate individual and business freedoms, as well as to increase public spending and accelerate the impoverishment of the population, to increase social control.

The Cortes Generales (Parliament) has allowed and supported all the criminal actions of the Government, forgetting that it represents the popular sovereignty held by the people, so it cannot be a puppet of the Government.

Year after year, hundreds of laws have been passed without the competence to do so, which should lead to declaring them null and void.

The Government has committed several crimes of falsification of documents to justify the unprecedented increase in public spending to increase the state apparatus, with the sole intention of increasing control over society (individuals, companies, media and social sector), in the purest communist style. All kinds of data have also been falsified for electoral purposes.

The Government has increased the politicization of the institutions and social control by increasing the number of senior officials appointed by the Government itself. These free designation appointments assure that they will be loyal to the Government, which is equivalent to saying that they will not comply with the law in order to support the autocracy of this Government. In spite of this, several high-ranking officials have resigned, but most of them are very corrupt.

Institutional counterpowers have not worked for the reasons described above.

The Parliament has submitted to the usurpation of its functions by the Government, taking advantage of its illegal obedience to the party, the judiciary has continued to cover up the crimes of the Government, pressured by the Public Prosecutor's Office which has always been at the orders of the Government, as the President of the Government himself said. The Constitutional Court has done something against the Government, but it has not even denounced it for the legal coup d'état that the declaration of the State of Alarm has meant. The Popular Party (PP), the Government's partner in the bipartisanship, being the largest opposition party, did not even challenge the State of Alarm.

Private counterpowers have not worked either. For decades, the media have feared reprisals from the government and, in addition, have been bribed with public aid and the biggest advertising campaigns of democracy. Criminal reprisals against journalists have intensified and criminal reprisals against youtubers have begun. It is significant that a

person has bribed 47 managers and journalists of the major media, being the complete banking information denounced, and that they have carried out a campaign against corruption whistleblowers, giving as true facts knowing that they do not want to check them, because they know they are as false as the accusations made by the journalists who sign this campaign.

The media that have not been bribed and have been left out of this campaign do not dare to investigate the accusations either, because they fear reprisals from the institutions and from the bribed media themselves.

Criminal and civil reprisals against associations denouncing corruption have intensified and criminal reprisals against lawyers have also intensified. The bar associations are part of the corruption and support it, even going so far as to unjustly sanction lawyers when asked to do so by judges. In addition, compensation to corruption whistleblowers for damages caused by reprisals is not processed and is never acknowledged.

Spain has world class economists and the European Union knows that institutional economists have a high level of knowledge; therefore, it cannot be said that the poor economic results are unintentional. The undoubted intention of the Government to impoverish the population so that they depend on public subsidies and to hinder the independence of young people so that they cannot build their own life project, constitute clear crimes of mismanagement.

The government has intentionally made Spain the only European country that has ended 2022 without recovering 2019 GDP levels.

The Government has increased the hatred towards entrepreneurs and companies, legal insecurity and an exaggerated level of taxes that changes every year. This totalitarianism, insecurity and fiscal voracity, have had as a response that Iberdrola has decided to move its headquarters in April 2023. In Spain, the situation that occurred in Catalonia with the pro-independence actions in 2017 is repeating itself. An unsustainable social and business situation was created in Catalonia that caused companies to leave. The same is happening in Spain and companies will follow Ferrovial's path, especially if the Government remains in place in the next General Elections.

The judicial system is systemically corrupt. In a country with a judicial system that is not systemically corrupt, it is impossible for corruption to approach 8% of GDP.

Prosecutors and judges force their own colleagues to corrupt themselves. In 2022, more than one hundred judges have been denounced for having millionaire bank accounts outside Spain and without tax declarations. Especially significant are the complaints against the 21 heads of the General Council of the Judiciary and against 10 magistrates of the Criminal Chamber of the Supreme Court, including its President.

The Tax Agency has covered up for all the denounced officials, laundering billions of euros.

Since the last century, Spain has had a network of judicial prevarication, composed of several hundred judges. The creator of this network earns more than four hundred million euros per year, not knowing how much he pays the bribed judges.

The existence of this network has made it possible for one person to have bribed 68 judges in Madrid in December 2022, both because of the high number and because if bribing a judge of the lower courts is profitable, it is because appeals to higher courts do not prosper.

In Spain every day several judgments are sold in the civil and criminal jurisdictions.

As one judge said about a criminal action of the Supreme Court: "The usual requirements of the jurisprudence to open a criminal investigation and summon any person to testify as investigated are being significantly raised". The Supreme Court is increasing the impunity of corrupt officials. This statement, together with the increase in public spending, suggests that the level of authoritarianism and corruption in Spain has grown considerably.

Despite the high level of corruption, the Special Prosecutor's Office against Corruption and Organized Crime is not profitable, spending more than it manages to recover, which reflects the political will and corruption of its prosecutors. The same situation occurs in the European prosecutors for Spain, because they are prosecutors and judges specially selected to cover up institutional corruption.

Spain has laws that favor corruption and, moreover, civil servants do not even comply with them. Corruption is entrenched in the laws and in the lack of enforcement, reaching a systemic dimension in Spanish institutions. In Spain, not only is there no action against corruption, but the corrupt are promoted.

Corruption has taken hold in the European Union, as part of the totalitarianism and absolute decadence that has caused the decline of European economies and societies.

With Next Generation EU funds, the European Union is supporting the growth of institutional corruption, crony capitalism and public inefficiency, the greater the crisis that governments create, the more aid they receive, so the European Union has become part of the problem.

With this additional denunciation, we complete a set of denunciations that sufficiently reflect the institutional functioning in Spain. Since institutional corruption is common in all countries of the world, according to the United Nations, these reports should be useful to understand the phenomenon of corruption in any country, as well as the growing totalitarianism.

This set of reports is an indispensable tool for European officials working on issues such as justice, corruption, fundamental rights, the rule of law and, of course, economic issues.

This complaint has been drafted by Javier Marzal

