



Closure of a multiple complaint on an alleged breach by Spain of EU rules on the free movement of capital

Reference number: CHAP(2021)1080

This communication from the Commission services concerns the multiple complaints on a Spanish tax regime applicable to income derived from the letting of property by non-resident taxpayers from third countries (i.e. individuals who are tax resident in countries other than Member States of the European Union (EU)).

Since no new evidence nor new arguments were raised from the complainants as compared to earlier correspondence following the publication of Commission services assessment on the 7th of July 2021, the case will be closed at the date of the publication of the present communication for the reasons explained in the Commission services communication available in the Europa website at the following address:

https://ec.europa.eu/info/how-make-complaint-eu-level/joining-similar-complaints/acknowledgements-receipt-multiple-complaints_en.