



## INFORMATION NOTE No. 85/2015

### THE TC CONTINUES WITH ITS SUSPENSION OF THE DECREE CREATING A COMMISSION FOR CATALONIA'S NATIONAL TRANSITION AND THE CATALONIAN TAX ACT

The Plenary Meeting of the Spanish Constitutional Court (TC) has unanimously decided to continue with its interim suspension which, since last 7 July, affects the Decree used by the Catalanian *Generalitat* to create its National Transition Commission, as well as the Executive Plan to Prepare State Structures, the Energy Infrastructure Plan and the provisions and steps taken "*in application of or pursuant to said Decree or these plans, or with the same purpose*". It has also decided to continue with its interim suspension, ordered last 25 June, over Art. 69 and additional provisions 22 to 26 of the Catalanian Act on tax, financial and administrative measures. In two orders, the Plenary Meeting has affirmed to be facing issues of "*huge constitutional relevance*" which advise, as on the occasion of the so-called "declaration of sovereignty" approved by the Catalanian Parliament in January 2013, to ratify the suspension "*during the time that is necessary to settle the challenged filed*".

In relation to the decree creating the National Transition Commission (Decree 16/2015, of 24 February, of the Catalanian *Generalitat*), the Court has manifested that all its steps are aimed at "culminating the National Transition process and supervision of State structures". "*The functions assigned to the Commission*", it adds, "*are not only preparatory but also necessary to ensure completion or 'culmination' of the process*".

Without examining the merits of the appeal, not covered by the analysis on whether to maintain or lift the interim suspension measure, the Court has stated that the case raises issues "*affecting matters of huge legal/constitutional relevance*", such as the "*very integrity of the Constitution*". The order cites the precedent of Resolution 5/X of the Catalanian Parliament, the so-called "declaration of sovereignty", and adds that "*the huge constitutional relevance*" of the matter raised now advises, as it did then, "to incline" the weighting carried out in both cases "*in favour of ratification of the suspension agreed during the time necessary to settle the challenge filed*".

In a second order, referring to several articles and additional provisions of Catalanian Act 3/2015, of 11 March, on tax, financial and administrative measures, the Plenary Meeting has maintained its suspension over all the precepts challenged, except for one.

The Plenary Meeting has attributed "*particular relevance*" to one of the pleadings brought by the State Attorney, who has pointed out the existing relationship between Act 3/2015 and Decree 16/2015 (additional provisions 22 to 26), to the extent that both rules "*adopt measures to culminate the so-called 'national transition process'*". This existing relationship, states the order, "*suggests that it cannot be overruled that all the additional provisions that are being challenged may be part of the so-called national transition process*". Consequently, this case also raises issues that "*affect matters of great legal/constitutional relevance*" and which "*advise, given the relevance of what is here being discussed, to continue with the suspension*" of the provisions challenged.

Madrid, 5 November 2015.