



CONSTITUTIONAL COURT OF SPAIN  
Office of the President  
Press Office

## **PRESS RELEASE No. 71/2017**

### **THE CONSTITUTIONAL COURT GRANTS LEAVE TO PROCEED TO THE GOVERNMENT'S APPEAL AGAINST THE CATALAN TAX LAW ON NON-PRODUCTIVE ASSETS OF LEGAL ENTITIES**

The Plenary Session of the Constitutional has granted leave to proceed to the action of unconstitutionality lodged by the President of the Government against several provisions of Catalan Law 6/2017, dated May 9<sup>th</sup>, on non-productive assets of legal entities.

The Court has resolved to communicate the application to the Congress of Deputies and to the Senate, as well as to the Government of Catalonia and the Parliament of Catalonia, which will have fifteen days in order to join the proceedings as parties and to submit the arguments they deem appropriate.

The Court also resolved to suspend the validity and the application of the challenged provisions. Such decision is an automatic consequence of the invocation by the Government of article 161.2 of the Spanish Constitution. This provision states that: "*The Government may contest before the Constitutional Court the provisions and resolutions adopted by the agencies of the Autonomous Communities, which shall bring about the suspension of the contested provisions or resolutions, but the Court must either ratify or lift the suspension, as the case may be, within a period of not more than five months*".

The admission of the appeal does not imply any ruling by anticipation on the substance of the appeal, which will be decided by the Court at a later date.

Madrid, 28 September 2017