



CONSTITUTIONAL COURT OF SPAIN
Office of the President
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THE CONSTITUTIONAL COURT WILL EXAMINE THE QUESTION OF UNCONSTITUTIONALITY RAISED BY THE *AUDIENCIA NACIONAL* CONCERNING THE LEGAL REGIME OF THE PAYMENT OF THE CORPORATION TAX BY INSTALMENTS

The Plenary Session of the Constitutional Court has granted leave to proceed to the question of unconstitutionality (*"cuestión de inconstitucionalidad"*) raised by the Administrative Chamber of the *Audiencia Nacional* concerning the only article of Royal Decree-Law 2/2016, dated September 30th, whereby several tax measures aimed at the reduction of the deficit are approved. This provision had redrafted the additional provision no. 14 (on the modifications concerning the legal regime of payment by instalments) of Law 27/2014, dated November 27th, on the Corporation Tax.

The Court has resolved to notify the content of the judicial proceedings to the Congress of Deputies, to the Senate, to the Government and to the General State Prosecutor so that they may join the proceedings as parties and submit the arguments they deem appropriate.

Likewise, the Court has notified to the Seventh Section of the Administrative Chamber of the *Audiencia Nacional* that the original judicial process is thereby suspended until the Constitutional Court renders a definitive judgement on the matter.

Madrid, 16 April 2019