

Acknowledgement of receipt of a multiple complaint on an alleged breach by Spain of EU rules on “Income tax of non-residents – Infringement of Article 63 TFEU”.

Reference number: CHAP (2021) 1080

The European Commission has received a large number of complaints about “Income tax of non-residents – Infringement of Article 63 TFEU”.

The Commission has entered these complaints in the central registry of complaints under reference number CHAP(2021)1080. Further information on your complaint can be submitted to the contact points listed [here](#). Please quote the above-mentioned reference number.

Given the significant number of complaints it received on this subject, the Commission, with a view to responding swiftly and informing those concerned as well as taking into account potentially wider public interest in the issue raised by the complainants, is publishing this acknowledgement of receipt on the [dedicated page of the Europa website](#). The complainants will be informed, through the same channel, of the results of the Commission's examination of these complaints and of the follow-up that the Commission may decide to take.

The Commission will consider the complaint in the light of the applicable European Union law and in line with the enforcement priorities set in the [Commission Communication ‘EU law: Better Results through Better Application’](#)<sup>1</sup>.

Please note that, if the Commission decides to act following your complaint, including by launching a formal infringement procedure, its general aim is to ensure that Member State laws are compliant with EU law and correctly applied. The submission of a complaint to the Commission may thus not resolve your specific and individual situation. In order to obtain redress, including compensation if warranted, you should take action at national level in the Member State concerned. Submitting a complaint to the Commission does not suspend the time limits for starting legal action under national law. The Commission may also, in the exercise of its discretion, decide not to open formal infringement procedures, even if it considers that a breach of EU law has occurred.

The Commission services will by default treat your complaint in a confidential manner. Only in the event that a complainant opts for non-confidential treatment in the complaint form may the Commission departments disclose the identity and any of the information submitted by that complainant to the authorities of the Member State against which the complaint has been made. The disclosure of complainant's identity by the Commission departments may in some cases be indispensable to the handling of the complaint.

A [specific privacy policy statement](#) applies in relation to the handling of complaints.

---

<sup>1</sup> C(2016)8600.