

JUDGMENT OF THE COURT (Fifth Chamber)

11 December 2014 (*)

(Failure of a Member State to fulfil obligations — Article 56 TFEU and Article 36 of the EEA Agreement — Services offered in Spain by pension funds and insurance companies established in another Member State — Occupational pension schemes — Obligation to designate a tax representative resident in Spain — Restrictive nature — Justification — Effective fiscal supervision and prevention of tax avoidance — Proportionality)

In Case C-678/11,

ACTION under Article 258 TFEU for failure to fulfil obligations, brought on 22 December 2011,

European Commission, represented by F. Jimeno Fernández and W. Roels, acting as Agents, with an address for service in Luxembourg,

applicant,

v

Kingdom of Spain, represented by A. Rubio González, acting as Agent,

defendant.

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Sentencia del Tribunal de Justicia – 11 de diciembre de 2014
Comisión/España
Asunto C-678/11

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