

# ANDALUSIAN LAW FIRM SECURES FINE ANNULMENT IMPOSED BY JEREZ CITY HALL

*Posted on 27/08/2020*



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## **Cepero i Salido law firm has represented a company in their victory against Jerez City Hall, that imposed a €244k fine for alleged unpaid tax**



A local court from Jerez de la Frontera (Cádiz) has annulled the €244,000 fine that the Jerez City Hall had imposed on a company for not paying the municipal capital gains tax. The court also enforces the City Hall to reimburse legal fees, on the grounds that this practice violated current legislation.

José Cepero (pictured), founding partner of Cepero i Salido law firm, that has been handling this case, points out that "the procedure began when the City Hall imposed a fine of €244,000 on a company in Jerez that failed to submit a capital gains tax statement. The sanctioning procedure was carried out without following the legally established procedure, and therefore the claim was presented before a court." The court has ruled in favour of the taxpayer, finding out that "the City Hall did not follow the procedure established by law and a penalty cannot be automatically applied to the taxpayer, and therefore the penalty is null and void."

Cepero points out that "until now many taxpayers in Jerez have accepted the penalty without question because they were aware that they had not submitted their capital gains tax returns. We have now succeeded in ensuring that, by strictly applying the law, the penalty procedure is declared null and void, the money paid is refunded and the Administration is ordered to pay legal fees."

The lawyer adds that "it is very common practice for Jerez City Hall to impose fines in an absolutely irregular procedure. The ruling creates a path for us to follow and an argument to maintain the nullity of all sanctioning proceedings that have been opened, even if they have already been paid."