

# CMS & PÉREZ-LLORCA ADVISE ON APPEAL AGAINST JUDGMENT OF THE NATIONAL HIGH COURT

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**Diego De Miguel** (pictured top left) and **Silvia Morro** (pictured top right), from the Tax area of CMS Albiñana & Suárez de Lezo, together with **Clara Jiménez Jiménez** (pictured bottom left) and **Jesús Cudero** (pictured bottom right), from Pérez-Llorca, and María González Fornos, have managed to carry out an Admission Order from the Supreme Court of appeal of cassation, against a judgment of the National High Court, in which a natural person whose only link with the country was the ownership of real estate in this territory was considered a tax resident in Spain.

The matter is relevant in the current context and could affect a high number of foreign nationals who maintain a holiday home in Spain, but do not obtain income or have any other link with the country, particularly if they have a residence certificate.