

**Question for written answer E-002304/2024
to the Commission**
Rule 144
Diana Riba i Giner (Verts/ALE)

Subject: Cross-border employees of the European Grouping of Territorial Cooperation – Hospital de Cerdanya/Hôpital de Cerdagne

Currently, 32 cross-border employees of the European Grouping of Territorial Cooperation – Hospital de Cerdanya/Hôpital de Cerdagne are facing tax discrimination, as they are required to pay tax on their salaries in both Spain and France. This hospital, located in the Cerdanya region of Spain, serves as a cross-border public health facility and has operated for over 10 years, with management of the facility shared between the Spanish (60 %) and French (40 %) health authorities. The affected employees reside and pay their taxes in France. However, for over a year, the Spanish tax authorities have been demanding that they pay 19 % of their salaries as income tax for non-residents. This practice is a clear violation of Article 15 of the France-Spain Income and Capital Tax Treaty (1995) and directly contravenes the OECD Guidelines on Corporate Governance of State-Owned Enterprises, as well as the EU Directive 2017/1852 on tax dispute resolution mechanisms.

1. Does the Commission intend to take any action in response to this egregious case of double taxation and tax discrimination against these workers by the Spanish state?
2. What measures are the Commission implementing to eliminate double taxation among Member States?

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