



C/2024/532

8.1.2024

**Request for a preliminary ruling from the Tribunal Superior de Justicia del País Vasco (Spain) lodged
on 29 September 2023 — Credit Suisse Securities (Europe) Ltd v Tribunal
Económico-Administrativo Foral de Bizkaia (TEAFB)**

(Case C-601/23, Credit Suisse Securities (Europe))

(C/2024/532)

Language of the case: Spanish

Referring court

Tribunal Superior de Justicia del País Vasco

Parties to the main proceedings

Applicant: Credit Suisse Securities (Europe) Ltd

Defendant: Tribunal Económico-Administrativo Foral de Bizkaia (TEAFB)

Question referred

Must Article 63 of the Treaty on the Functioning of the European Union on the free movement of capital be interpreted as precluding the fact that the Kingdom of Spain, and in particular the fiscally autonomous Province of Bizkaia, despite applying the same percentage to non-residents as to residents, does not reimburse to non-residents the withholding tax levied on the payment of dividends by a resident entity — which cannot be compensated on the basis of the convention on the elimination of double taxation — whereas residents who likewise suffer losses during the financial year are reimbursed that tax in full?