

Spain

Last update: 11 October 2006

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Competent Authority	Mrs. Carolina del Campo Subdirectora General de Tributacion de no Residentes Telephone: (3491) 595 80 50 / Telefax: (3491) 595 8630 Email: no.residentes@tributos.minhac.es Address: C/Alcalá, 5 / 28014 MADRID
Organization	- MAP: General Directorate for Taxation with the cooperation from the Tax Office during the process, especially in TP MAP. - Bilateral MAP APA: General Directorate for Taxation and Tax Office - Unilateral APA: Tax Office
Scope of MAP & MAP APA	To solve double taxation of a particular taxpayer To discuss the interpretation or application of the convention
Domestic guidelines & administrative arrangements	MAP - No domestic guidelines MAP APA - Article 16 of the Corporate Tax Law
Time for filing	N/A
Form of request	N/A
Documentation requirement	No special requirement
User fees	None
Tax collection / penalty / interest	No favorable treatment for taxpayers in MAP
Other dispute resolution mechanisms	The EU Arbitration convention for the transfer pricing cases
Government Website	http://www.aeat.es http://www.minhac.es