

Spain Dispute Resolution Profile

(Last updated: October 2025)

General Information

- **Spain's tax treaties are available at:**

<https://www.hacienda.gob.es/es-ES/Normativa%20y%20doctrina/Normativa/CDI/Paginas/CDI.aspx>

- **MAP request should be made to:**

- **TP MAP (Attribution/allocation MAPs):**

Ms. Ascensión Maldonado García-Verdugo
Head of the International Taxation Office
Spanish Tax Agency (AEAT)
Address: Paseo de la Castellana 147. 3rd Floor. 28046 Madrid
Telephone: + 34 917498666
Fax: + 34 917498685
Email: onfi.map@correo.aeat.es

- **Any other MAP:**

Ms. Elena de las Morenas Ferrándiz
Deputy Director General for International Taxation
General Directorate for Taxation. Ministry of Finance
Address: C/ Alcalá 5. 28014 Madrid
Telephone: +34 915958085
Fax: +34 915958003
Email: fiscalidad.internacional@tributos.hacienda.gob.es

APA request should be made to:

Ms. Ascensión Maldonado García-Verdugo
Head of the International Taxation Office
Spanish Tax Agency (AEAT)
Address: Paseo de la Castellana 147. 4th Floor. 28046 Madrid
Telephone: + 34 917498666
Fax: + 34 917498685
Email: jf.onfi@correo.aeat.es

Spain Dispute Resolution Profile

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
A. Preventing Disputes				
1.	Are agreements reached by your competent authority to resolve difficulties or doubts arising as to the interpretation or application of your tax treaties in relation to issues of a general nature which concern, or which may concern, a category of taxpayers published?	Yes	This type of agreement is published at the Ministry of Finance's web page.	https://www.hacienda.gob.es/es-ES/Normativa%20y%20doctrina/Normativa/CDI/Paginas/CDI.aspx
2.	Are bilateral APA programmes implemented? If yes:	Yes	The possibility to request an APA was established in 1995, under Law 43/1995, of 27 December on Corporations Tax.	Article 18.9 of Corporate Income Tax Law (Law 27/2014 of 27 November) and Chapter VII of Corporate Income Tax Regulations, as drafted by Royal Decree 634/2015.

Spain Dispute Resolution Profile

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
a.	<ul style="list-style-type: none"> Are roll-back of APAs provided for in the bilateral APA programmes? 	Yes	The period of coverage may roll-back the years immediately preceding the period which the APA is signed if the domestic time limit has not expired and there has not been a firm tax assessment related to these years.	Article 25.8 of Corporate Income Tax Regulations, as drafted by Royal Decree 634/2015.
b.	<ul style="list-style-type: none"> Are there specific timeline for the filing of an APA request? 	See detailed explanation	The related persons or enterprises may make a request before the controlled transactions take place.	Article 22 of Corporate Income Tax Regulations, as drafted by Royal Decree 634/2015.
c.	<ul style="list-style-type: none"> Are rules, guidelines and procedures on how taxpayers can access and use bilateral APAs, including the specific information and documentation that should be submitted in a taxpayer's request for bilateral APA assistance, publicly available? 	Yes	<p>The company may file a preliminary request, with the following contents:</p> <ul style="list-style-type: none"> a) Identification of the parties. b) Brief description of the transactions. c) Basic elements of the intended pricing proposal. <p>The request must be accompanied by a proposal that is consistent with the arm's length principle and contain a description of the method and the analysis followed to determine the</p>	Articles 21 and 22 of Corporate Income Tax Regulations, as drafted by Royal Decree 634/2015.

Spain Dispute Resolution Profile

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			market value. The request must be signed by the requesting persons. The request must be accompanied by the TP relevant documentation.	
d.	<ul style="list-style-type: none"> Are there any fees charged to taxpayers for a bilateral APA request? 	No	-	-
e.	<ul style="list-style-type: none"> Are statistics relating to bilateral APAs publicly available? 	Yes	EU yearly submitted statistics	EU Commission website
3.	Is training provided to your officials involved in the auditing /examination of taxpayers to ensure that any assessments made by them are in accordance with the provisions of your tax treaties?	Yes	Specialist courses are organised periodically covering the international taxation field. Attendants are the Tax Administration officials.	<i>Instituto de Estudios Fiscales</i> periodically updates new courses.
4.	Is other information available on preventing	Yes	In 2009 the Foro de Grandes Empresas (Forum on Large Companies) was established to study	https://sede.agenciatributaria.gob.es/Sede/colaborar-agencia-

Spain Dispute Resolution Profile

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	tax treaty-related disputes?		in conjunction with the Tax Agency, transfer pricing among other issues. The Code of Best Tax Practices was elaborated within the framework of this Forum.	tributaria/relacion-cooperativa/foro-grandes-empresas.html
B. Availability and Access to MAP				
5.	Are transfer pricing cases covered within the scope of MAP?	Yes	Yes, they are covered even if there is no article equivalent to Article 9.2 of the OECD's model tax convention on income and on capital. This information can be found in the Spanish MAP Guidance (FAQs).	See https://sede.agenciatributaria.gob.es/Sede/en_gb/inicio.html ¹ Guide to mutual agreement procedures / Part two. FAQs / Can a mutual agreement procedure relating to transfer pricing be requested under a tax agreement when that convention does not include an article equivalent to Article 9.2 of the OECD's model tax

¹ https://sede.agenciatributaria.gob.es/Sede/en_gb/ayuda/manuales-videos-folletos/manuales-practicos/guia-procedimientos-amistosos.html

Spain Dispute Resolution Profile

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
				convention on income and on capital?
6.	Are issues relating to the application of treaty anti-abuse provision covered within the scope of MAP?	Yes	<p>Provided that the competent authority considers it an informed request.</p> <p>This information can be found in the Spanish MAP Guidance (FAQs).</p>	<p>See https://sede.agenciatributaria.gob.es/Sede/en_gb/inicio.html</p> <p>Guide to mutual agreement procedures / Part two. FAQs / Compatibility with anti-abuse clauses</p>
7.	Are issues relating to the application of domestic anti-abuse provision covered within the scope of MAP?	Yes	<p>Provided that the competent authority considers it an informed request.</p> <p>This information can be found in the Spanish MAP Guidance (FAQs).</p>	<p>See https://sede.agenciatributaria.gob.es/Sede/en_gb/inicio.html</p> <p>Guide to mutual agreement procedures / Part two. FAQs / Compatibility with anti-abuse clauses</p>
8.	Are issues where there is already an audit settlement between the tax authority and the	Yes	This information can be found in the Spanish MAP Guidance (FAQs).	<p>See https://sede.agenciatributaria.gob.es/Sede/en_gb/inicio.html</p> <p>Guide to mutual agreement procedures / Part two. FAQs /</p>

Spain Dispute Resolution Profile

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	taxpayer covered within the scope of MAP?			Compatibility with audit settlement or assessments with the taxpayer's agreement
9.	Are double taxation cases resulting from bona fide taxpayer initiated foreign adjustments covered within the scope of MAP?	See detailed explanation	<p>Access to the mutual agreement procedure will not be granted by the mere submission of a self-assessment, supplementary to another submitted previously for the same period, amending the valuation of the related transactions. In such cases, the related persons or entities, resident in the other state, must request the amendment of the tax returns submitted in that state.</p> <p>Additionally, in general terms, access to the mutual agreement will not be granted for the multi-annual resolution of recurrent matters similar to those resolved in a mutual agreement procedure, which affect years following that procedure and have been corrected by the taxpayer by means of self-assessment. However, access will be granted,</p>	<p>See https://sede.agenciatributaria.gob.es/Sede/en_gb/inicio.html</p> <p>Guide to mutual agreement procedures / Part two. FAQs / Non-initiation of a mutual agreement procedure in the absence of a tax assessment, for example, on the basis of a self-assessment that “gives rise” to double taxation</p>

Spain Dispute Resolution Profile

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			<p>where applicable and provided that the other requirements for the initiation of the procedure are satisfied, where either of the states has taken measures that imply, or could imply, taxation not in accordance with the provisions of agreements and conventions that provide for the elimination of the double taxation of income and, where applicable, capital in the relevant years.</p> <p>This information can be found in the Spanish MAP Guidance (FAQs).</p>	
10.	<p>Are there any other treaty related issues not covered under s/n 5 to 9 which are not within the scope of MAP?</p>	<p>See detailed explanation</p>	<p>The MAP may be rejected when dealing with internal law instead of a divergence in the application or interpretation of the Convention.</p> <p>Access to MAP requested under the Arbitration Convention can be denied in cases involving final serious penalties. In addition to this, access to arbitration under the EU Directive</p>	<p>Art. 11 MAP on Direct Tax Matters Regulation, approved by Royal Decree 1794/2008, of 3rd November, amended by Royal Decree 399/2021, of 8th June.</p> <p>See https://sede.agenciatributaria.gob.es/Sede/en_gb/inicio.html</p>

Spain Dispute Resolution Profile

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			and under certain DTA can be denied in cases involving final serious penalties.	Guide to mutual agreement procedures / Part I. The procedure and its phases / 3. Acceptance/denial of the request / b. Grounds for denying the initiation of a mutual agreement procedure
11.	Are taxpayers allowed to request MAP assistance in cases where the taxpayer has sought to resolve the issue under dispute via the judicial and administrative remedies provided by the domestic law of your jurisdiction?	Yes	For mutual agreement procedures initiated on or after 12/10/2015, where a mutual agreement procedure takes place at the same time as a domestic appeal, when the request to initiate the mutual agreement procedure is accepted, the appeal or claim in question is suspended until the mutual agreement procedure is decided. However, where an appeal or claim has been brought against a serious penalty imposed in relation to the elements of the tax obligation which are the subject of the mutual agreement procedure, an exception to this general rule applies:	1st Additional disposition of Non Resident Income Tax Law, approved by Royal Legislative Decree 5/2004, of 5th March and 9th Additional disposition of Act 29/1998, of 13th July, both modified by Act 3/2020, of 4th February. See https://sede.agenciatributaria.gob.es/Sede/en_gb/inicio.html Guide to mutual agreement procedures / Part two. FAQs / Compatibility with appeals/claims

Spain Dispute Resolution Profile

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			<p>- In the case of a MAP requested under tax treaty in which the existence of serious penalties excludes access to the arbitration stage of the MAP, where an administrative or judicial appeal is brought against such a penalty, the mutual agreement and review procedures will be conducted in parallel. However, access, where applicable, to the arbitration committee in the mutual agreement procedure will be prevented until a final decision has been issued in the administrative or judicial proceedings cancelling the penalty in question.</p> <p>- In the case of a mutual agreement procedure requested under the Arbitration Convention, any administrative or judicial appeal brought against serious penalties would result in the suspension of the mutual agreement procedure from when the first relevant appeal was lodged until a final decision was</p>	

Spain Dispute Resolution Profile

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			<p>issued regarding the penalties in the administrative or judicial proceedings.</p> <p>- In the case of a MAP requested under the EU Directive, where an administrative or judicial appeal is brought against such a penalty, the mutual agreement and review procedures will be conducted in parallel. However, access, where applicable, to the advisory commission under the mutual agreement procedure will be prevented until a final decision has been issued in the administrative or judicial proceedings cancelling the penalty in question.</p> <p>This information can be found in the Spanish MAP Guidance (FAQs).</p>	
12.	Are taxpayers allowed to request for MAP assistance in cases where the issue under	See detailed explanation	Decisions of Spanish courts are binding on competent authorities as regards the mutual agreement procedure. That being the case, where	Article 118 Spanish Constitution

Spain Dispute Resolution Profile

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	<p>dispute has already been decided via the judicial and administrative remedies provided by the domestic law of your jurisdiction?</p>		<p>a court has issued a decision affecting the elements of the tax obligation to which the mutual agreement procedure relates before an agreement is reached in the mutual agreement procedure, the Spanish competent authority will, without delay, notify the competent authorities of the other states concerned.</p> <p>Such a decision is grounds for the termination of any of the MAP provided for in the Regulation on Mutual Agreement Procedures (Articles 16 and 52 of the Regulation on Mutual Agreement Procedures), which may terminate with an agreement to fully or partly eliminate the double taxation or taxation not in accordance with the convention or treaty, if the other competent authority decides to make, in full or in part, the corresponding adjustment resulting from the final decision, or without an agreement to eliminate the</p>	<p>See https://sede.agenciatributaria.gob.es/Sede/en_gb/inicio.html</p> <p>Guide to mutual agreement procedures / Part I. The procedure and its phases / Bilateral stage / d. Other ways in which the mutual agreement procedure may terminate / d.2 Where there is a final decision of a Spanish court or an equivalent decision of a court of another affected state that binds the competent authority in accordance with its domestic law, regarding the elements of the tax obligation which have been the subject of the mutual agreement procedure</p>

Spain Dispute Resolution Profile

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			<p>double taxation or taxation not in accordance with the convention. This information can be found in the Spanish MAP Guidance (Part I.5.d.2)</p> <p>On the other hand, the Spanish Competent Authority is not bound by its Administrative Tribunal decisions, therefore MAP assistance can be provided.</p>	
13.	<p>Are rules, guidelines and procedures on how taxpayers can access and use MAP, including the specific information and documentation that should be submitted in a taxpayer's request for MAP assistance, publicly available?</p>	Yes	<p>The MAP on direct tax matters Regulation deals with access thereto and processing, including a detailed description of the minimum documentation to be attached to the request.</p> <p>Additionally, a MAP Guidance has been published in the webpage of the Spanish Administration with the purpose to make the rules, guidelines and procedures on access to and use of the MAP available to the public in more simple language.</p>	<p>https://www.boe.es/buscar/act.php?id=BOE-A-2008-18544&p=20210609&tn=1#a12</p> <p>https://www.boe.es/buscar/doc.php?id=BOE-A-2021-9558</p> <p>See https://sede.agenciatributaria.gob.es/Sede/en_gb/inicio.html</p> <p>Guide to mutual agreement procedures</p>

Spain Dispute Resolution Profile

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
14.	Are there specific timeline for the filing of a MAP request?	Yes	<p>The timeline may vary under Article 25.1 of each tax treaty, however most follow the second sentence of Article 25.1 of the OECD Model Tax Convention.</p> <p>The MAPs Regulation determines the terms available for their request and the procedure for amending the errors the request may have or for providing additional information.</p>	<p>Arts 8 and 10 MAP on direct tax matters Regulation, approved by Royal Decree 1794/2008, of 3rd November, amended by Royal Decree 399/2021, of 8th June.</p> <p>See https://www.hacienda.gob.es/Documentacion/Publico/NormativaDoctrina/Tributaria/Impuesto%20sobre%20la%20Renta%20de%20no%20Residentes/MAP-Regulation-Spain.pdf https://sede.agenciatributaria.gob.es/Sede/en_gb/inicio.html</p> <p>Guide to mutual agreement procedures /Part I. The procedure and its phases / Request for initiation</p> <p>See https://sede.agenciatributaria.gob.es/Sede/en_gb/inicio.html</p>

Spain Dispute Resolution Profile

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
				Guide to mutual agreement procedures / Part II. FAQs / Incomplete mutual agreement procedure request
15.	Are guidance on multilateral MAPs publicly available?	Yes	This information can be found in the Spanish MAP Guidance (FAQs).	<p>EU Arbitration Convention and its Code of Conduct</p> <p>See https://sede.agenciatributaria.gob.es/Sede/en_gb/inicio.html</p> <p>Guide to mutual agreement procedures / Part II. FAQs / Possibility of multilateral mutual agreement procedures</p>
16.	Are tax collection procedures suspended during the period a MAP case is pending?	Yes	<p>MAPs' Regulations determines the suspension of the payment of the tax due and the conditions to qualify for it.</p> <p>The information on this regard can be also found in the Spanish MAP Guidance (FAQs).</p>	<p>Articles 58 to 63 MAP on direct tax matters Regulation, approved by Royal Decree 1794/2008, of 3rd November, amended by Royal Decree 399/2021, of 8th June.</p> <p>See https://sede.agenciatributaria.gob.es/Sede/en_gb/inicio.html</p>

Spain Dispute Resolution Profile

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
				Guide to mutual agreement procedures / Part II. FAQs / Suspension of tax collection
17.	Are there any fees charged to taxpayers for a MAP request?	See detailed explanation	<p>As a general rule, requesting a MAP does not involve any cost for the taxpayer, beyond the costs incurred by themselves submitting the request for initiation or to comply with any requests for information and documentation received from the competent authority.</p> <p>Nevertheless, it should be borne in mind that if the mutual agreement procedure is conducted under the mechanism established in Directive (EU) 2017/1852 and the taxpayer:</p> <ul style="list-style-type: none"> - withdraws from the mutual agreement procedure, or - requests the constitution of an advisory commission to determine whether initiation of the procedure should be allowed and that commission decides the competent 	<p>See https://sede.agenciatributaria.gob.es/Sede/en_gb/inicio.html</p> <p>Guide to mutual agreement procedures / Part II. FAQs / Cost of requesting a mutual agreement procedure</p>

Spain Dispute Resolution Profile

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			<p>authorities in question were correct in rejecting initiation,</p> <p>the competent authorities of the Member States concerned may agree that the taxpayer should bear the expenses and fees of the independent persons of standing who make up the advisory commission.</p> <p>This information can be found in the Spanish MAP Guidance (FAQs).</p>	
18.	Is there any other information available on availability and access to MAP?	No		
C. Resolution of MAP Cases				
19.	Are there any model timeframes for the steps taken by your competent authority from the receipt	No		

Spain Dispute Resolution Profile

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	of a MAP case to the resolution of the case provided to taxpayers?			
20.	Are statistics relating to the time taken to resolve MAP cases publicly available?	Yes	OECD and EU yearly-submitted statistics.	https://www.oecd.org/content/dam/oecd/en/topics/policy-issue-focus/map-statistics/map-statistics-spain.pdf https://taxation-customs.ec.europa.eu/archives-0/enhanced-administrative-cooperation-field-direct-taxation/statistics-pending-apas-and-maps-eu_en
21.	Is interest or penalties resulting from adjustments made pursuant to a MAP agreement waived or dealt with as part of the MAP procedure?	No	In line with paragraph 49 of the Commentary on Article 25 of the OECD Model Tax Convention and paragraph 4 of the Commentary on Article 2, Spain does not consider interests and administrative penalties accessory to the taxes covered by the Tax Conventions to be covered by such convention. Therefore, those	See https://sede.agenciatributaria.gob.es/Sede/en_gb/inicio.html Guide to mutual agreement procedures / Part two. FAQs / Mutual agreement procedure for discussing the interest and penalties

Spain Dispute Resolution Profile

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			<p>interests and administrative penalties are not covered by a mutual agreement procedure.</p> <p>However, if the Spanish tax authority applies interest or an administrative penalty calculated on the basis of an eligible underlying tax and, afterwards, under an agreement reached in the course of a mutual agreement procedure, reduces or eliminates the eligible underlying tax, it will reduce or eliminate the amount of the interest or the administrative penalty in the same proportion. Conversely, the imposition of other administrative penalties not directly related to the underlying tax will not be affected by agreements reached between competent authorities in the context of a mutual agreement procedure.</p> <p>This information can be found in the Spanish MAP Guidance (FAQs).</p>	

Spain Dispute Resolution Profile

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
22.	Are the roles and responsibility of the MAP office publicly available, for example, is the mission statement of the MAP office available in the <i>annual</i> report of the organisation?	Yes	<p>Article 2 of the Regulation on Mutual agreement procedures confers competence for conducting and deciding on mutual agreement procedures as follows:</p> <p>1) In relation to transfer pricing and the attribution of profits to permanent establishments, solely and exclusively to the Spanish Tax Agency (Agencia Estatal de Administración Tributaria, AEAT).</p> <p>Within the AEAT, this function is carried out by the National Office for Intentional Taxation, following Order HAP/1431/2015, of 16th July the competencies on MAPs on transfer pricing and attribution of profits to PEs are specifically mandated to this Office.</p> <p>2) In all other cases, the General Directorate of Taxation, which also</p>	<p>Regulations mentioned are publicly available.</p> <p>See https://sede.agenciatributaria.gob.es/Sede/en_gb/inicio.html</p> <p>Guide to mutual agreement procedures / Part I. The procedure and its phases / 1. Introduction / g. Who is the Spanish competent authority for mutual agreement procedures?</p>

Spain Dispute Resolution Profile

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			<p>has competence to coordinate mixed procedures (that is, concerning other matters in addition to transfer pricing). In this context, Article 3 of Royal Decree 256/2012, of 27th January develops the basic reporting structure of the Ministry of Finance and Public Administrations; thereby, the General Directorate for Taxes is vested with the powers to apply double tax conventions.</p> <p>Within the General Directorate of Taxation, the Deputy General Directorate for International Taxation carries out this function.</p> <p>This information can be found in the Spanish MAP Guidance.</p>	
23.	Is MAP arbitration a mechanism currently available for the resolution of tax treaty	See detailed explanation	MAP arbitration mechanism is available under Title IV of the Regulation on Mutual Agreement Procedures (which regulates the mechanism established in the EU Directive), the Arbitration Convention	https://www.hacienda.gob.es/es-ES/Normativa%20y%20doctrina/Normativa/CDI/Paginas/CDI_Alfa.a.spx

Spain Dispute Resolution Profile

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	<p>related disputes in any of your tax treaties? If not:</p>		<p>and, with the entry into force in Spain of the Multilateral Convention under project BEPS, under certain tax treaties signed by Spain.</p>	<p>https://www.oecd.org/tax/treaties/beps-mli-signatories-and-parties.pdf See https://sede.agenciatributaria.gob.es/Sede/en_gb/inicio.html Guide to mutual agreement procedures / Part I. The procedure and its phases / 5. Bilateral stage / e. Arbitration stage / e.1 General matters</p>
a.	<ul style="list-style-type: none"> Are there any legal limitations in your domestic law (for example in your constitution) to include MAP arbitration in your tax treaties? 	No		
b.	<ul style="list-style-type: none"> Does your treaty policy allow you to include MAP arbitration in your tax treaties? 	Yes		

Spain Dispute Resolution Profile

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24.	<p>Is the explanation of the relationship between the MAP and domestic law administrative and judicial remedies publicly available?</p> <p>If yes:</p>	Yes	<p>The relationship between the MAP and domestic law administrative and judicial remedies (see answer to question 11) is covered by a FAQ of the Spanish MAP Guidelines.</p>	<p>1st Additional disposition of Non Resident Income Tax Law, approved by Royal Legislative Decree 5/2004, of 5th March and 9th Additional disposition of Act 29/1998, of 13th July, both modified by Act 3/2020, of 4th February.</p> <p>See https://sede.agenciatributaria.gob.es/Sede/en_gb/inicio.html</p> <p>Guide to mutual agreement procedures / Part two. FAQs / Compatibility with appeals/claims</p>
a.	<ul style="list-style-type: none"> Does the guidance specifically address whether the competent authority considers that it is legally bound to follow a domestic court decision in the MAP or will not deviate from a 	See detailed explanation	<p>The competent authority is legally bound to follow a domestic court decision to comply with a constitutional requirement.</p> <p>This information can be found in the Spanish MAP Guidance (Part I.5.D.2).</p>	<p>Art. 118 Spanish Constitution.</p> <p>See https://sede.agenciatributaria.gob.es/Sede/en_gb/inicio.html</p> <p>Guide to mutual agreement procedures / Part I. The procedure and its phases / 5. Bilateral stage / d. Other ways in which the mutual</p>

Spain Dispute Resolution Profile

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	domestic court decision as a matter of administrative policy or practice?			agreement procedure may terminate
25.	Are taxpayers allowed to request for multi-year resolution through the MAP of recurring issues with respect to filed tax years?	See detailed explanation	Access to the MAP will not be granted for the multi-annual resolution of recurrent matters similar to those resolved in a MAP and which affect years following that procedure, except, where applicable and provided that the other requirements for the initiation of the procedure are satisfied, where either of the states has taken measures that imply, or could imply, taxation not in accordance with the provisions of agreements and conventions that provide for the elimination of the double taxation of income and, where applicable, capital in the relevant years.	See https://sede.agenciatributaria.gob.es/Sede/en_gb/inicio.html Guide to mutual agreement procedures / Part two. FAQs / Non-initiation of a mutual agreement procedure in the absence of a tax assessment, for example, on the basis of a self-assessment that “gives rise” to double taxation-

Spain Dispute Resolution Profile

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			This information can be found in the Spanish MAP Guidance (FAQs)	
26.	Do all your jurisdiction's tax treaties contain a provision which would oblige your jurisdiction to make corresponding adjustments or to grant access to the MAP with respect to the economic double taxation that may otherwise result from a primary transfer pricing adjustment (i.e. is paragraph 2 of Article 9 of the OECD Model Tax Convention or the UN Model Double Taxation Convention included in all of your jurisdiction's tax treaties)?	No	<p>Tax treaties not including paragraph 2 of Article 9: Brazil, Ecuador, Italy, Morocco, the Netherlands, Norway and Tunisia.</p> <p>Tax treaties not including Article 9: Bulgaria, Tajikistan and Ukraine.</p> <p>In any case, even if an applicable tax treaty with a mutual agreement procedure clause does not contain an article equivalent to Article 9.2 of the OECD's Model Tax Convention on Income and on Capital, the initiation of a mutual agreement procedure relating to transfer pricing will be allowed if the necessary requirements are satisfied.</p> <p>The information stated in the last paragraph can be found in the Spanish MAP Guidance (FAQs)</p>	<p>https://www.hacienda.gob.es/es-ES/Normativa%20y%20doctrina/Normativa/CDI/Paginas/CDI_Alfa.aspx</p> <p>See https://sede.agenciatributaria.gob.es/Sede/en_gb/inicio.html / All manuals, videos and brochures / Practical manuals / Other: Guide to mutual agreement procedures / Part two. FAQs / Can a mutual agreement procedure relating to transfer pricing be requested under a tax agreement when that convention does not include an article equivalent to Article 9.2 of the OECD's model tax convention on income and on capital?-</p>

Spain Dispute Resolution Profile

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
27.	Is there any other information available on resolution of MAP cases?	No		
D. Implementation of MAP Agreements				
28.	Where the agreement reached by your competent authority through the MAP process leads to additional tax to be paid by your taxpayer, is there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for the additional tax to be paid?	See detailed explanation	The Spanish domestic law does not establish a specific timeframe for the implementation of MAP Agreements. In general terms, the general 6-month rule for the resolution of tax procedures would apply.	Article 104 of the General Tax Law, approved by Act 58/2003, of 17 th December.
29.	Where the agreement reached by your	See question 28		

Spain Dispute Resolution Profile

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	<p>competent authority through the MAP process leads to a refund of the tax due or paid by your taxpayer, are there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for a refund of the tax paid?</p>			
30.	<p>Are all mutual agreements reached through MAP implemented notwithstanding any time limits in your domestic law?</p>	No	<p>The mutual agreements reached under the MAP provision of the applicable tax treaty are implemented irrespective of the time limits set in the domestic law only when the said tax treaty includes the last sentence of paragraph 2 of Article 25 of the OECD Model Tax Convention.</p>	<p>https://www.hacienda.gob.es/es-ES/Normativa%20y%20doctrina/Normativa/CDI/Paginas/CDI_Alfa.a.spx See https://sede.agenciatributaria.gob.es/Sede/en_gb/inicio.html Guide to mutual agreement procedures / Part two. FAQs / Implementation of mutual</p>

Spain Dispute Resolution Profile

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			<p>Nowadays almost all of the tax treaties signed by Spain include the equivalent of the second sentence of article 25(2) OECD Model Convention, however treaties not containing that sentence are Bolivia, Brazil, Chile, Ecuador, Italy, México, Morocco, the Netherlands, Philippines, Tajikistan, Tunisia and Ukraine.</p> <p>The mutual agreements reached under the Title IV of the Regulation on Mutual Agreement Procedures (which regulates the mechanism established in the Directive) and the Arbitration Convention are implemented notwithstanding any time limits in Spanish domestic law.</p> <p>This is indicated in the Spanish MAP Guidance (FAQs).</p>	<p>agreements regardless of the expiration of domestic statute of limitation</p>
31.	Is there any other information available on the implementation of MAP agreements?	Yes	The information related to the implementation of the MAP agreements can be found in the Spanish MAP Guidance (Part I.6)	Art. 17 MAP on direct tax matters Regulation, approved by Royal Decree 1794/2008, amended by Royal Decree 399/2021, of 8 th June.

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				<p>See https://sede.agenciatributaria.gob.es/Sede/en_gb/inicio.html Guide to mutual agreement procedures / Part I. The procedure and its phases / 6. Implementation of the agreement</p>