

I HAVE RECEIVED A  
NOTIFICATION FROM THE  
SPANISH TAX AUTHORITIES,  
WHAT SHOULD I DO? DO NOT  
PANIC, WE WILL HELP YOU.

What kind of notifications can I receive from the Spanish tax authorities?

#### Carta Comunicativa

A Carta Comunicativa is informative and is not part of any procedure.

#### Comprobación limitada

In this category we can find three subtypes of notifications:

- **Notificaciones de Requerimiento:** you should submit the documentation required by the Spanish Tax Authorities in the said Notificación de Requerimiento. That documentation must be submitted in the place and the period indicated in the notification. If the submit is delayed or not done, it will be a penalty.
- **Notificaciones de propuesta de liquidación:** they modify or correct, at your discretion any finance statement you have submitted. If you do not agree, you can submit claims within the deadline to do so.
- **Notificación de Resolución del procedimiento:** once allegations have been submitted, the Spanish Tax Authority responds with the resolution and agrees to a settlement if appropriate. If you are not satisfied, it can be appealed within the established period.

#### Providencia de apremio

The Spanish Tax Authority use this procedure to collect a debt once the corresponding period of voluntary payment has ended. The Spanish Tax Authority applies a surcharge on the debt in addition to the interest for the delay in the payment.

#### Notificación de inicio de investigación: inspección fiscal

This inspection can be arbitrary, simply due to a selection process for all taxpayers, or it may be due to doubts raised by the inspectors in relation to a possible fraud. In

this notification, the start of the procedure is informed and the taxpayer must appear before the Spanish Tax Authorities.

#### Notificación de expediente sancionador

The Spanish Tax Authority confirms that you have committed a fault in breach of the tax regulations. You are then informed about the beginning of the sanctioning proceeding indicating the amount to be paid for the infraction committed. If you do not agree with the imposition of the sanction, within the period indicated in the notification, you must send the documentation proving that you have not committed any breach of the tax regulations.

#### Notificación de diligencias de embargo

This is the notification of a foreclosure proceeding carried out by the Tax Agency against the person or company that is not up to date with any payments due to the Spanish Tax Authorities, in order to collect the amount of the debt.

For example, balance withholding in your bank account with the amount due or property seizures.

### **ELECTRONICS NOTIFICATIONS FROM THE SPANISH TAX AUTHORITIES. I AM IN UK, HOW CAN I REGISTER IN THE ELECTRONIC NOTIFICATIONS SYSTEM FROM THE SPANISH TAX AUTHORITIES?**

You should go to the Spanish consulate in London carrying your NIE, your Passport and its photocopy and you will be provided with a digital signature with which you will have access to your electronic notifications from the Spanish Tax Authorities.

### **EFFECTS OF ELECTRONIC NOTIFICATIONS**

Electronic notifications will be considered as taking place at the time of access to the content of its notification or, if access is not carried out, after 10 calendar days from their dispatch without access to the same.

All communications and notifications will be available for 90 calendar days in the enabled electronic address. During this time, you will be able to view the full content as often as you wish (the content can only be viewed for 90 days if you have accessed it within the term of 10 days; if it has expired, you will not be able to view the content). After this term, it can only be viewed in the Tax Agency E-Office.

The electronic notification system confirms the time and date in which the information is available for those interested in the notification. Similarly, the system confirms the date of access of the recipient to the content of the document notified

or that on which the notification was rejected as the legally established term had expired.

If, prior to the date of receipt of the communication of the notification, you have accessed the Tax Agency E-Office and you have received the notification electronically, the date prevailing to all effects is that of the first of the notification correctly carried out.

Written by Laura Gallego Herráez

**SCORNIK GERSTEIN LLP**