SPAIN
EXPAT
Only Information
No legal advice

PROCEDURES

AEAT Notifications Guide

Submitting Documents

Appeals & Claims

Important Legal Disclaimer: *Only for informative purposes.*

- *While we strive for accuracy, please be aware that content may be incomplete.*
- *Spanish tax laws are updated regularly and vary significantly depending on your Autonomous Community.*

We strongly recommend verifying your specific financial situation with a qualified Spanish tax advisor (gestor) and the Tax Agency.

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Notification Guide: Action Steps

Receiving a notification from the AEAT can be a daunting experience, but it is essential to understand that you are not without recourse. Spanish tax law provides a structured framework that allows taxpayers to challenge administrative decisions, ranging from tax assessments and penalties to procedural acts that affect their rights.

The key to navigating this system effectively lies in knowing your options, respecting the strict deadlines, and choosing the most appropriate path for your specific situation.

In the following pages, we break down the essential elements you need to identify on your notification, and explain the administrative appeals available to you.

Step 1: Procedure Initiation Start

Initiated either **Ex Officio** by AEAT (data check, verification, audit) or at the **Taxpayer Request** (e.g., certificate of residence, tax refund applications).

Step 2: Hearing Phase & File Inspection (Trámite de Audiencia)

Before issuing a final resolution, AEAT opens a **10 to 15-day window** for the taxpayer to inspect the complete case file, submit allegations, and attach supporting documentation.

Step 3: Initial Administrative Appeals (Choose Pathway) 1 Month Deadline

- **Recurso Potestativo de Reposición:** Optional appeal filed before the *same body* that issued the decision.
- **Recurso de Alzada:** Mandatory hierarchical appeal filed to a *superior body* (if the act does not end administrative route).

Step 4: Economic-Administrative Claim (TEAR / TEAC) No Lawyer Required

Appeal before specialized tax boards (Regional TEAR or Central TEAC). Independent administrative tribunals within the Ministry of Finance. Taxpayers can represent themselves.

Step 5: Judicial Route (Vía Contencioso-Administrativa) 2 Month Deadline

Exhausts all administrative avenues. Formal lawsuit before Judicial Courts. Requires mandatory representation by a licensed Lawyer (*Abogado*) and Court Agent (*Procurador*).

Identify the Type of Act

What you have received determines your route:

Information Request/Trámite (Procedural Act):	**Liquidación (Tax Assessment):**	**Sanción (Penalty):**
A simple request for documents is generally *not* appealable.	A formal calculation of a debt you owe. You can challenge the amount or the legal basis.	A financial punishment for an alleged infraction. These have special suspension rules.

Verify the Notification Date

The deadline to file an appeal begins the day **after** you receive the official notification. Mark this date on your calendar immediately—this is your starting point.

Submitting Documentation Within an Administrative Procedure

Administrative Procedure

A summary of the steps in an administrative procedure:

Initiation	**Allegations**	**Hearing Phase**	**Resolution**
Ex Officio: Taxpayer Request:	Anytime to submit documentation	Access to the complete administrative file	In six months, most cases

You can submit additional documentation either in response to a formal request from the Tax Agency or voluntarily to supplement a previous filing.

Upon request: Emergency Checklist (First 48 Hours)

Receiving a notification from the AEAT can be unsettling, but your immediate actions in the first 48 hours are critical. The legal clock starts ticking the very next day.

AEAT Website: How to Submit Documentation

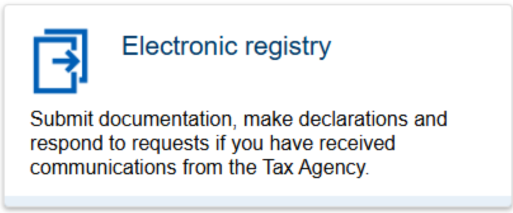
Review the content of the request to ensure that this is the correct way to respond, make allegations or provide documentation. Other options may be indicated, such as "Provide additional documentation" or "Respond to requests, make allegations and/or provide supporting documents" for a specific model or procedure.

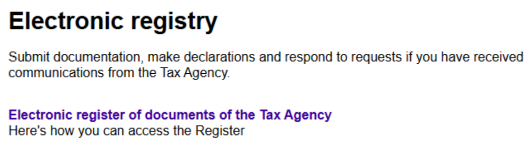
STEP 1: Switch to English

You can just follow this link or follow steps 2 and 3.

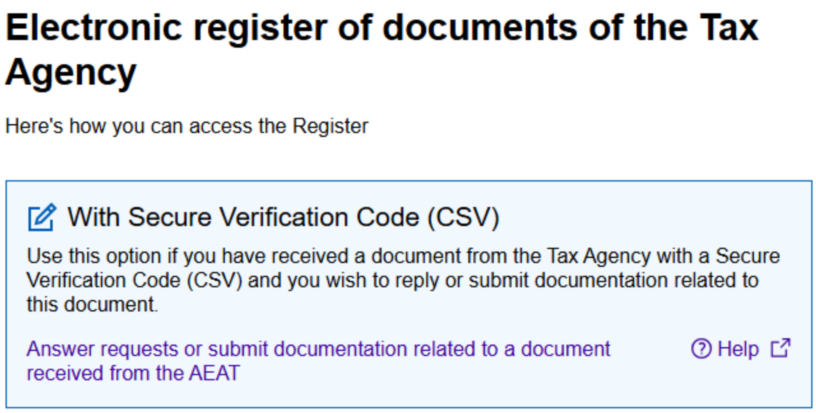
Link to Register CSV: https://sede.agenciatributaria.gob.es/Sede/en_gb/registro-electronico-documentos-agencia-tributaria.html

STEP 2: Enter to Electronic Registry





STEP 3: Using the CSV Path



To access the notification response, enter the CSV (Secure Verification Code) that appears in the notification received in the corresponding box and select "How do you want to make the submission?":

- Affected parties: You can enter with identification using a certificate/ electronic DNI and Cl@ve or without identification.
- Representatives: You can only access "With identification" using a certificate or electronic DNI and Cl@ve .

To locate the CSV , you can consult the help by clicking on the link "Where to find the Secure Verification Code".

Where can I find the Secure Verification Code?

The Secure Verification Code guarantees, through verification at the electronic headquarters of the State Tax Administration Agency, the integrity of the document.

You can find this code in these locations:

- printed in the footer of the first page of each document.
- used in the signature paragraph of the document, as shown in the following example:

Agencia Tributaria
www.agenciatributaria.es

Delegación Especial de MADRID

Administración de CIUDAD LINEAL

CL URUGUAY, 16
28016 MADRID (MADRID)
Tel: 915106900
Fax: 915106971

Nº de Remesa: [redacted]

Nº Comunicación: [redacted]

DENEGACIÓN DE CERTIFICADO

Nº REFERENCIA: [redacted]

Presentada solicitud de certificado acreditativo de encontrarse al corriente de sus obligaciones tributarias a efectos de contratar con el Sector Público, de acuerdo con lo establecido en la Ley 30/2007, de 30 de octubre, de Contratos del Sector Público, por:

N.I.F.: [redacted] NOMBRE: [redacted]
DOMICILIO FISCAL: [redacted]

El Administrador,

CERTIFICA: Que conforme a los datos que obran en esta Unidad para el solicitante arriba referenciado, con respecto a las declaraciones o autoliquidaciones cuyo plazo reglamentario de presentación venció en los doce meses precedentes a los dos meses inmediatamente anteriores a la fecha de solicitud del certificado, no consta que haya presentado las correspondientes a los conceptos que se detallan a continuación:

MODELO	EJERCICIO	PERIODO
RES. ANUAL RETEN./ING.IRPF	2009	0A
RETEN./INGR. A CUENTA IRPF	2010	1T

Además, el solicitante mantiene con la Agencia Estatal de Administración Tributaria deudas o sanciones tributarias en periodo ejecutivo cuya ejecución no se encuentra suspendida, ni están aplazadas ni fraccionadas.

El presente certificado se expide a petición del interesado y tiene carácter NEGATIVO a los efectos previstos por el artículo 74 del Reglamento general de las actuaciones y los procedimientos de gestión e inspección tributaria y de desarrollo de las normas comunes de los procedimientos de aplicación de los tributos, aprobado por el Real Decreto 1065/2007, de 27 de julio.

Expedido en MADRID, a 15 de septiembre de 2010.

Código Seguro Verificación 12345CSVFICTICIO

Agencia Tributaria
www.agenciatributaria.es

Delegación de Albacete

Administración de Hellín
Unidad de Módulos
C/ San Juan de Dios, 3
02400 Hellín (Albacete)
Tel. 967303512
Fax. 967303512

Nº de Remesa: 12345678901

9090909090 Nº Certificado: 1234567890123

APELLIDO1 APELLIDO2 NOMBRE
APELLIDO1 APELLIDO2 NOMBRE
CL FRANCISCO PIZARRO, 26-B-IZ-12-A
02004 ALBACETE ALBACETE

CERTIFICADO DE IMPORTE NETO DE LA CIFRA DE NEGOCIOS

Nº REFERENCIA: 1234567890

SOLICITANTE:

N.I.F.: **12345678x** NOMBRE O RAZÓN SOCIAL: **APELLIDO1 APELLIDO2 NOMBRE**
DOMICILIO FISCAL: ****** campo de observaciones ******

EL JEFE DE LA OFICINA NACIONAL DE GESTIO

C E R T I F I C A: Que consultados los datos y demás antecedentes obrantes en esta Administración del obligado tributario arriba referenciado y a los efectos de la gestión del Impuesto sobre Actividades Económicas correspondiente al ejercicio AAAA, CONSTA que el IMPORTE NETO DE LA CIFRA DE NEGOCIOS asciende a 9.876.543.210.357,99 euros.

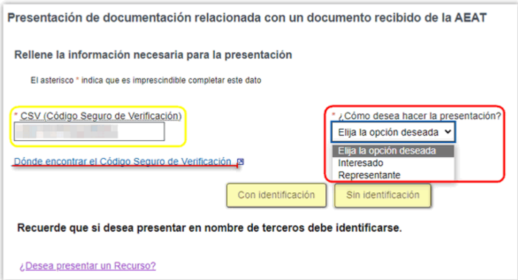
La presente certificación, se expide al objeto de acreditar los datos que constan en la misma, a efectos de la exención del IAE establecida en el art. 82.1.c) del TRLRHL, aprobado por el R.D.Legislativo 2/2004, de 5 de marzo.

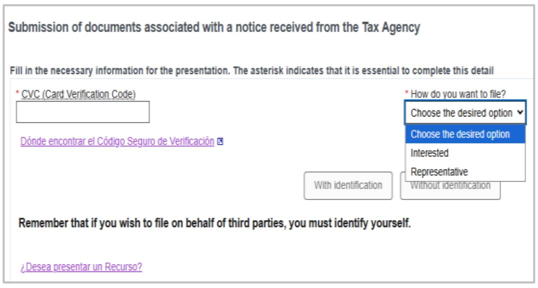
**** campo de observaciones ****

*Documento firmado electrónicamente (Real Decreto 1671/2009) por la Agencia Estatal de Administración Tributaria, con fecha 1 de diciembre de 2004. Autenticidad verificable mediante **Código Seguro Verificación 12345CSVFICTICIO** en www.agenciatributaria.gob.es.*

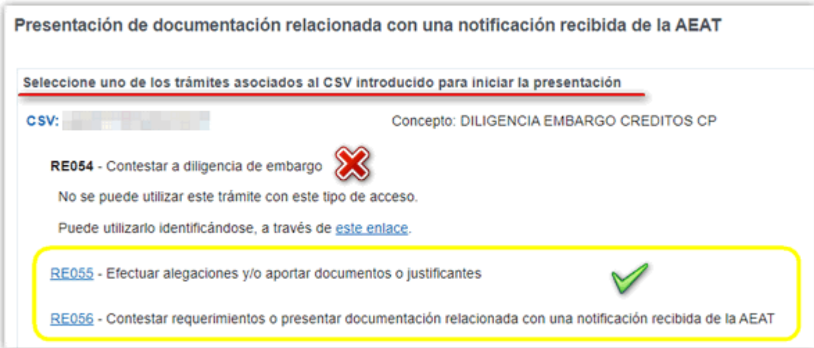
The Secure Verification Code must be treated with due caution by the recipient of the document; its communication to third parties would enable them to access the contents of the document, as well as to carry out, in relation to the notification received, certain electronic formalities.

By entering as an interested party and without identification, the system will offer you the options allowed by the associated procedure.





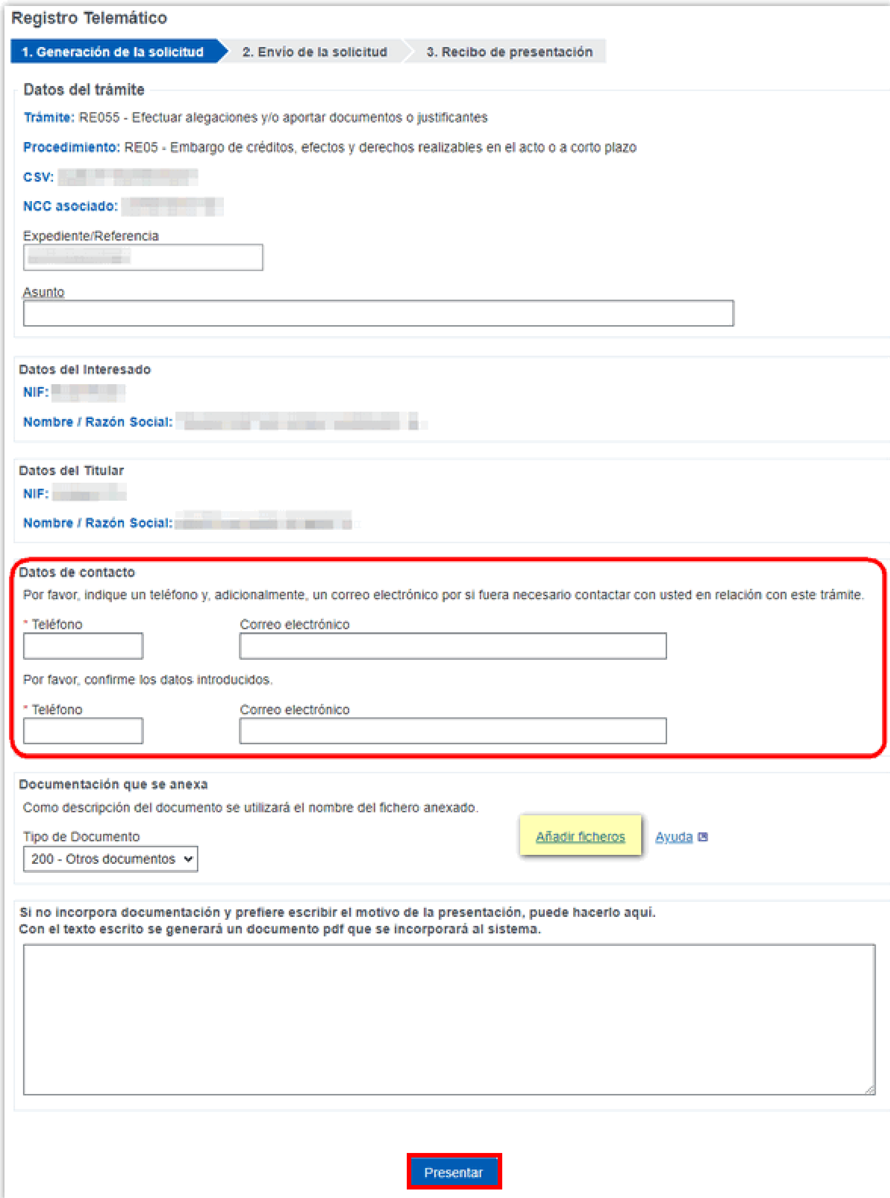
As you can see in the example below, the system offers you the options that can be performed without identification and shows you the response possibilities that require identification.



Once you have accessed the online registry, fill in the required fields, including the File/Reference, subject, contact information, telephone number and an additional email address.

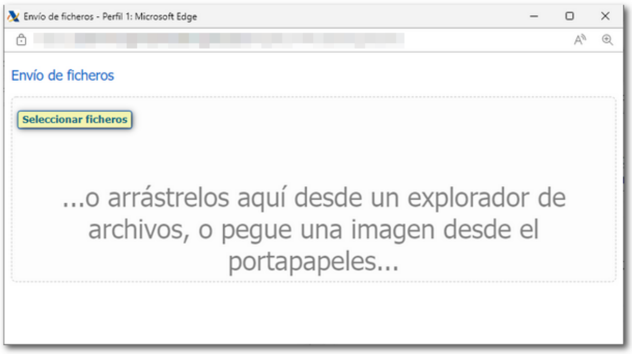
You can also attach documents from the "Add files" option. You also have the option of introducing the reason for the submission in the space at the bottom of the form.

STEP 4: Submitting Documents

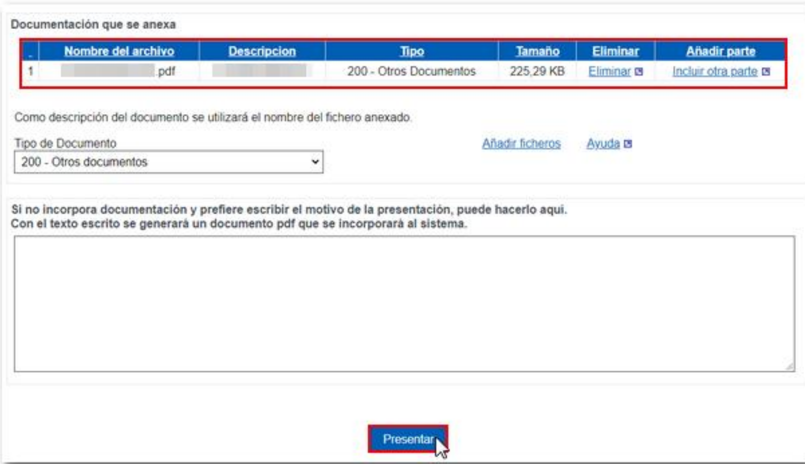


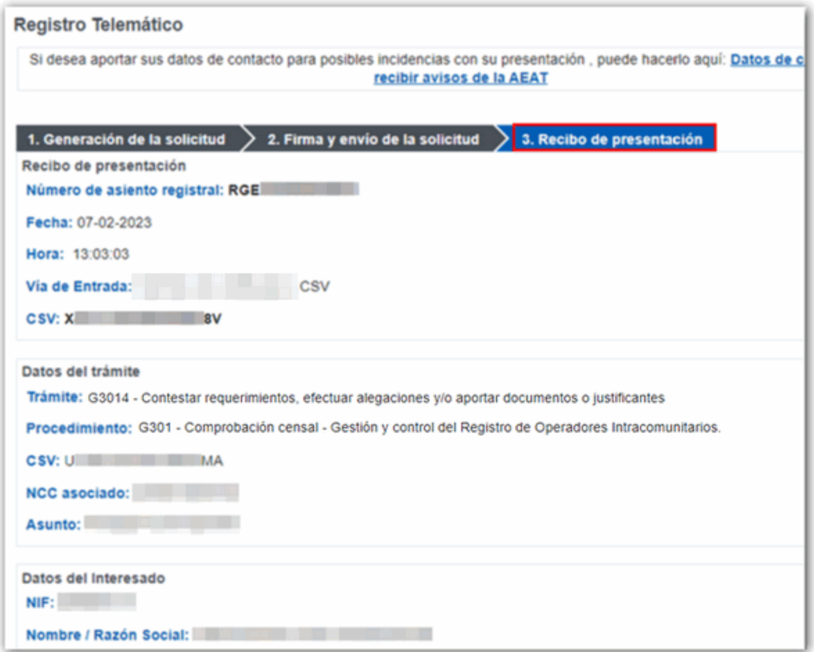
A window to select the files to attach to the response will appear when you click "Add files".

Click "Select Files" to access the file browser and choose the file you want to attach. Please note that the file cannot exceed 64 MB and must be in an accepted format. You can get more information on accepted file formats in the "Help" section.



Once the required fields have been completed and the necessary documents provided, click on "Submit".





If the submission is successful, proof of the record generation will be displayed on the screen.

Submitting an Appeal or Claim

Spanish tax law provides a structured framework that allows taxpayers to challenge administrative decisions, ranging from tax assessments and penalties to procedural acts that affect their rights.

Locate the "Pie de Recurso

On the final page of any AEAT notification, you will find a section "Recursos y reclamaciones" (Appeals and claims) known as the "Pie de Recurso" (appeal footer). This is not merely a formality—it is a legally mandated requirement that serves as your roadmap for challenging the decision.

Within this section, the Administration must clearly inform you of three critical pieces of information:

- which specific **appeals** you are entitled to file,
- the applicable **deadline** (which is typically one month from the day following notification),
- and **where** you must submit your appeal.

Crucially, if this information is missing or incomplete, the statutory deadline does not begin to run against you. In such cases, the notification is considered formally defective, effectively freezing the clock until the Administration corrects the omission.

Appeals at AEAT: Reposición vs. Alzada

Once you have identified the appeal and confirmed your standing, you must decide whether to pursue an administrative appeal before escalating further.
The options you can find are:

- **Recurso de Alzada:** Appealing to the **hierarchical superior**. In the administrative context, this is a requirement before going to Court. It's less common and followed by an optional "Recurso de reposición".

- **Optional Recurso de Reposición:** Filed before the **same body** that issued the act. It is optional—you can skip it and go directly to Court.

Appeals at Economic-Administrative Court (TEAR/TEAC)

In tax matters, administrative decisions may be appealed before the Economic-Administrative Tribunals. This avenue is available as an alternative to the Recurso de Reposición, but you cannot pursue both at the same time—you must choose one or the other.

- **No lawyer or procurador required.**
- You can present the claim to the body that issued the act, which then remits it to the independent Tribunal.
- **Timing:** Up to 6 months (abreviado for under €6,000) or 1 year (general) for resolution .
- **Cuantía Matters:** If the amount exceeds €150,000, you can appeal the TEAR decision to the Central TEAC .

Appeals at Court: Judicial Route (Contencioso-Administrativo)

Next Step is the Judicial Court—the Contentious-Administrative Appeal. This is where administrative paths end. You will need a lawyer and a court representative – this is mandatory. and you'll need legal representation.

- **Lawyer & Procurador are mandatory.**
- **Deadline:** 2 months from notification of the AEAT or TEAR/TEAC resolution .

How to Pause Your Debt (Suspensión de la Ejecución)

One of the most common fears is having to pay the full amount while you fight the case. The rules vary significantly based on what you owe.

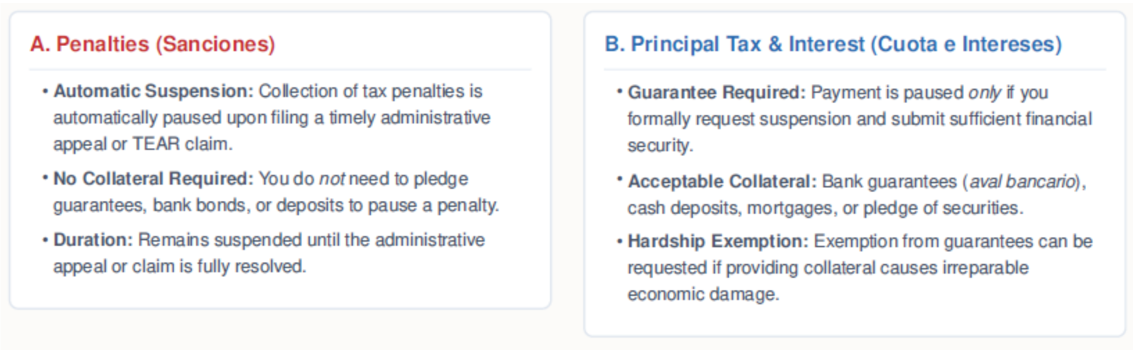
Penalties (Sanciones): Automatic Suspension

- **The Rule:** If you are appealing a *penalty* (sanción tributaria) in time and form, the execution is suspended **automatically**. No guarantee (aval) is required during the voluntary payment period. The AEAT itself is obligated to stop the collection process immediately .

- **The Exception (The "Apremio" Trap):** Once the penalty becomes *firme* (firm/executory) and enters the enforcement phase (providencia de apremio), this automatic suspension ends. To suspend the actual seizure of assets, you will likely need to post a guarantee .

Tax Principal & Interest: Requires Guarantee

- **The Rule:** For the actual tax debt (principal and interest), filing an appeal **does not** automatically suspend collection.
- **The Requirement:** You must request suspension and provide a guarantee (bank bond, deposit, or mortgage) to cover the debt, interest, and potential surcharges .
- **Exception (Hardship):** You can request a waiver of the guarantee if you can prove that the execution would cause "perjuicios de difícil o imposible reparación" (irreparable harm). You must provide strong evidence for this request to succeed .


A. Penalties (Sanciones)

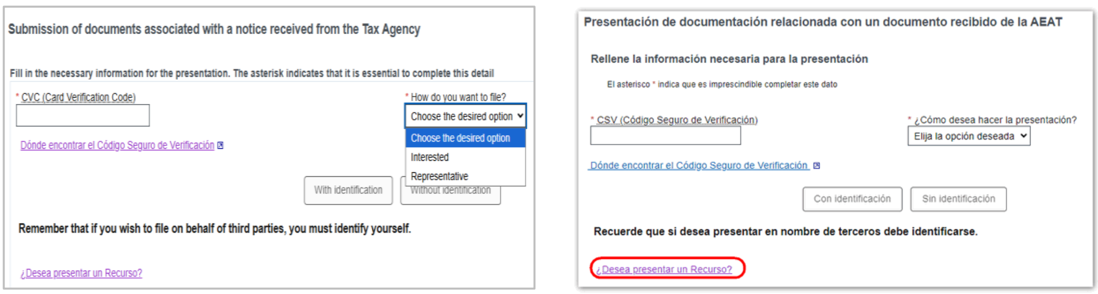
- **Automatic Suspension:** Collection of tax penalties is automatically paused upon filing a timely administrative appeal or TEAR claim.
- **No Collateral Required:** You do *not* need to pledge guarantees, bank bonds, or deposits to pause a penalty.
- **Duration:** Remains suspended until the administrative appeal or claim is fully resolved.

B. Principal Tax & Interest (Cuota e Intereses)

- **Guarantee Required:** Payment is paused *only* if you formally request suspension and submit sufficient financial security.
- **Acceptable Collateral:** Bank guarantees (*aval bancario*), cash deposits, mortgages, or pledge of securities.
- **Hardship Exemption:** Exemption from guarantees can be requested if providing collateral causes irreparable economic damage.

AEAT Website: How to Submit an Appeal

If the notification indicates that you can file an appeal or economic-administrative claim and you wish to do so, you will have to click on the question, "Do you wish to file an appeal?"

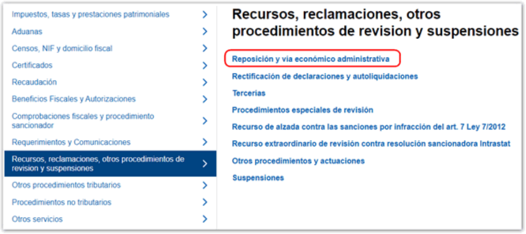


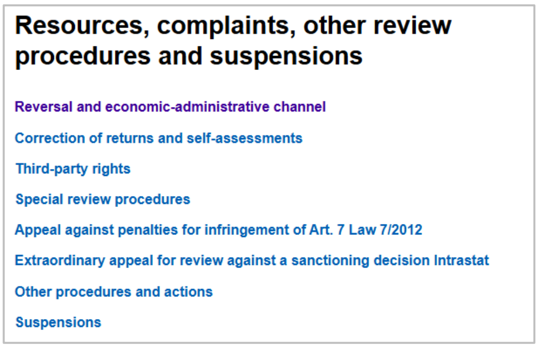
These are the direct links to the websites:

- Link AEAT Appeals: Recursos
- Link TEA Appeals: Tribunales Económico-Administrativos

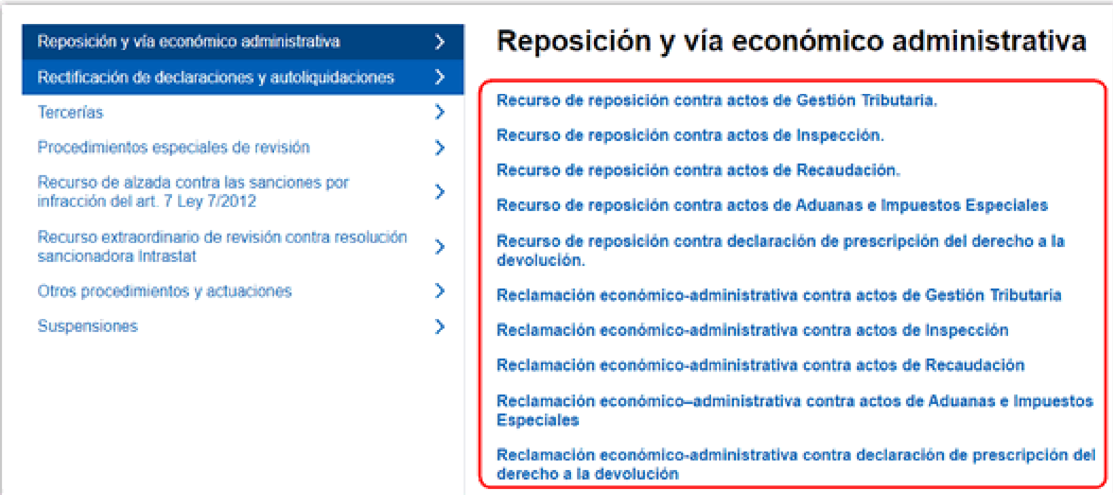
Choosing the Right Option

This link will take you to the route at the headquarters for filing appeals and claims

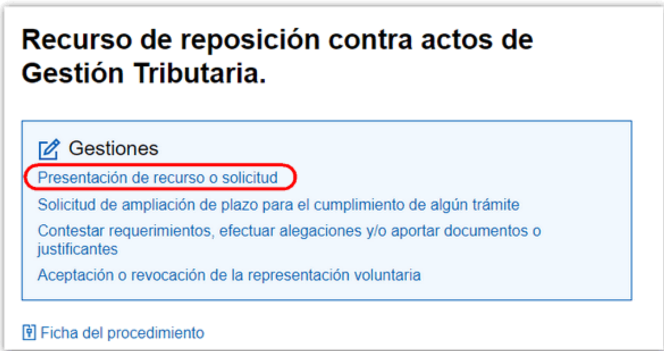




You will have to choose the type of appeal or claim you wish to file. You must find out through the notification which department the request must be addressed to.



Once you have chosen, access the presentation or application. If you do not know exactly the type of act against which the appeal is being made, contact the sending office or department, which appears in the header of the notification.

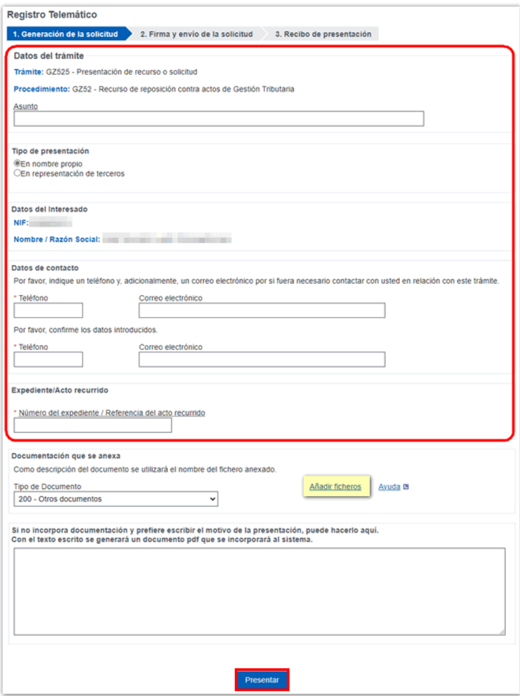


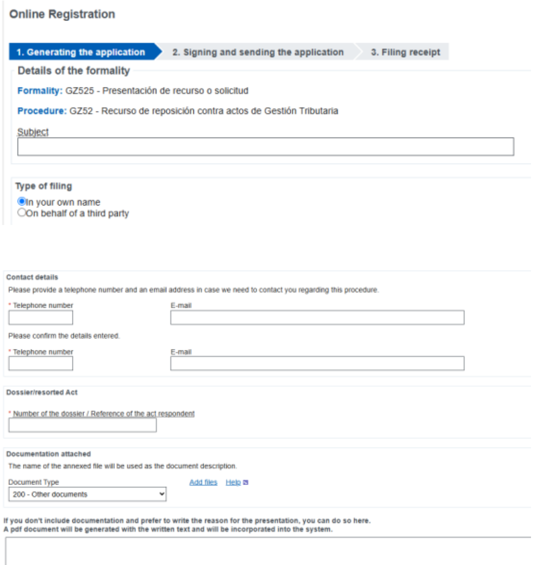
This procedure requires electronic identification. Select the type of identification.

Fill in the requested information, subject, type of representation, telephone number and optionally an email address. In this case there is a mandatory item "File number/Reference of the contested act".

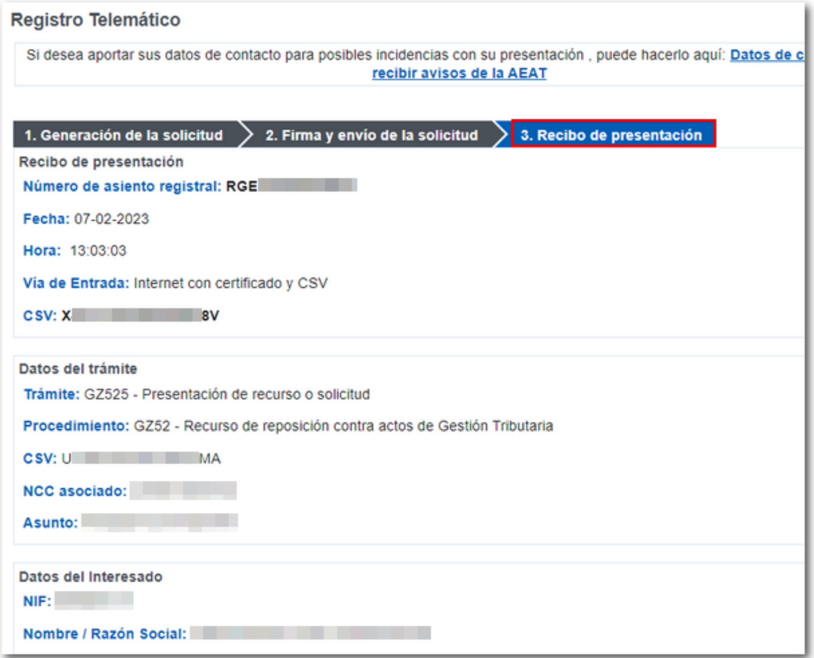
You can

- attach files
- and write the description you want.





When submitting, the entry report will appear for the registration of the request.


Registro Telemático

Si desea aportar sus datos de contacto para posibles incidencias con su presentación , puede hacerlo aquí: Datos de c
recibir avisos de la AEAT

1. Generación de la solicitud | 2. Firma y envío de la solicitud | 3. Recibo de presentación

Recibo de presentación

Número de asiento registral: RGE[redacted]

Fecha: 07-02-2023

Hora: 13:03:03

Vía de Entrada: Internet con certificado y CSV

CSV: X[redacted]8V

Datos del trámite

Trámite: GZ525 - Presentación de recurso o solicitud

Procedimiento: GZ52 - Recurso de reposición contra actos de Gestión Tributaria

CSV: U[redacted]MA

NCC asociado: [redacted]

Asunto: [redacted]

Datos del Interesado

NIF: [redacted]

Nombre / Razón Social: [redacted]

Submitting Complaints

Please note: This is not a legal appeal. Do not use this to challenge the legal validity of the tax act.

Filing Non-Legal Complaints: Consejo de Defensa del Contribuyente

Not all tax issues involve legal or financial disagreements. If you experience poor treatment, lack of clear information, unhelpful guidance, or scheduling obstacles, you have the right to lodge a formal complaint.

- **Scope:** Addresses administrative malfunctioning, bad service, delays, and poor communication.
- **Institutional Body:** Handled by the *Consejo de Defensa del Contribuyente* (Taxpayer Defense Council).
- **CRITICAL RULE:** Filing a service complaint **DOES NOT pause or extend** legal appeal deadlines for tax debts or assessments. Legal appeals must be filed separately.

What it is: A mechanism to file complaints about the *service* provided by the AEAT, not the *legal substance* of the tax .

What to Complain About:

- **Lack of clarity:** You didn't understand the information provided.
- **Scheduling/Logistics:** Excessive waiting times, issues with appointments.
- **Poor Service:** Discourteous treatment or technical failures in the online portal .

Key Limitation: The Consejo cannot change the amount of tax you owe or annul a penalty. Its recommendations are not binding resources .

GENERAL INFORMATION
(Royal Decree 1676/2009, of 13 November, regulating the Committee for the Defence of Taxpayers).

I. Complaints and suggestions made to this Committee shall not be considered as an administrative appeal. Therefore:
They are compatible with the exercise of any other actions or claims that the affected parties may make.
Their presentation does not suspend the proceedings in progress nor interrupt the deadlines for processing and resolving the procedures under way.
The replies from this Committee do not constitute or recognise subjective rights or separate legal situations, nor are they subject to appeal.

II. Once a complaint has been lodged and admitted, it shall be forwarded to the body concerned, which shall reply directly and in writing to the data subject within 15 working days.
Once the reply has been received, the affected party may express their disagreement with the reply within a period of one month from the day following its notification.
In this case, the entire case will be analysed by the relevant Committee bodies, which will adopt the corresponding reply, which will be forwarded to the affected party.

III. The lodging of a complaint or suggestion may be accompanied by documentation and any other evidence of which the Council believes it is appropriate to take cognisance.
These documents or evidence may also be provided when, where appropriate, the affected party expresses their disagreement with the reply sent to them by the body concerned.

IV. As part of complaints, the identity of the complainant and their nature shall be protected. Suggestions may be made anonymously.
The lodging of a complaint means that the Committee's Operational Unit will have access to the information required for the exercise of its functions under the same terms established for the head of the corresponding services concerned, pursuant to the provisions of the General Data Protection Regulation of the European Union, REGULATION (EU) 2016/679 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data and Organic Law 3/2018 of 5 December on the Protection of Personal Data and guarantee of digital rights.
The personal data provided shall be processed by the Tax Agency for the purpose of the effective application of the state tax and customs system. Further information on the protection of personal data and the possibility of exercising the rights set out in Articles 15 to 22 of Regulation (EU) 2016/679 can be found at https://sede.agenciatributaria.gob.es/Sede/en_gb/condiciones-uso-sede-electronica/datos-personales/informacion-sobre-proteccion-datos.html and specific processing information https://sede.agenciatributaria.gob.es/Sede/en_gb/todas-gestiones/procedimientos-no-tributarios/tratamiento-datos-personales/tratamiento-datos-personales/informacion-interesado-sobre-proteccion-datos/5-registro-actividades-tratamiento/5_12-cdc-ciudadanos.html

AEAT Website: How to Submit an Complaint

Submission Of Complaint / Suggestion / Greeting

- If it is a COMPLAINT, you should indicate the NIF, surname and name and click on Register.
- The SUGGESTION can be Anonymous and therefore not mandatory to indicate the NIF.

Link to Complaints: Consejo Defensa del Contribuyente / Taxpayer Defense Council

- Submit your queja or sugerencia via the AEAT's electronic headquarters, Taxpayer's Ombudsman, or in person at the "Unidades Receptoras.

Useful links

- Ministry of Finance
- Autonomous community and local taxation
- Economic-Administrative Courts
- Taxpayer's Ombudsman
- General Access Point
- Transparency portal
- Other interesting links

- The complaint is routed to the **Consejo para la Defensa del Contribuyente**.

- The responsible service must respond within 15 days. You have 1 month to express disagreement with the response .

AEAT Internet Issues

For **COMPUTER PROBLEMS** that require technical assistance, press **Computer enquiries**