

# European Commission Urges Spain to Properly Implement EU Tax Dispute Resolution Mechanism

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On 26 January 2023, the European Commission announced that it has sent a letter of formal notice to Spain regarding the incorrect transposition of the [Tax Dispute Resolution Mechanisms Directive \(2017/1852\)](#).

According to the European Commission, the national implementing legislation does not provide for a number of key features of the new rules.

Spain has 2 months to reply to the letter of formal notice. In the absence of a satisfactory response, the European Commission may issue a reasoned opinion.