

European Commission Closes Infringement Procedure Against Spain Regarding Non-Communication of ATAD 2 Measures Implementing Rules on Hybrid Mismatches

25 July 2023

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The European Commission announced that it had closed the infringement procedure against Spain regarding its failure to communicate required domestic measures implementing article 9a (reverse hybrid mismatches) of [Amending Directive to the 2016 Anti-Tax Avoidance Directive \(2017/952\) \(ATAD 2\)](#).

The European Commission had opened infringement procedure no. INFR(2022)0070 on 27 January 2022 by way of a letter of formal notice (see [European Commission Sends Letter of Formal Notice to Spain in Relation to ATAD 2's Hybrid Mismatches with Third Countries \(11 February 2022\)](#)). The European Commission then issued its reasoned opinion on 15 July 2022 (see [European Commission Urges Greece and Spain to Communicate ATAD Measures Implementing Rules on Hybrid Mismatches \(15 July 2022\)](#)).

The infringement procedure was closed by decision of the European Commission on 1 June 2023, without explicitly stating the reasons for doing so.