

European Commission Closes Infringement Procedure Against Spain Regarding Obligation of Non-Resident Taxpayers to Appoint Tax Representative

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The European Commission announced that it had closed its infringement procedure against Spain regarding the obligation of non-resident taxpayers to appoint a tax representative domiciled therein.

The European Commission had opened infringement procedure no. INFR(2011)2110 on 27 October 2011 by way of a letter of formal notice. The European Commission then issued its reasoned opinion on 25 July 2019 (see [European Commission issues reasoned opinion to Spain regarding obligation of non-resident taxpayers of appointing a tax representative domiciled in Spain \(29 July 2019\)](#)).

The infringement procedure was closed by decision of the European Commission on 14 July 2023, without explicitly stating the reasons for doing so.