

European Commission Closes Infringement Procedure Against Spain Regarding Non-Communication of ATAD Measures Implementing Exit Tax Rules

25 July 2023

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The European Commission announced that it had closed its infringement procedure against Spain regarding the implementation of [EU Anti-Tax Avoidance Directive 2016/1164](#) (specifically with respect to the lack of communication of measures implementing the exit tax rules).

The European Commission had opened infringement procedure no. INFR(2020)0045 on 24 January 2020 by way of a letter of formal notice (see [European Commission sends letters of formal notice to six Member States regarding implementation of ATAD \(30 January 2020\)](#)).

The infringement procedure was closed by decision of the European Commission on 1 June 2023 as Spain implemented exit taxation in its legislation by [Law 11/2021](#) of 10 July 2021 (see [Corporate Income Tax: Spain Implements ATAD's Exit Tax and CFC Rules As Part Of Measures To Prevent and Fight Tax Fraud \(21 July 2021\)](#)).