

Tax alert

2026 Annual Tax and Customs Control Plan: Key Issues and Risk Areas for Taxpayers

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CMS Albiñana & Suárez de Lezo



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Executive Summary

On 12 March 2026, the Resolution of the Directorate General of the Spanish State Tax Administration Agency (AEAT) approving the general guidelines of the 2026 Annual Tax and Customs Control Plan was published in the Official State Gazette (Boletín Oficial del Estado).

The Plan sets out the AEAT's priorities in terms of information and assistance, prevention of non-compliance, and control and investigation of tax and customs fraud for the current fiscal year.

The Plan consolidates trends already observed in previous years, but incorporates a significant reinforcement in the use of monthly financial information, intensified sector-specific controls, and actions targeting complex structures, with a direct impact on companies, multinational groups, significant estates, and non-resident taxpayers with interests in Spain.

From a practical standpoint, the Plan anticipates a greater capacity for early risk detection, a tightening of controls over certain tax planning arrangements, and a more intensive use of coordinated actions and precautionary measures, which reinforces the importance of preventive review of tax positions and an appropriate tax dispute management strategy.

Below, we highlight the most relevant aspects and the practical implications arising from the Plan for taxpayers.

1. Greater Capacity for Obtaining and Exploiting Information

In 2026, the AEAT will have access to monthly information on bank account ownership, income earned by businesses and professionals through point-of-sale (POS) terminals, and payments linked to mobile phone numbers.

The subjective scope of several information returns (Forms 196, 170, 171, and 181) is being extended to include payment institutions, electronic money institutions, and entities operating under the freedom to provide services regime, and a new Form 174 covering all types of cards has been approved.

Within the framework of the future transposition of DAC8, information on new financial products will be available under the automatic exchange of financial account information, including electronic money and central bank digital currencies.

Likewise, the monthly collection of financial ownership information will facilitate the early detection of shell companies and special purpose vehicles used in VAT fraud schemes.

Practical implication: The AEAT will have access to a significantly larger and more up-to-date volume of information, increasing its capacity to detect discrepancies between the information

reported and the data held in its databases. It is essential to review the consistency of tax returns with the actual economic and financial reality.

2. Large Companies, Tax Groups, and International Taxation

In 2026, the AEAT will increase tax audit activities on large companies and tax groups, with particular attention to compliance with the legal requirements for the inclusion or exclusion of entities in the tax group, transfer pricing, financial expenses, tax credits, and deductions.

In the area of transfer pricing, the highlighted areas include business restructurings, the valuation of intra-group transfers or assignments of assets (in particular, intangibles), the deduction of royalties for the assignment of intangibles or intra-group services, the existence of recurring losses, and related-party financial transactions.

Particular attention will be paid to compliance with documentation obligations, both formal and substantive.

The Tax Agency will maintain its policy of promoting advance pricing agreements (APAs) and mutual agreement procedures (MAPs) to ensure the elimination of double taxation within reasonable timeframes. Likewise, participation in advanced administrative cooperation mechanisms, such as joint inspections and simultaneous multilateral controls, will be increased.

Practical implication: The risk of complex audits with a significant impact on tax liability, penalties, and interest increases, especially for groups with international structures or significant tax benefits. Multinational groups and large companies must ensure that their transfer pricing documentation is complete and up to date, and that the criteria for allocating intra-group income and expenses are consistent with the arm's length principle. It is also advisable to consider entering into APAs or initiating MAPs as instruments for legal certainty.

3. Top-Up Tax — Pillar 2 (Global Minimum Tax of 15%)

The 2026 fiscal year will be the first in which the information necessary to ensure compliance with the global minimum tax of 15% for large corporate groups will be received: the Top-Up Tax information return (Form 241) and the reporting entity notification (Form 240), the filing period for which will begin on 30 April 2026.

The international exchange of information for this first year will take place from 1 December 2026 under DAC9.

The AEAT acknowledges that 2026 will be a learning year regarding the operation of this tax, in which information, assistance, and census maintenance tasks will be the first building blocks of the control architecture. Nevertheless, the approval of the "Side by Side" package by the OECD Inclusive Framework in January 2026 has introduced substantial changes which, although they will begin to operate in 2026, will not become apparent until 2028.

Practical implication: Large multinational and domestic groups subject to Pillar 2 must prepare their internal systems and processes in advance to comply with the new information reporting obligations, taking into account the developments introduced by the "Side by Side" package.

4. Wealth Analysis and Control of High-Net-Worth Individuals

The AEAT will intensify control actions on taxpayers where discrepancies are detected between their standard of living, external signs of wealth, and the income or assets declared.

Particular attention will be paid to the abusive use of special purpose companies to circumvent Personal Income Tax (IRPF) and Wealth Tax, including the allocation of personal expenses through companies, fictitious company-shareholder loans, anomalous capital reduction or share premium transactions, and the use of high-value credit cards, among other practices.

Likewise, the AEAT will verify the correct application of the impatriate regime, as abusive use has been detected by taxpayers who benefit from the regime while failing to meet essential requirements, such as prior residence, or through simulated employment contracts or management relationships.

Controls will also be intensified on taxpayers who change their tax domicile to a different Autonomous Community from the one in which they actually reside, especially where improper use of regional tax advantages is detected.

Practical implication: High-net-worth individuals and shareholders of family or special purpose companies should review their wealth structures and ensure that the use of corporate entities is supported by valid economic reasons. Those who have opted for the impatriate regime must verify effective compliance with all legal requirements.

5. Concealment of Activity, Corporate Interposition, and Restructurings

Particular attention will continue to be paid to the abusive interposition of commercial companies as a mechanism to reduce the tax burden, whether through the provision of professional services via interposed entities or the retention of income within those entities.

The Tax Inspectorate will carry out specific monitoring of transactions intended to circumvent IRPF or Wealth Tax through corporate arrangements or unlawful tax engineering, including the potential improper application of the regime for mergers, spin-offs, asset contributions, and share exchanges.

Controls on SOCIMIs (Spanish REITs) will also be strengthened, both regarding the correct taxation of the entity and the income obtained by the investor. Likewise, the use of economic interest groupings as vehicles to channel deductions or other tax benefits abusively will be monitored.

Practical implication: It is advisable to adequately document the valid economic reasons justifying business restructuring transactions and the existence of genuine economic activity in interposed entities, in accordance with the doctrine of the Central Economic-Administrative Tribunal.

6. Crypto-Assets, Neobanking, and E-Commerce

The AEAT will promote control actions on taxpayers who have operated with crypto-assets and have not declared the income or capital gains derived from their holding and transfer, intensifying the exploitation of information provided through Forms 172, 173, and 721, as well as the use of blockchain traceability tools.

Tax controls on the activities of digital financial entities (neobanks) will be strengthened, with audits focused on the improper use of neobank accounts to conceal income or assets held abroad.

In the area of e-commerce, increased attention will be paid as a result of the elimination of the EUR 150 customs duty exemption, with particular focus on the platform economy, digital tourist rentals, and influencer and social media businesses.

Practical implication: Taxpayers who operate with crypto-assets, use neobank accounts, or generate income through digital platforms must ensure the correct reporting of all income obtained and compliance with associated information obligations.

7. Real Estate and Construction Sector

The current upturn in the real estate sector warrants a focus on the characteristic risks of this sector. In 2026, the AEAT will strengthen control and fraud prevention activities in the real estate sector, covering the development, construction, marketing, and intermediation phases.

Cost controls, abusive subcontracting, and financial expenses will be subject to detailed scrutiny in cases where potential risks are detected.

Particular attention will be paid to the correct valuation of properties in transfers, especially when related entities or corporate structures are involved. Specific monitoring will also be carried out on the business, corporate, and asset structures used in the real estate sector, in order to identify schemes that may aim to improperly reduce the tax burden.

In the area of rentals, actions will be intensified to verify the correct reporting of income obtained, with particular attention to rentals managed through digital platforms. Special attention will also be paid to the real estate intermediation sector, to ensure that commission arrangements are properly reflected in tax returns.

Practical implication: Real estate sector operators — developers, builders, real estate investment funds, and intermediaries — should review their operational structures and the correct valuation of intra-group transfers, as well as the deductibility of financial expenses and subcontracting documentation.

8. VAT Control and Hydrocarbons Sector

Coordination and management of organised VAT fraud schemes will be promoted, both at the national level and in the area of intra-Community VAT fraud, including carousel fraud and vehicle registration fraud.

Actions will be intensified to prevent VAT refunds to taxpayers who feign the carrying out of an economic activity or who interpose companies for the sole purpose of achieving full deduction of input VAT.

In the hydrocarbons sector, Law 7/2024 introduces the obligation to guarantee VAT payment prior to the release of goods from the tax warehouse, except for authorised economic operators or reliable operators registered in the new Register. Tax warehouse holders who allow the release of hydrocarbons without a VAT guarantee will become jointly and severally liable for payment.

Practical implication: Companies in the hydrocarbons sector and those operating with capital goods must pay attention to the new VAT guarantee requirements and the conditions for registering as a reliable operator.

9. Non-Residents and the FASTER Directive

Preferential attention will be maintained on the verification of withholding taxes on dividends, interest, and royalties paid to non-residents without a permanent establishment, verifying the beneficial owner status to prevent the abusive use of European legislation and tax treaties.

The AEAT has already begun adapting its models and procedures for managing Non-Resident Income Tax (IRNR) refunds in accordance with the FASTER Directive (Directive 2025/50/EU), which provides for harmonised rules on certificates of residence and procedures for adjusting withholding taxes at source, and which must be transposed in 2028 with full applicability in 2030.

Actions aimed at ensuring the collection of non-resident tax assessments through the adoption of precautionary measures will also be consolidated, a line initiated in 2025 with good results.

Practical implication: Non-resident investors and entities distributing dividends, interest, or royalties to non-residents should review the correct application of withholdings and the accreditation of the beneficial owner, anticipating the new requirements arising from the FASTER Directive.

10. Electronic Invoicing and VERI*FACTU

Regarding mandatory electronic invoicing between businesses and professionals, the AEAT must process the ministerial order specifying the technical elements for the implementation of the Public Electronic Invoicing Solution.

The deadline for adapting invoicing IT systems to the VERI*FACTU Regulation has been extended to January 2027, and therefore the awareness and information reinforcement campaigns have been postponed to the second half of 2026.

Practical implication: Although the deadline has been extended, companies should begin or continue the work to adapt their invoicing systems to VERI*FACTU well in advance in order to comply within the established deadlines.

11. Fraud Control at the Collection Stage

The AEAT will develop new applications for the selection of debtors grouped by behavioural typologies, improvements to the seizure procedure (including a new Resolution regulating the seizure of balances in bank and non-bank accounts), and the anticipation of control and preventive monitoring of collection risks associated with tax offences.

Seizure actions on crypto-assets will be strengthened, and international cooperation for the collection of tax debts will be promoted.

Asset surveillance of both direct debtors and potential tax-liable parties will continue, in order to detect asset-stripping conduct and scenarios of concealment of assets and income, promoting tax liability mechanisms, civil actions, and even criminal actions.

Practical implication: The economic impact of an audit may be brought forward in time, affecting the taxpayer's liquidity and operations, given the reinforcement of early precautionary measures and liability assessments. Taxpayers with tax debts or who may be subject to liability assessments should be aware of the AEAT's greater capacity to trace financial and digital assets, and of the intensification of collection actions.

General Recommendations

In light of the guidelines of the 2026 Control Plan, it would be highly advisable to:

1. Review the consistency of tax returns with the financial and asset information to which the AEAT will have monthly access.
2. Ensure that transfer pricing documentation is up to date and substantially complete, and assess the advisability of advance pricing agreements.
3. Document the valid economic reasons for restructuring transactions and verify that corporate structures reflect genuine economic activity.
4. Verify compliance with information obligations regarding crypto-assets and digital platforms, and the correct reporting of income obtained.
5. Assess the risk of sector-specific exposure (real estate, digital, international, wealth) and strengthen documentation and compliance in the highest-risk areas.
6. Prepare internal systems for the new obligations under the Top-Up Tax (Pillar 2), electronic invoicing, and VERI*FACTU.
7. In the case of non-residents and international groups, review compliance with withholdings, the accreditation of tax residence, and the correct application of double taxation treaties.

CMS Albiñana & Suárez de Lezo, Paseo de Recoletos, 7-9 – 28004 Madrid – España

T +34 91 451 93 00 – F +34 91 442 60 45 – E madrid@cms-asl.com

Albiñana & Suárez de Lezo, S.L.P., Paseo de Recoletos, 7-9, 28004, Madrid, España; T. 16121, F. 80, S.8, H-M. 273039, NIF B-78100211;