NEW REGULATION OF ELECTRONIC TAX CLAIMS: WHAT CHANGES AND HOW IT AFFECTS YOU

The new regulation of electronic tax claims represents a significant change in the way taxpayers, companies and professionals can challenge actions taken by the Tax Administration. As of 2026, the electronic channel becomes the main —and in many cases mandatory— means for filing claims and appeals against the Tax Authorities, with new formal requirements that should be understood in order to avoid errors and loss of rights.

With the publication of **Order HAC/1361/2025**, the Ministry of Finance has approved a new regulation that adapts the economic-administrative procedure to the reality of electronic Administration and replaces the previous regulations in force since 2009.

This new regulation, which will enter into force on **15 January 2026**, directly affects the way taxpayers, companies and professionals must submit claims and appeals against actions taken by the Tax Administration. In this article, we explain clearly and accessibly what this new regulation consists of and what its main practical implications are.

THE NEW LEGAL FRAMEWORK FOR ELECTRONIC TAX CLAIMS

The economic-administrative procedure is the first step that a taxpayer must take when they disagree with a tax assessment, penalty or other action taken by the Tax Authorities. Before going to the courts of justice, the law requires passing through this preliminary stage before the **Economic-Administrative Courts**, which review the decisions adopted by the Administration itself.

Order HAC/1361/2025 regulates how electronic means must be used to submit, process and resolve economic-administrative claims and the various appeals provided for under tax legislation. It also includes other usual procedural steps, such as the submission of allegations, requests for the suspension of tax acts or the appointment of representatives.

The objective of the regulation is clear: **to modernise and unify procedures**, providing them with greater legal certainty and fully adapting them to the digital environment.

THE ELECTRONIC CHANNEL AS THE GENERAL RULE

The main novelty of this regulation is that submission by electronic means becomes the general rule and, in many cases, a legal obligation.

From the entry into force of the Order, companies, legal entities, regulated professionals (such as lawyers or tax advisers), those acting on behalf of a taxpayer and public administrations will be required to use the electronic channel exclusively. For all of them, paper submission will no longer be valid and may be considered incorrect, with the associated risks in terms of deadlines and rights.

Natural persons who are not obliged to interact electronically with the Administration will, for the time being, retain the possibility of choosing between the electronic channel and paper format. Nevertheless, the regulation clearly promotes the use of electronic means due to the advantages they offer in terms of speed, procedural control and legal certainty.

WHERE AND HOW TO SUBMIT CLAIMS AND APPEALS BY ELECTRONIC MEANS

One of the aspects that the new regulation expressly clarifies is the **place of submission of each type of claim or appeal**, an issue that until now had generated frequent doubts.

Depending on the specific procedure, submission must be made through the electronic headquarters of the body that issued the contested act or through the electronic headquarters of the **Economic-Administrative Courts**. This distinction is particularly relevant, as submitting a document to an incorrect electronic headquarters may delay the procedure or cause avoidable incidents.

The Order also establishes that, when the electronic channel is used, it will not be necessary to submit additional documents other than those corresponding to the procedures enabled on the relevant electronic headquarters.

OFFICIAL FORMS, ELECTRONIC IDENTIFICATION AND SUBMISSION RECEIPTS

The new regulation approves **sixteen standardised official forms** covering virtually all procedures that may be carried out within the economic-administrative channel. These forms will be available in electronic format and, in certain cases, also in paper form for those who are allowed to use this channel.

To submit claims and appeals by electronic means, identification will be required through a **digital certificate** or the **Cl@ve system**. When acting on behalf of another person, representation must be duly accredited in accordance with the power-of-attorney systems provided for under the regulations.

Once the document has been submitted, the system will automatically issue a **submission receipt**, indicating the date, time and a **Secure Verification Code (CSV)**. This receipt certifies that the procedure has been correctly carried out and guarantees the integrity of the submitted document.

ENTRY INTO FORCE AND PRACTICAL RISKS OF THE NEW REGULATION

Order **HAC/1361/2025** will enter into force on **15 January 2026**, from which date the previous regulations from 2009 will be repealed. From that moment on, all claims and appeals in the economic-administrative channel must comply with this new regulatory framework.

Although the new regulation represents a significant step forward in the modernisation of the Tax Administration, it also introduces **greater formal requirements**, especially for companies and professionals. An error in the submission channel, in electronic identification or in the use of the appropriate form may have significant consequences.

For this reason, having specialised advice is key to ensuring that the taxpayer's rights are properly defended from the very beginning of the procedure.