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Answer given by Mr Hoekstra
on behalf of the European Commission
(25.2.2025)

The Commission thanks the Honourable Member for addressing this issue of apparent double taxation of workers by Spain and France. Such interventions are a valuable source of information to detect potential breaches of EU law by Member States but also practical problems cross-border workers face from a taxation perspective in the Internal Market.

Commission is aware of the challenges posed by the Cerdanya Hospital as a European Grouping of Territorial Cooperation (EGTC). It is the first example of a cross-border hospital supported by the cooperation programme Spain – France-Andorra POCTEFA, serving a French-Spanish mountain area with medical staff from both countries - and beyond. The Commission Regional Representation in Barcelona is following this flagship cross-border project closely.

Double taxation issues are addressed by bilateral double taxation conventions concluded between the Member States. These legal instruments are the standard way to address double taxation of individuals in most instances.

The affected workers have the possibility to launch appeals before the competent Spanish authorities and courts. Furthermore, they could submit the issue to the French and Spanish tax authorities under the mutual agreement procedure (Article 26 of the Double Taxation Convention between France and Spain of 1995), which however does not oblige those to solve the issue.

Alternatively, the affected cross-border workers could also submit a complaint to each of the Member States concerned under the national provisions transposing Directive (EU) 2017/1852 on tax dispute resolution mechanisms in the EU¹. This important EU instrument is intended to resolve disputes regarding double taxation and requires the competent tax authorities to come to a result.

¹ Council Directive (EU) 2017/1852 of 10 October 2017 on tax dispute resolution mechanisms in the European Union, OJ L 265, 14.10.2017, page 1.