

(English version)

**Question for written answer E-002010/25
to the Commission
Jorge Martín Frías (Pfe)
(20 May 2025)**

Subject: Perverse incentives from the Spanish Tax Agency's bonus schemes

The Spanish Tax Agency uses productivity bonus schemes linked to performance indicators, including tax collection targets. In 2023, productivity bonuses reached approximately EUR 267 million. Some taxpayers have expressed concerns that such schemes may create perverse incentives, encouraging aggressive tax collection practices, such as forcing out-of-court agreements or violating taxpayers' rights. In fact, even though tax inspections and checks are presumed to be accurate, the Spanish Tax Agency loses 40% of admissible legal proceedings against it.

1. Is the Commission aware of the design and functioning of the Spanish Tax Agency's bonus schemes and their non-compliance with the principles of good administration and taxpayers' rights?
2. Has the Commission assessed whether such schemes could jeopardise the rights protected by the EU Charter of Fundamental Rights, in particular the right to good administration and the right to an effective remedy, as well as the principles of proportionality, fairness and legal certainty?

Submitted: 20.5.2025

**Answer given by Mr Hoekstra on behalf of the European Commission
(7 July 2025)**

The internal organisation and practices of the Agencia Estatal de Administración Tributaria (AEAT) are matters that fall within the scope of national competence.

The Commission can neither replace the Member States when it comes to drawing up their national tax inspection plans nor determine the internal organisation and practices of the national tax authorities.

Notwithstanding the above, in the last years, the Commission has been active in facilitating and ensuring the implementation of EU tax law by the national tax administrations through TADEUS, the Tax Administration European Union Summit.

TADEUS is a forum that brings together heads and deputy heads of EU countries' tax administrations and the Commission, to improve administrative cooperation within the EU and to meet common challenges ⁽¹⁾.

As regards the Charter of Fundamental Rights of the European Union (the Charter), the fundamental rights guaranteed by the Charter are applicable only in situations falling within the scope of EU law ⁽²⁾.

Since the general organisation and functioning of the AEAT are questions of national competence, the Charter is not applicable. In the present case, it is thus for the concerned Member State to ensure that fundamental rights are effectively respected and protected in accordance with its national law and international obligations.

⁽¹⁾ https://taxation-customs.ec.europa.eu/taxation/tax-transparency-cooperation_en.

⁽²⁾ See, Article 51(1) of the Charter and, for instance, judgment of the Court of Justice of the European Union in Case C-617/10 *Åkerberg Fransson*, paragraph 21.