

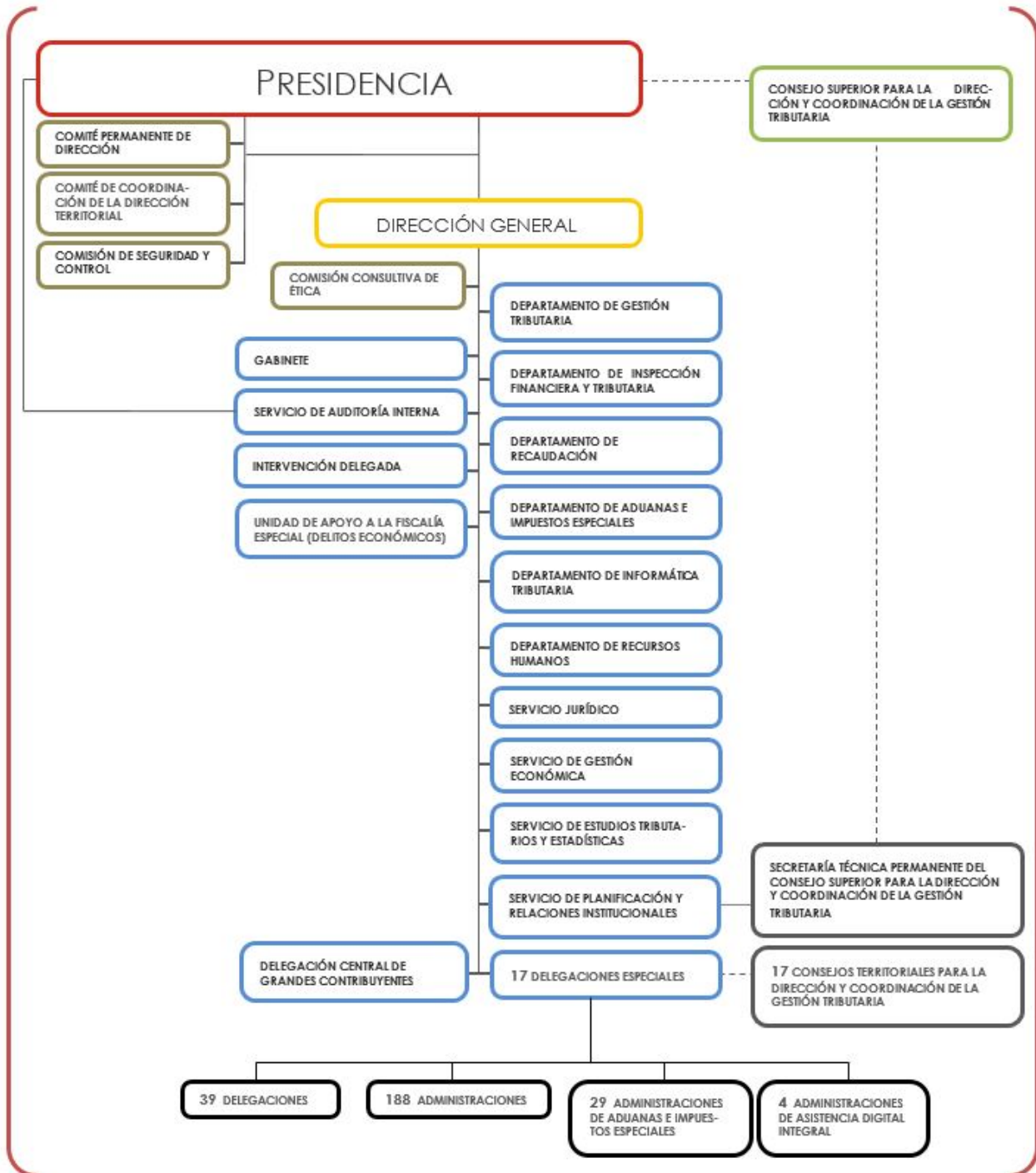
## Organisation chart



## Índice

- **Structure of the State Agency of Tax Administration**
- **Presidency of the Tax Agency**
- **Standing Management Committee**
- **Security and Control Commission**
- **General Directorate of the Tax Agency**
- **Office of the Directorate-General**
- **Delegated Intervention**
- **Taxation Management Department**
- **Financial and Tax Inspection Department**
- **Collection Department**
- **Customs and Excise Duties Department**
- **Tax Information Technology Department**
- **Human Resources Department**
- **Legal Services**
- **Internal Audit Services**
- **Economic Management Service**
- **Tax Studies and Statistics Service**
- **Planning and Institutional Relations Service**
- **Permanent Technical Secretariat of the Superior Council for the Management and Coordination of Tax Management**
- **Large Taxpayers Central Office**
- **Coordination bodies**
  - **Superior Council for the Management and Coordination of Tax Management**
  - **Territorial Councils for the Management and Coordination of Tax Management**

# Structure of the State Agency of Tax Administration



# Presidency of the Tax Agency

## Head of the State Secretariat for Finance: Jesús Gascón Catalán

*Born in Zaragoza, he holds a degree in Law from the University of Zaragoza and is a State Treasury inspector, inspector of the Economic and Treasury Services and State auditor and controller (on leave).*

### CV

Until his appointment as Secretary of State for Finance by Royal Decree 435/2022, of June 8, he was Director General of the Tax Agency. He has also been Director General of Taxes, and in the Tax Agency he has held the positions of Director of the Tax Management Department, Deputy Director of the Department of Organization, Planning and Institutional Relations of the Tax Agency, Permanent Technical Secretary of the Joint Commission for the Coordination of Tax Management, Deputy Director General of Tax Verification and Control, Deputy Director General of Legal Assistance and Regulatory Coordination and Inspector of Services in the Internal Audit Service, as well as other positions in the ministry and in the Tax Agency.

He has also consulted and participated in meetings and seminars in Latin America, the European Union and the OECD, while he has published and given courses and conferences on tax policy, tax law and procedures, and tax administration for different public and private organizations.

### Functions of the Presidency

Ensure the objectives assigned to the Agency, to exercise the Agency's senior management and to represent it legally.



He is also responsible for approving the list of jobs and the Agency's offer of employment, the Action Plan and the preliminary draft budget and organisational structure.

He exercises, with regard to the staff of the Agency and of the specialities or scales attached to it, the powers currently attributed by the regulations of the Minister of the Department or to the Secretary of State for Finance. All this without prejudice to the delegation of powers that may be agreed in favour of the Director General and other management personnel of the agency and the powers of attorney that, where appropriate, may be granted.

# Standing Management Committee

Advisory body and usual channel for the analysis and coordination of the Tax Agency's management decisions submitted to it by the President's Office and the Directorate General.

# Security and Control Commission

Chaired by the person holding the Presidency of the Tax Agency and made up of the heads of its General Directorate, the General Intervention of the State Administration and the General Inspectorate of Economy and Finance, and the members of the Agency's Standing Management Committee, its basic task is to draw up criteria and propose rules to ensure that the Agency's activities strictly comply with the provisions that regulate them, to maintain the internal security of the Agency and to defend the integrity of the Treasury's economic interests.

The Security and Control Commission shall supervise the work of the Sectoral Security and Control Commissions to be established within the Agency and shall have access to the financial control or audit reports relating to the above issues.

# General Directorate of the Tax Agency

## Headline: Soledad Fernández Doctor

*Graduate in Law from the Universidad Pontificia de Comillas-ICADE and State Tax Inspector*

## CV

Until her appointment as Director General of the State Tax Administration Agency by Royal Decree 436/2022, of June 8, she served as Special Delegate for Madrid.

During her professional career, she has held, among others, the positions of President of the Central Economic-Administrative Court, Director of the Tax Management Department, Director of the School of Public Finance, Director in Spain of the EURO 2002 Campaign of the European Central Bank, Deputy Director of Information and Assistance to Taxpayers in the Tax Management Department, Special Delegate of the Tax Agency of Asturias and Deputy Special Delegate of the Tax Agency of Madrid.

He has also carried out teaching activities in public and private entities and participated in international consultancies and meetings.

## Functions of the Directorate General

It directs the implementation of the Agency's Action Plan and the day-to-day running of the Agency's services and activities.

It is also responsible for executing the agreements adopted by the Presidency, acting as the head of the staff and drawing up the preliminary draft budget and the action plan. As well as those functions delegated by the President of the Agency.



# Office of the Directorate-General

## Office of the General Directorate of the Tax Agency

**Headline: Francisco Javier Hernández García**

*Degree in Law and Business Administration and Management from Comillas Pontifical University (ICADE-E3). He has been a member of the Higher Corps of State Tax Inspectors since 2011.*



### CV

Before his appointment as Director of the Office of the Director General by Resolution of 4 December 2017, of the Presidency of the Tax Agency, he held the position of Coordinator of the Office.

In the Tax Agency, he began his professional career in the Special Office of Catalonia.

### Functions of the Cabinet of the Directorate-General

It performs advisory and support functions for the head of the Agency's Directorate General.

### Members

- Coordinator
  - *David Tacero Luengo*
- Advisors
  - *Pablo Grande Serrano*
  - *Ana Cremades Cano*
  - *Lidon Ibanez Lizondo*
  - *Jaime Beca Gonzalez*



## **Integrated in the Cabinet, reporting directly to the Directorate-General of the Tax Agency**

- International Relations Coordination Unit
  - *Teresa Diaz-Miguel Perez*
- Central Unit for Analysis and External Dissemination (UCADE)
  - *Georgina de la Lastra Leralta*

# Delegated Intervention

## Delegated Intervention

**Headline: José Agustín Manzano Mozo**

### **Functions:**

Carries out the Agency's permanent financial control activities.

# Taxation Management Department

## Directorate of the Tax Management Department

### Headline: Rosa María Prieto del Rey

*She was born in Cuenca, holds a degree in Economics from the Autonomous University of Madrid and joined the Senior Corps of State Tax Inspectors in 2003.*



### CV

Until her appointment as Director of the Tax Management Department by Resolution of 12 November 2021 of the Presidency of the Tax Agency, she has performed the following functions:

- Director of the Planning and Institutional Relations Service (2017 - 2021).
- Deputy Director General of Tax Technique in the Department of Tax Management (2013 -2017).
- Deputy Assistant Director in the General Subdirectorate of Tax Technique in the Tax Management Department.
- Head of the Indirect Taxation Area in the Subdirectorate General for Tax Techniques in the Tax Management Department.
- Head of the Inspection Unit at the Regional Inspection Unit of Catalonia.
- Pedralbes-Sarriá Administration (Barcelona) and Latina Administration. (Madrid).

## Functions of the Department

The Tax Management Department is responsible for the functions of [article 4 of Order PRE/3581/2007, of December 10](#), which establishes the departments of the State Tax Administration Agency and assigns them functions and powers.

## **General Subdirectorates**

- Planning and Coordination

*Marta López Martín*

- Tax Technician

*Mercedes Jordán Valdizán*

- Tax Information and Assistance

*Montserrat Rojo Riol*

- Tax Verification and Control

*Ramón Domingo Palacios Delgado*

- Legal Assistance and Policy Coordination

*Jesús Manuel Gendra Rey*

- National Tax Management Office

*Natalia Franco Sainz*

## **Integrated in the Sub-Directorate General for Information and Assistance.**

- Central Information and Digital Assistance Unit

*M<sup>a</sup> Sonia Sanz Sánchez*

# Financial and Tax Inspection Department

## Directorate of the Financial and Tax Inspection Department

### Headline: Manuel Trillo Alvarez

*Born in A Coruña in 1961. Degree in Law (specialising in Public Law) from the University of Seville. He is a State Tax Inspector and State Comptroller and Auditor (on leave of absence).*

### CV

Until his appointment as Director of the Department of Financial and Tax Inspection, by Resolution of February 1, 2024, of the Presidency of the State Agency for Tax Administration, he has held the following positions:

Until 1996, he developed his career in the Ministry of Economy and Finance, within the General Secretariat of Planning and Budgets, where he held the positions of, among others, Secretary General of the General Directorate of Budgets and Head of the Technical Cabinet of the General Secretariat of Planning and Budgets.

Since 1996 he has developed his professional career in the Tax Agency, holding the following positions:

- Administrator of the Administration of Alcalá de Henares.
- Deputy Director General for Planning and Coordination of the Tax Management Department.
- Executive Delegate of the Special Office of Madrid.
- Special Delegate of Madrid.
- Head of the Office of Relations and Communication with Courts and Tribunals of the Special Office for Large Taxpayers.
- Equipment Inspector at the Central Delegation of Large Taxpayers.
- Central Delegate of Large Taxpayers.

Between 1998 and 2000 he was Deputy Director General for Training at the Institute for Fiscal Studies - School of Public Finance.



He has also carried out teaching activities at several public universities and at the School of Public Finance.

## Functions of the Department

The Financial and Tax Inspection Department is responsible for the functions of [article 5 of Order PRE/3581/2007, of December 10,](#) which establishes the departments of the State Tax Administration Agency and assigns them functions and powers.

## General Subdirectorates

- Legal Planning and Legal Aid

*Manuel Luis Martínez Cabeza*

- Studies, Methods and Procedures

*Enrique Antolí Tarrats Ruiz*

- Planning and Control

*Francisco Javier García Berrocal*

- Territorial Inspection

*Jose Antonio Bravo Calvo*

## They report directly to the head of the Financial and Tax Inspection Department:

- National Fraud Investigation Office

*José Manuel de Alarcón Estella*

- National International Taxation Office

*Ascension Maldonado García-Verdugo*

- Central Coordination Unit for Crimes Against the Public Treasury

*M of the Dew Gamo Yagüe*

- Group Coordination Unit

*Francisco de A. Iglesias Pérez*

# Collection Department

## Directorate of the Collection Department

### Headline: Virginia Muñoz Fernández

*She was born in Madrid, has a degree in Law from the Complutense University of Madrid (UCM) and joined the Senior Corps of State Tax Inspectors in 2005. Master in Public Management - Promotion XI (2018 - 2019).*



### CV

Until her appointment as Director of the Tax Collection Department by Resolution of July 22, 2022 of the Presidency of the State Tax Administration Agency, she has performed the following functions:

- Deputy Director General of Coordination and Management in the Collection Department (2020 - 2022).
- Coordinating Inspector in the General Subdirectorate of Executive Collection in the Collection Department (2019 - 2020).
- Vice President of the Tobacco Market Commissioner (2018 - 2019).
- Inspector of the National Fraud Investigation Office (2017 - 2018).
- Deputy Head of the Regional Tax Collection Unit at the Special Delegation of Madrid (2013 - 2017).
- Coordinator of Regional Collection Units at the Special Delegation of Madrid (2011 - 2013).
- Deputy Member of the Office of the Director General of the Tax Agency (2009 - 2011).
- Head of the Tax Collection Department of the Ciudad Real Delegation (2008 - 2009).
- Coordinator of Regional Collection Units in the Special Delegation of the Canary Islands (2007 - 2008).

## Functions of the Department

The Collection Department is responsible for the functions of [article 6 of Order PRE/3581/2007, of December 10](#), which establishes the departments of the State Tax Administration Agency and assigns them functions and powers.

## General Subdirectorates

- Coordination and Management.

*David Monteseirín Herrera*

- Organisation and Planning.

*Susana Ibanez Cuevas*

- Executive Collection.

*Iván Mesón García*

- Special Procedures.

*Carlos José Dorrego Anta*



# Customs and Excise Duties Department

## Directorate of the Customs and Excise Department

### Headline: Nerea Rodriguez Entremonzaga

*Graduate in Business Administration and Management from the Carlos III University of Madrid, she joined the Senior Corps of State Tax Inspectors in 2003.*



### CV

Until her appointment as Director of the Customs and Excise Department by Resolution of February 1, 2024 of the Presidency of the State Tax Administration Agency, she has performed the following functions:

- Deputy Director General of Customs Management between April 2017 and February 2024 in the Customs and Excise Department.
- Deputy Head of the Regional Customs and Excise Department of Madrid between December 2016 and April 2017.
- Tax and Customs Control Department at the Central Delegation of Large Taxpayers between April 2015 and December 2016.
- Responsible for OEA, customs procedures, electronic customs, smuggling and control of counterfeit goods, among other matters, in the General Subdirectorate of Customs Management of the Customs and Excise Department from 2007 to 2015.
- Customs and Excise Inspector at the Regional Customs and Excise Department of Catalonia between 2005 and 2007.

### Functions of the Department

They correspond to the Customs and Excise Department. the functions of [article 7 of Order PRE/3581/2007, of December 10](#), which establishes the departments of the State Tax Administration Agency and assigns them functions and powers.

## Deputy Directorate of Customs Surveillance

Ángel Delgado Bernaldo de Quirós

### General Subdirectorates

- Planning, Statistics and Coordination

*José María Díez de los Ríos Asensio*

- Customs Management

*María Gonzalez Perez*

- Management and Intervention of Excise Taxes

*Luis Ignacio Jimenez Part*

- Inspection and Investigation

*María Ángeles Marín Ramírez*

- Logistics

*Rafael Sopena Cabrito*

- Transactions

*Manuel Montesinos Diez de la Lastra*

- Chemicals-Technology

*Antonio Gallardo Melgarejo*

- International Relations

*Marta Guelbenzu Robles*

### They report directly to the head of the Customs and Excise Department:

- National Office of Customs and Excise Management

*Eva María Pedruelo Sánchez*

- National Office of Customs and Excise Investigation

*Javier Zazo Esteban*

# Tax Information Technology Department

## Directorate of the Tax Information Technology Department

**Headline: José Borja Tomé**

*Telecommunications Engineer from the Polytechnic University of Madrid. He is a member of the Senior Corps of Systems and Information Technologies of the State Administration, with a specialisation in Taxation.*



### CV

Before his appointment as Director of the Tax IT Department by Resolution of 17 September 2020, of the Presidency of the Tax Agency, he held the following positions:

- Deputy Director General for Information Analysis Technologies and Fraud Investigation of the Tax Information Technology Department.
- Deputy Assistant Director and Head of Area in the General Sub-Directorate of Customs Applications of the Tax Information Technology Department.
- Coordinator of the IT Area in the Directorate-General for the Civil Service.
- Head of Area in the Directorate General of the Civil Guard.
- Head of Area on the National Heritage Board of Directors

### Functions of the Department

The Tax Information Technology Department is responsible for the functions of [article 8 of Order PRE/3581/2007, of December 10](#), which establishes the departments of the State Tax Administration Agency and assigns them functions and powers.

## General Subdirectorates

- IT Planning and Coordination

*Alberto Zapico Alonso*

- Exploitation

*José Vicente Petruzzella Lacave*

- Applications

*Cristina Álvarez Zazo*

- Customs and Excise Applications

*Rosa María Cadenas Martín*

- Information Analysis and Fraud Investigation

*Miguel del Sastre Riestra*

# Human Resources Department

## Management of the Human Resources Department

### Headline: Maria Consuelo Sanchez Garcia

Graduate in Law from the Complutense University of Madrid. State Tax Inspector V Promotion of Financial Inspectors. Master in Public Management from the IEF and EOI.

### CV

Until her appointment as Director of the Human Resources Department by Resolution of October 10, 2024, of the Presidency of the State Tax Administration Agency, she has held the following positions:



- Special Delegate of the Tax Agency of Madrid.
- Deputy Special Delegate of the Tax Agency of Madrid.
- Regional Team Leader of the Collection Unit of the Special Delegation of the Tax Agency of Madrid, responsible for the Central Deferral Team.
- Deputy Director General of Organization and Planning of the Collection Department.
- Head of the Regional Large Company Collection Team of the Special Delegation of the Tax Agency in Madrid.
- Head of the Regional Collection Department of the Special Delegation of the Tax Agency of Madrid.
- Head of the Regional Collection Department of the Special Delegation of the Tax Agency of Galicia.
- State Tax Inspector at the Special Delegation of the Tax Agency of Galicia.

## Functions of the Department

The Human Resources Department is responsible for the functions of [article 9 of Order PRE/3581/2007, of December 10](#), which establishes the departments of the State Tax Administration Agency and assigns them functions and powers.

## Deputy Directorate of Human Resources

*Antonio Francisco Anson Latorre*

### General Subdirectorates

- Administrative Personnel Management

*Javier San Martín Calvo*

- Programming and Incentives

*Patricia Aparicio González*

- Labour Relations

*Maria Isabel Rios Cid*

# Legal Services

## Legal Service Directorate

### Headline: Diego Loma-Osorio Lerena

*He is a State Attorney.*

*He has studied Law (UN) and Business Administration (UNED).*

*He has followed various postgraduate programs in Economics and Competition Law (IE), Drafting and interpretation of contracts in the common law system (IE), as well as at the Academy of European Law (ERA), among others.*



## CV

Until his appointment as Director of the Legal Service by Resolution of June 12, 2015, of the Presidency of the State Agency for Tax Administration, he has held the following positions:

- Legal Service of the European Commission (MIME Team - Internal Market, Environment and Energy) acting as Agent of the Commission before the Court of Justice of the EU and EFTA.
- Deputy Chief State Attorney at the State Attorney's Office in the Ministry of Justice - Office of the State Attorney General.
- Deputy Chief State Attorney at the Regional Legal Service of the AEAT in Madrid. Chief State Attorney at the State Attorney's Office in Cantabria (Secretary of TEAR).
- Deputy Chief State Attorney at the State Attorney's Office in Santa Cruz de Tenerife (Deputy Secretary of the TEAR and speaker).

He has been a member of the Board of Directors of the Port Authority of Santander as well as of the State Company SEITT.

He has taught in various internships at different Law Schools as well as in Masters in Legal Practice, training programs for INAP officials and the Center for Legal Studies of the Administration of Justice.

He has participated as author and/or coordinator of various publications on Health Liability, Regulated Markets, Maritime Land and Port Public Domain, Immigration Law, Competition Law, as well as articles in legal journals and magazines.

## **Functions of the Service**

The Agency's Legal Department is responsible for providing legal advice, representation and defense in court.

## **General Subdirectorates**

- Organization and Legal Assistance

*Alejandro Bonis Sanz*

- Advisory and contentious matters

*Ana Ullate Jimenez*



# Internal Audit Services

## Management of the Internal Audit Service

### Headline: Maria del Carmen Bernardo Gomez

*Graduate in Law from the Complutense University of Madrid. He has been a member of the Higher Corps of State Tax Inspectors since 1991 and the Higher Corps of State Insurance Inspectors (surplus) since 2003. Inspector of Services of the Ministry of Economy and Finance (2019). He holds a Master's Degree in Public Management from the Institute of Fiscal Studies and the School of Industrial Organization since 2015.*



## CV

Until her appointment as Director of the Internal Audit Service by Resolution of July 22, 2022, of the Presidency of the State Agency for Tax Administration, she held the position of Inspector of the Economic and Treasury Services Coordinator in the Internal Audit Service of the State Agency for Tax Administration.

Previously he held various positions in the organization of the State Tax Administration Agency:

- Deputy Chief Inspector of the Central Information Team of the National Fraud Investigation Office in the Financial and Tax Inspection Department.
- Head of the Planning and Coordination Unit of the Central Delegation of Large Taxpayers.
- Deputy Director General of Legal Assistance and Regulatory Coordination of the Tax Management Department.
- Deputy Assistant Director of the General Subdirectorate of Legal Assistance and Regulatory Coordination of the Tax Management Department.
- Area Coordinator of the General Subdirectorate of Legal Assistance and Regulatory Coordination of the Tax Management Department.
- Head of Inspection Unit at the Special Delegation of Catalonia.

## Functions of the Service

She will perform the following duties:

- The internal control of all the Agency's services, through the performance of audits of any kind and nature and the development of permanent control instruments that allow for the evaluation of its effectiveness and efficiency and compliance with the rules and instructions, formulating the proposals or recommendations that derive from this

function in the manner established by the provisions regulating its actions.

- Monitoring compliance with the Agency's plan of objectives and formulating proposals for their adaptation and fulfilment.
- The prevention and detection of irregular conduct, the coordination, in the manner determined by the General Management of the Agency, of the actions related to the same and, where appropriate, their investigation, as well as the analysis and evaluation of the security systems and the internal control of the Agency.
- The coordination and development of the functions assigned to it by Royal Decree 1676/2009, of November 13, which regulates the Council for the Defense of the Taxpayer in the State Secretariat of the Treasury and, in particular, those entrusted to the Operational Unit of the aforementioned Council.
- The report and drafting of the proposals that the head of the Directorate General formulates in compatibility files.

**The Internal Audit Service shall be composed of the following bodies with the rank of Sub-Directorate General:**

The Inspectors of the Services:

- *Eduardo Córdoba Ocaña*
- *Carlos Cornejo Zahonero*
- *Julio García Magán*
- *Alejandro Luelmo Fernández*
- *Tomás Merola Macanás*
- *Domingo Molina Moscoso*
- *Antonio Montero Domínguez*
- *Belen Navarro Heras*
- *Rosana Navarro Heras*
- *Jaime Parrondo Aymerich*
- *Vicente Peirats Cuesta*
- *José Alberto Pérez Pérez*
- *Luis Mariano Quirós Rodríguez*
- *Esteban Roca Morales*
- *Roberto Serrano López*

- *Pascual Tomás Hernández*

The Operational Unit of the Council for the Defence of the Taxpayer:

- *Jaime Parrondo Aymerich*

# Economic Management Service

## Location of the Economic Management Service

**Headline: Ivan Jose Gomez Guzman**

*Degree in Higher Architecture from the Higher Technical School of Architecture of Madrid (Polytechnic University of Madrid). Admission by competitive examination to the Corps of Architects of the Public Treasury.*



## CV

Until his appointment as Director of the Economic Management Service by Resolution of July 22, 2022 of the Presidency of the State Tax Administration Agency, he has performed the following functions:

- Deputy Head of Unit – Media and Resources Management Unit of the Central Delegation of Large Taxpayers (2018 - 2022)
- Chief Architect of the Property Management Area of the AEAT in the Subdirectorate of Real Estate and Facilities Management (2013 - 2018)
- Head of the Regional Human Resources and Administration Department. Economics of the Special Delegation of the AEAT of Madrid (2009 - 2013)
- Head of the Technical Office of the Special Delegation of the AEAT in Madrid. (2004 - 2008)
- Deputy Director of Human Resources at the AEAT (2002 - 2004)
- Deputy Director of Economic Administration of the AEAT (1998 - 2002)
- Deputy Special Delegate of the Special Delegation of the AEAT in Madrid (1995 - 1998)
- Deputy Delegate of the Special Delegation of the AEAT of the Balearic Islands (1991 - 1995)
- Manager of the Balearic Cadastre Department (1988-1981)
- Architect at the Cadastre Office of Palma de Mallorca (1987 - 1988)

## Functions of the Service

The Economic Management Service will be responsible for the administration of the financial and material resources and the auxiliary services necessary for the fulfillment of its purposes by the State Tax Administration Agency.

It will also act as the Agency's accounting service under the terms established by article 103.7 of Law 31/1990, of December 27, on the General State Budget for 1990.

### **General Sub-Directorates:**

- Budgets and Financial Management

*Natalia Garzaran Fuertes*

- Accounting

*Ana Isabel Docio Sampablo*

- Procurement and Contracting

*Monica Rino Garcia-Camacho*

- Real Estate and Facilities

*Cristina Monllor Gonzalez*

# Tax Studies and Statistics Service

## Directorate of the Tax Studies and Statistics Service

### Headline: Rubén Víctor Fernández de Santiago

*Born in Madrid in 1967, he holds a degree in Economics and Business Studies (1989, specialising in Quantitative Economics) from the UAM. He is currently a member of the Senior Corps of State Statisticians (1997), and previously passed the competitive examinations for the Corps of Public Finance Management (1989, specialising in Auxiliary Inspection).*



### CV

Until his appointment as Director of the Tax Studies and Statistics Service, by Resolution of June 18, 2012 of the Presidency of the State Agency for Tax Administration, he has held various positions in the DG Coordination with the Territorial Treasuries, the Institute of Fiscal Studies, the Department of Economics of the Office of the President of the Government, the National Institute of Statistics and the Tax Agency. He holds a Master's degree in Public Finance, Public Expenditure and Economic Programming from the IEF.

He has carried out teaching duties as an associate professor of 4-Course Econometrics at the UAM for five full years. He is the author of several publications on business cycle monitoring from fiscal sources, has given seminars on the statistical use of tax data and revenue forecasting, and has participated in various statistical and fiscal meetings with international organisations and agencies.

### Functions of the Service

The Tax Studies and Statistics Service, in accordance with what may be entrusted to it by the Presidency or by the Directorate General of the Agency, shall be responsible for the budgeting and medium-term forecasting of tax, non-tax and other public revenues, as well as for carrying out studies of a tax nature and the preparation of statistics within the scope of the functions and competencies attributed to the Tax Agency. He will also be responsible for adapting the tax databases for the processing and statistical exploitation of information; the production of tax source statistics on the main taxes and the development of their dissemination tools; the performance of statistical studies requiring massive data processing; and the development and implementation of statistical micro-simulation models for the assessment of the revenue cost of regulatory changes.

**General Sub-Directorates:**

- Subdirectorato General of Statistics

*María Luz Gómez López*

- Subdirectorato General for Budgeting and Monitoring of Tax Revenues

*Rafael Frutos Vivar*

# Planning and Institutional Relations Service

## Directorate of the Planning and Institutional Relations Service

### Headline: Ignacio Fraisero Aranguren

*Graduate in Business Studies. He has been a member of the Senior Corps of State Tax Inspectors since 1996. State Insurance Inspector (2001). Inspector of Services of the Ministry of Economy and Finance (2019). He holds a Master's degree in Public Management from the Institute of Fiscal Studies and the School of Industrial Organisation since 2010.*



### CV

Before his appointment as Director of the Planning and Institutional Relations Service by Resolution of 12 November 2021, of the Presidency of the Tax Agency, he has performed the following functions:

- Deputy Director for Planning and Programming, Planning and Institutional Relations Service (2010 - 2021).
- Deputy Inspector Unit in the Barcelona Office.
- Technical Advisor in the General Directorate of Taxes.
- Coordinator of the Corporate Tax Area at the Directorate General for Taxation.
- Head of the Provincial Collection Unit at the Special Office of Madrid.
- Deputy Head of the Provincial Collection Area at the Special Office of Madrid.
- Head of the Deputy Regional Collection Unit at the Special Office of Madrid.
- Head of Regional Inspection Unit in the Special Office of Madrid.

### Functions of the Service

- a. Coordination and development of the Tax Agency's planning and communication strategy.



- b. Coordination of the common elements of the information and assistance functions provided by all areas, as well as the tasks consisting of facilitating citizens' access to electronic, telephone or in-person services provided by the Tax Agency.

In relation to these information and assistance functions, you will be responsible for, among others, the following:

1. The proposal for a service charter, the integration of planning and the establishment and monitoring of indicators corresponding to information and assistance services in all areas, provided to citizens through any channel.
  2. The approval of new technologies or channels for taxpayer assistance, the means of identification to be used and any other common elements that are applicable to information and assistance services in all areas.
  3. Ensure the homogeneity of the technological tools to be used in the information and assistance functions, in collaboration with the Tax Information Technology Department and the functional Departments.
  4. Analyze the progressive implementation of remote assistance services and their integration with in-person assistance in all offices.
- c. Coordination of the central and territorial bodies of the Tax Agency in projects that affect different areas.
- d. Coordination and development of relations with regional and local tax authorities and with the Basque and Navarrese regional treasuries.
- e. Institutional relations and, in particular, the general relationship of the Tax Agency with public or private bodies and entities at the state level that involve obtaining, supplying or exchanging information with tax implications, and with any national public bodies and institutions and associative, social, economic or professional entities.
- f. Such other functions as may be entrusted to it by the Directorate General.

## **Permanent Technical Secretariat of the Superior Council for the Management and Coordination of Tax Management**

*Ignacio Fraiso Aranguren*

### **General Subdirectorates**

- Relationship with Territorial Treasuries.

*Concepción García Latorre*

- Planning and Coordination of Information and Assistance.

*María Jesús Gallego Camarena*

- External Communication.

*María Dolores Carreño Beltrán*

### **Integrated into the General Subdirectorate of Planning and Coordination of Information and Assistance**

- National Information and Assistance Unit

*Margarita Martínez-Val Luque*

### **Integrated in the Sub-Directorate General for External Communication**

- Content Coordination Unit

*María Luisa Valdenebro García*

# Permanent Technical Secretariat of the Superior Council for the Management and Coordination of Tax Management

It is held by civil servants of the Tax Agency, with a minimum rank of Deputy Directorate General.

## Functions:

- Attend, with voice but without vote, all meetings of the Board of Governors and of the Commissions or working groups, performing the functions of Secretary.
- Carry out such studies, reports or work as may be entrusted to it by the Superior Council or its President.
- Promote and support the work of the Board of Governors and to draw up an annual report on its work.
- Act as a permanent body for relations between the State Tax Administration, the Autonomous Communities and Cities with Statute of Autonomy and the Territorial Councils for the Management and Coordination of Tax Management, which shall inform the Secretariat of the meetings held and the agreements adopted within it.
- Prepare an annual report on the rulings adopted by the Territorial Councils for the Management and Coordination of Tax Management regarding the taxation applicable in the event of conflict between the General State Administration and the Autonomous Communities or Cities with Statute of Autonomy in relation to incompatible taxes or tax debts.

# Large Taxpayers Central Office

**Headline: Carlos Javier Cervantes Sánchez-Rodrigo**

## CV

Until his appointment as Central Delegate for Large Taxpayers by Resolution of February 1, 2024 of the Presidency of the State Tax Administration Agency, he has performed the following functions:

- Actuarial inspector in Barcelona from 1984 to 1988.
- Madrid Tax Collection Department from 1988 to 2000.
- Deputy Director General of Taxes at the General Directorate of Taxes, tasked with preparing a new General Tax Law (Law 58/2003) and its various implementing Regulations (2000-2004).
- Director of the Financial and Tax Inspection Department of the AEAT, from 2004 to 2010.
- Head of the National Inspection Team at the Central Delegation of Large Taxpayers from 2010 to July 2018.
- Head of the Tax and Customs Control Department of the Central Delegation of Large Taxpayers from July 2018 to February 2024.



## Functions of the Central Office

1. The Central Delegation for Large Taxpayers shall exercise, within its scope of action, the powers and functions of the Tax Agency for the application of the state tax and customs system and for the exercise of the sanctioning power, unless expressly attributed to other bodies of the Agency, the collection management of other resources of a public nature that corresponds to the Agency in accordance with current regulations, as well as any other powers and functions attributed to it by legal, regulatory and other provisions that are applicable.
2. As an exception, the functions of customs management, management and intervention of Special Taxes and management of other taxes over which the Department of Customs and Special Taxes exercises its jurisdiction, with respect to taxpayers assigned to the Central Delegation of Large Taxpayers, will be carried out by the territorial bodies of the Tax Agency.

### Reporting to:

- The Office of Tax and Customs Control

*Maria Coronado Sierra*

- The Office of Tax Services and Assistance

*Luis Sierra López-Belmonte*

- The Resource Management Office

*Ángel Juan González Álvarez*

## Coordination bodies

### Superior Council for the Management and Coordination of Tax Management

---

*A collegiate body, made up of representatives of the State Tax Administration and the Autonomous Communities and Cities with Statute of Autonomy, responsible for coordinating the management of assigned taxes.*

It is chaired by the person in charge of the Presidency of the Tax Agency and is made up of the person in charge of the General Directorate of the Tax Agency, who holds the First Vice-Chairmanship, five representatives of the Tax Agency, the heads of the General Secretariat of Finance, the General Secretariat of Territorial Financing and the General Inspection of the Ministry of Economy and Finance and a representative of each of the Autonomous Communities of the common system and of the Cities with Statute of Autonomy, one of which holds the second Vice-Chairmanship.

#### **Functions:**

- Report, prior to its approval, on the Tax Agency's Objectives Plan for each year and periodically monitor it.
- Establish the strategic lines of action of the Territorial Councils for the Management and Coordination of Tax Administration, to monitor their operation, especially with regard to the adoption of rulings on the taxation applicable in the event of conflict between the General State Administration and the Autonomous Communities or Cities with Statute of Autonomy in relation to incompatible taxes or tax debts.
- Propose general criteria for harmonising the regulatory policies of the State and the Autonomous Communities and Cities with a Statute of Autonomy in matters of assigned taxes, as well as those relating to their management.
- Analyse and report on the preliminary draft regulations of legal rank that must be submitted to the respective Government or Council of Government for approval.
- Advise the competent state and autonomous community bodies or entities on matters relating to the needs and problems arising from the application of the tax system.
- Design the general policy for the management of assigned taxes, establishing the guidelines for their application and coordination, the basic lines of certain programmes to be included in the tax control plans in relation to them and agreeing on the guidelines for the execution of coordinated actions.

- Specify uniform criteria on the content of tax information exchanges between the Autonomous Community Administrations and between these and the State Treasury and the procedure for their implementation, as well as to coordinate these exchanges, especially with regard to the communication of census data, and to propose the implementation of specific systems for the telematic exchange of information.
- Prepare the reports requested by the Arbitration Board for the resolution of conflicts in matters of State taxes ceded to the Autonomous Communities.
- Propose, receive for study and analyse the draft agreements between the Tax Agency and the Autonomous Administrations.
- Propose acts that may be entrusted for management between the Tax Agency and the Autonomous Communities and Cities with a Statute of Autonomy, in accordance with the provisions of this Act.

This body has a [\*Permanent Technical Secretariat\*](#).

## **Territorial Councils for the Management and Coordination of Tax Management**

---

Collegiate bodies made up of four representatives of the State Tax Administration, one of them the head of the Special Office of the Tax Agency / Tax Agency Office in Ceuta and Melilla, who chairs it, and four representatives of the Autonomous Community or City with Statute of Autonomy in question.

### **Functions:**

They carry out the following functions with regard to the management of assigned taxes in their respective territorial areas, in accordance with the guidelines of the Higher Council for the Management and Coordination of Tax Management:

- Coordinate the management of the aforementioned taxes.
- Analyse and evaluate the results of its application.
- Study proposals and take decisions that contribute to the improvement of its management.
- Formulate proposals to the management of the Tax Agency and to the body or entity of the Autonomous Community or City with Statute of Autonomy responsible for the management of the taxes assigned, aimed at improving the adequacy of the management of the available resources.
- Develop and specify the programmes included in the tax control plans, as well as to design and plan the execution of coordinated actions in certain programmes.

- However, the Territorial Councils for the Management and Coordination of Tax Administration of the Cities of Ceuta and Melilla do not exercise these functions until the transfer of taxes takes place.
- Collaborate in the management of these taxes, especially those whose application affects the resources or activity of the other Administration, and in the collection management of duties of the Autonomous Public Treasury carried out by entrustment or agreement.
- Analyse the results of the target plans, as well as being regularly informed of the annual target plans.
- Adopt agreements on the exchange of information between the State and Autonomous Community administrations and analyse the degree of compliance.
- Decide on the application of the acts that may be entrusted to the Tax Agency and the Autonomous Communities and Cities with a Statute of Autonomy.
- Propose, receive for study and analyse draft agreements between the Tax Agency and the Autonomous Community Tax Administration.
- Approve the appropriate rulings on the applicable taxation in the event of conflict between the General State Administration and the Autonomous Communities or Cities with Statute of Autonomy in relation to incompatible taxes or tax debts.
- Adopt agreements aimed at encouraging the use of the electronic services made available to taxpayers by both administrations.
- Establish joint training plans on subjects related to the management of taxes.



Documento generado con fecha 08/Noviembre/2024 en la dirección web  
<https://sede.agenciatributaria.gob.es> en la ruta:

Home / Open Government / Transparency

