



TaxNewsFlash

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Announcement 2026-3: Competent authority arrangement regarding arbitration process under U.S.-Spain income tax treaty

[Internal Revenue Bulletin 2026-6](#) (dated February 2, 2026) includes Announcement 2026-3, setting out a copy of the arrangement entered into by the competent authorities of the United States and Spain with respect to the implementation of the arbitration process provided for in paragraphs 5 and 6 of Article 26 of the U.S.-Spain income tax treaty and its protocol signed on February 22, 1990, as amended by the protocol signed January 14, 2013.

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