

AIPI opens two-month window to notify internal information system manager appointments

On 9 February 2026, Spain's Independent Whistleblower Protection Authority published its official form for notifying the appointment and cessation of internal information system managers on its website. Initial notifications of appointments already made must be submitted from 10 February 2026 to 10 April 2026. Any subsequent appointment or cessation must be notified within ten working days.

The Independent Whistleblower Protection Authority (“**AIPI**”) began operating on 1 September 2025 as the independent administrative authority established under Title VIII of Law 2/2023 of 20 February on protecting persons who report regulatory breaches and on the fight against corruption (“**Law 2/2023**”, commonly referred to as the “**Whistleblower Protection Law**”). Article 8.3 of Law 2/2023 requires entities within its scope to notify the AIPI or, where applicable, the competent regional whistleblower protection authorities, within ten working days of the appointment or cessation of the person or body in charge of their internal information system (“**System Manager**”).

Pursuant to the sole transitional provision of the AIPI Statute¹, a two-month period commenced when it entered into force, during which entities falling under the scope of Law 2/2023 were required to submit the corresponding notifications. However, on 8 October 2025, the AIPI clarified that this period would begin to run once the specific notification form was made available on its website.

On 9 February 2026, **the AIPI published the official form on its website**.² It has also published Guideline 1/2026 on notifying internal information system managers (“**Guideline**”), which is available in the circulars, recommendations and guidelines section of its website. The Guideline includes links to:

- A handbook for completing the notification form (“**Handbook**”).
- A document containing FAQs regarding the System Manager and notifying their appointment or cessation (“**FAQ**”).

Below, we summarise the key aspects that **private sector entities** subject to the Whistleblower Protection Law must consider when submitting the corresponding notifications. Both the Guideline and the FAQ provide the following email address for reporting any issues experienced when completing the form: **incidenciasformulario@proteccioninformante.es**.

¹ Royal Decree 1101/2024 of 24 October.

² <https://sede.proteccioninformante.gob.es/procedimientos/portada/ida/3/idp/1>

1. WHICH ENTITIES MUST SUBMIT THESE NOTIFICATIONS?

According to the Guideline, all private sector entities subject to the Whistleblower Protection Law (article 10³) must notify the AIPI of the appointment and cessation of their System Managers, provided that:

- they have **establishments in more than one Spanish autonomous region** (*comunidad autónoma*); or
- they have **establishments in one Spanish autonomous region** that does not have a regional authority with sanctioning powers in the private sector pursuant to Title IX of Law 2/2023.

These notifications must be made independently of any notifications that may be required by the **competent regional authorities** under their specific regulations. In any event, such notifications do not limit or condition the powers relating to the processing and resolution of sanctioning procedures in accordance with the general rules set out in Law 2/2023.

The Guideline further specifies that, in cases other than those described above, notification of the appointment and cessation of the System Manager to the AIPI is **voluntary**. However, such notification is **recommended**, despite any notification that may be required by the relevant regional authority.

Finally, the Guideline and the FAQ clarify that **corporate groups with** the same System Manager must submit a separate notification for each entity, together with the corresponding appointment or cessation document. In such cases, the parent or controlling company must also be identified.

2. WHAT IS THE DEADLINE FOR SUBMITTING THESE NOTIFICATIONS?

The form's cover page distinguishes between the two types of notification, each of which has a different deadline:

- **Initial notification**: entities have two months. As the AIPI specifies on its website⁴ and in the Guideline and FAQ, this period started on 10 February 2026 and ends on **10 April 2026**.
- **Subsequent appointments or cessations**: must be notified within ten working days of the event.

3. WHAT INFORMATION AND DOCUMENTS MUST BE SUBMITTED?

Access to the notification form requires prior **identification** through the CI@ve platform. Although this platform allows for various identification methods, the Handbook specifies that identification must be

³ The Guideline states that “*in the private sector, entities required to have an internal information system are those referred to in article 10.1 of Law 2/2023, provided that they have an organisational presence or effective establishment in Spain*”. However, in Recommendation 1/2026 for the design and implementation of an Internal Information System (v2), the AIPI seems to adopt a broader interpretation. It indicates that the obligation set out in article 10 of Law 2/2023 “*affects any natural or legal person in the private sector with an organised presence or establishment in Spain or which carries out activities in the country through branches or agents or by providing services without a permanent establishment (regardless of the location of its registered office)*”. There is therefore uncertainty as to whether entities carrying out activities in Spain without a permanent establishment – to the extent that they are understood to be subject to the Whistleblower Protection Law – must notify the AIPI of the appointment and cessation of their System Managers and, if so, which entities must do so, depending on their activity's territorial scope (i.e. whether or not their activities are limited to a single autonomous region).

⁴ <https://www.proteccioninformante.gob.es/responsable-del-sistema-de-informacion>

carried out using a **digital certificate**, as this is required both to sign the information submitted and to obtain the registration number upon completing the process. As the Handbook and the FAQ both indicate, it is also necessary to download the Spanish Government's **AutoFirma e-signature application** for this purpose.

The form allows notifications to be submitted either on one's own behalf or on behalf of the relevant entity. The latter scenario may occur where an individual's digital certificate is used to access the form (in which case the option "*on behalf of the interested party*" must be manually selected); or where the digital certificate of a representative of a legal entity is used (in which case this option is selected automatically). In either case, the corresponding **power of attorney** must be attached.⁵

The next details to provide are the type of notification (registration, deregistration or deregistration due to cessation) and the **type of System Manager**:

- If the System Manager is an **individual**, their full name, ID number (NIF, NIE or passport) and email address must be provided. The form also requires confirmation as to whether the System Manager is also the company's compliance officer or the head of the integrity system.
- If the System Manager is a **collegiate body**, the above information must be provided for each of its members. In addition, the form requires identification of the member to whom the body has **delegated** the power to manage the internal information system and process internal investigations, in accordance with article 8.2 of Law 2/2023.⁶

According to the Guideline and the FAQ, any registration or deregistration due to cessation must be accompanied by a copy of the corresponding **appointment or cessation resolution**. Pursuant to article 8.1 of Law 2/2023, this resolution must be adopted by the entity's governing or management body.⁷ If the System Manager is a **collegiate body**, the appointment resolution must expressly state the body's composition. Where the System Manager status derives from holding a specific position or office within the entity, a copy of the resolution confirming such status must also be attached. In the event of **cessation**, the **reasons** must always be stated.

The form also requires certain **information about the notifying entity**. For private sector entities, this information is:

- postal address, tax identification number (NIF) and corporate email address;
- number of employees;
- URL of the entity and of its internal whistleblowing channel;
- whether the entity qualifies as a supervisory entity;⁸

⁵ According to the Handbook, it must be provided in PDF format and must not exceed 2 MB in size.

⁶ This option also appears when the System Manager is an individual (where, strictly speaking, there can be no delegation). However, the Handbook clarifies that this box must also be ticked in such cases, because "*as an individual, they will always be the delegate responsible for managing the internal information system*".

⁷ Again, pursuant to the Handbook, it must be provided in PDF format and must not exceed 2 MB in size.

⁸ For the purposes of completing the form, the Handbook defines a supervisory entity as an independent entity or body with its own legal personality, whose role is to oversee, inspect and enforce compliance with regulations in specific sectors, or to

- its National Economic Activity Code (CNAE-2025);
- the territorial scope of its operations, specifying whether it is national, regional, municipal or of another EU Member State;
- whether the entity falls within the scope of the EU provisions referred to in article 10.1(b) of Law 2/2023 and, if so, which specific provisions; and
- whether the entity is a political party, trade union, business organisation or foundation, and whether it receives or manages public funds.

Finally, according to the FAQ, the form **does not allow users to save the information they have filled in and return to it later**. It is therefore advisable to gather all the necessary information and supporting documents before beginning to complete the form.

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safeguard fundamental rights. The FAQ provides examples of these authorities, including the Spanish Data Protection Agency and the National Markets and Competition Commission.