

The Independent Whistleblower Protection Authority (AIPI) comes into operation



Since 1 September 2025, the Independent Authority for the Protection of Whistleblowers (AIPI) has begun operating in Spain. This body plays a key role in the implementation of Law 2/2023 of 20 February, which regulates the protection of individuals who report regulatory breaches or cases of corruption.

The launch of this institution was formalised through Order PJC/908/2025, published in the Official State Gazette (BOE) on 12 August, and represents a significant step in the development of European whistleblower protection legislation (Directive (EU) 2019/1937).

What is AIPI?

The AIPI is an independent administrative authority, with technical and organisational autonomy, created to ensure that individuals reporting irregularities have a safe and effective protection framework. Its statute was approved by Royal Decree 1101/2024.

Main Functions

Among the AIPI's most significant responsibilities are:

- **External reporting channel:** this will serve as the national mechanism for receiving and processing reports of infringements in the private sector that have effects in more than one autonomous community. In cases of an exclusively regional scope, the designated regional authorities will intervene.
- **Support and protection for whistleblowers:** the authority will provide free advice, certification of protection against retaliation, and even financial or psychological support in exceptional situations. It may also promote precautionary measures such as job reassignment or paid leave.
- **Sanctioning powers:** it will have the capacity to impose penalties for non-compliance in the private sector, except in those autonomous communities that have expressly assumed this responsibility.
- **Other functions:** it will act as an advisory body to the Government, promote preventive measures, and cooperate with regional authorities to ensure uniform application of the law.

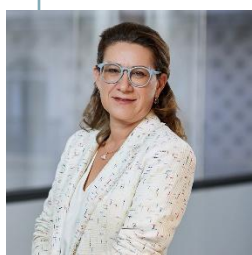
Impact on Businesses

The start of AIPI's operations triggers new compliance obligations for private organisations:

- ◉ **Appointment notification:** companies must notify AIPI of the appointment of the Internal Reporting System Officer, regardless of whether they have already communicated this to the anti-fraud offices of the autonomous communities where their registered office is located. Although the Law set a period of ten working days, a transitional provision extends this deadline until 31 October 2025 for the first appointment. Subsequent dismissals or changes must be reported within the ordinary ten-day period.
- ◉ **Corporate groups:** groups of companies that appoint a single officer for all the group's entities will only need to submit one joint notification, with no requirement to do so individually for each entity.
- ◉ **Internal channels:** companies are advised to review their internal reporting channels, remain aware of the coexistence of AIPI's external channels and those of the autonomous communities, and adopt clear measures against retaliation towards whistleblowers.
- ◉ **Compliance with Law 2/2023:** it is essential to ensure compliance, particularly with regard to the infringements set out in Title IX, as AIPI will have the authority to impose state-wide sanctions.

Finally, although notifications can already be submitted via the dedicated email address (aipi@proteccioninformante.es), it is recommended to wait a few weeks to allow AIPI time to issue guidance on possible coordination with regional authorities and to enable the electronic platform.

Contact



Anahita Tárrega

Partner | Corporate and M&A, Compliance

tarrega@marimon-abogados.com

Barcelona



Lucía Oliveró

Lawyer | Compliance

lolivero@marimon-abogados.com

Barcelona



Laura Antonini

Lawyer | Compliance

lantonini@marimon-abogados.com

Barcelona