



Agencia Tributaria

**TAX REVENUE
MONTHLY REPORT**

JANUARY 2024



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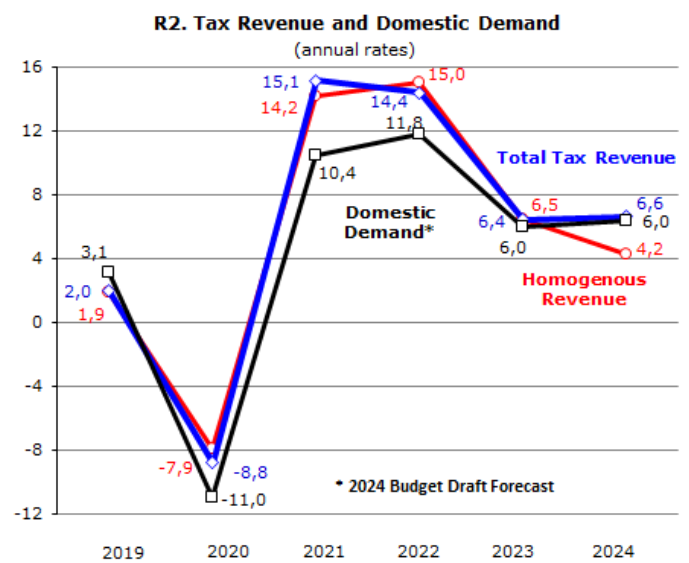
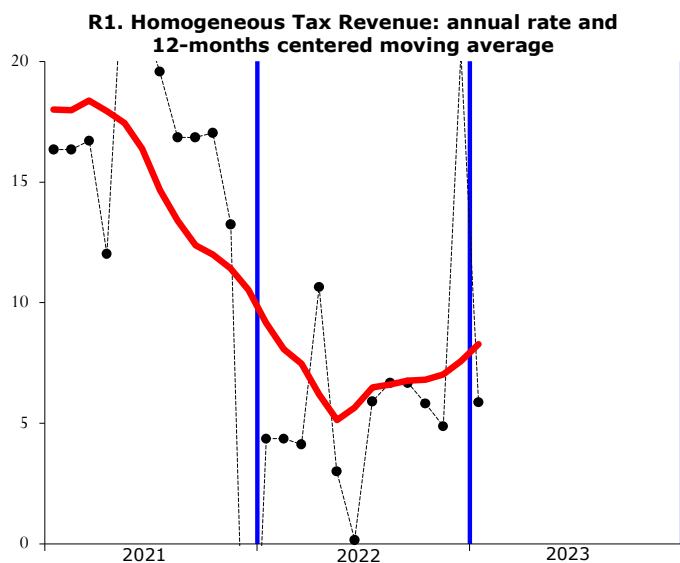
I. TAX REVENUE PERFORMANCE

1. Headlines.

Total Tax Revenue added €18.7 billion in January, 66% above the same month last year. Gross receipts increased by 4.4%, while the amount of refunds paid dropped by 1.3% (it has to be reminded that in the prior year refunds recorded a January's record high as well as the second highest amount paid in any month since 1995). **Homogeneous tax revenue gained 4.2%.**

Most of collection comes from the usual monthly self-assessments (December accruals, except November VAT) and fourth quarter payroll and capital withholdings. Conversely to other quarters, fourth quarter SMEs' VAT and payments on account are not accounted for yet because the deadline was delayed, as in every year, to January 30th. Thus, these revenues are listed in books in February.

Generally speaking, the features seen in 2023 dragged on January 2024. It has to be this way because, as stated before, the cash in this month matches with 2023 accruals. Hence the main weight in collection belonged to payroll withholdings and, at the same time, receipts linked to spending did not play a so favourable role within the total tax revenue. Nevertheless, the first of these items slowed down its pace while, conversely, gross VAT scored the second positive growth rate in a row, after falling down during nearly one semester. Also, as in 2023, the law and management changes exerted again a negative impact on tax revenue: without them, total tax revenue would have lifted by 8.5%.





Law and management changes detracted €337 million to collection in January. Table 0 shows the different impacts broken down by items and figures.

Table 0
IMPACT OF DISCRETIONARY TAX MEASURES
€ Million

	2023					TOTAL
	PIT	CT	VAT	Excise Taxes	OTHER	
TOTAL	- 408	60	- 35	48	- 2	- 337
2023 Budget	- 423		- 2			- 425
Widening of the relief for earned income	- 414					- 414
'Large corporations	- 69					- 69
'SMEs	- 257					- 257
'Pensions	- 88					- 88
Widening of motherhood allowance	- 9					- 9
Tax rate cut for female sanitary products and contraceptives			- 2			- 2
Other	15	60	- 33	48	- 2	88
Tax rate cut on groceries (RDL 20/2022 & RDL 5/2023)			- 128			- 128
Excise Tax on non-reusable Plastic Packaging (Law 7/2022)				48		48
Law changes on deferments (Exchequer Order 311/2023)	15	9	72			96
Extraordinary receipts and refunds		51			- 2	49
Other			23			23

Among the measures included in Table 0, two of them deserve to be mentioned because of their relevant quantities. The first one is the widening of the relief for earned income. It brought about a €414 million loss in January. This figure is higher than in the last months due to the submission of SMEs' quarterly self-assessments. The impact is focused on these businesses as they have mostly low-salaried staffs.

The second one is the VAT rates slashing on food staples (€128 million). This is the impact on November self-assessments (the tax rates cut entered into force in January 2023 with effects on March cash revenue) so that the impacts from December and 2023 fourth quarter are still left in order to complete the loss triggered during the first year in force.

Together with these two impacts, two other issues need to be remarked. On the one hand, the effect derived from the changes in deferments rules, which is this time positive (€96 million). It has to be recalled that this is a measure intended to make easier the deferments granting, so that it means only a delay in the revenue and not a permanent loss. In the first months of 2024 will arise an increase in the deferments, as a result of the new rules, matching with the last 2023 accruals but, all across the year, this will come jointly with an augment of the revenue cashed from tax liabilities deferred in the last leg of 2023 and in the first part of 2024. In January, month in which collection does not include yet SMEs' VAT and payments on account, the two items more affected, only the cash of debts coming from previous periods is accounted for, henceforth the positive sign of the impact in this month.

On the other hand, the second fact that deserves to be commented is the removal, in Table 0, of the measures related to electricity. As stated in previous reports, the viewpoint in Table 0 is a differential one in the comparison with the previous year. Given that January collection matches with accrued revenue from periods in which the measures were already in force and with the same configuration besides, no additional impact needs to be estimated. These measures will be included in Table 0 again when the first revenue accrued in 2024 is cashed.



2. Main items evolution.

Table R1
TOTAL TAX REVENUE

	JANUARY			
	Total Tax Revenue			Homogeneous 23/22
	2023	2022	23/22	
	€ million			%
CHAPTER I. DIRECT TAXES				
Personal Income Tax	16 602	15 683	5,9	6,7
+ Payroll withholdings	15 248	14 327	6,4	
+ Other withholdings	1 472	1 259	16,9	
+ Payments on account	76	68	11,1	
+ Net annual return outcome	-168	-147	-14,6	
+ Gross annual return outcome	164	158	3,3	
+ Refunds	332	305	8,7	
+ Other receipts	-26	175	---	
Corporation Tax	-6 066	-5 927	-2,3	31,2
+ Instalments	62	50	25,1	
+ Net annual return outcome	-6 745	-6 581	-2,5	
+ Gross annual return outcome	167	167	0,1	
+ Refunds	6 912	6 747	2,4	
+ Other receipts	618	605	2,2	
Rest of Chapter I	549	505	8,9	
TOTAL	11 086	10 261	8,0	7,1
CHAPTER II. INDIRECT TAXES				
VAT	5 456	5 104	6,9	0,0
+ Gross Vat	7 459	7 340	1,6	
+ Refunds	2 003	2 236	-10,4	
Excise Taxes	1 612	1 652	-2,4	-2,4
+ Taxes on Alcohol	95	93	3,1	
+ Fuel Tax	965	1.044	-7,6	
+ Tobacco Tax	478	486	-1,7	
+ Electricity Tax	15	18	-17,8	
+ Plastic Packaging	49	1	---	
+ Other	10	11	-5,8	
Rest of Chapter II	461	444	3,8	
TOTAL	7 529	7 200	4,6	-0,2
CHAPTER III. FEES, LEVIES AND OTHER REVENUE				
TOTAL	123	112	10,1	-18,3
TOTAL TAX REVENUE	18 737	17 572	6,6	4,2

- **Personal Income Tax in homogeneous terms went up by 6.7%.**

The pace was lower than that seen in the second half of the last year, which hovered a 10% (it has to be reminded that January revenue still matches with 2023 accruals). There are some reasons behind this weaker performance linked to payroll withholdings (they meant more than 90% out of the total January's collection). One additional remarkable issue, not affecting homogeneous revenue but to the cash net revenue without any



amendment, was the payment in January of the Catholic Church share, which was scheduled for December, as the preceding payment.

Payroll withholdings expanded by 6.4%. The year 2023 ended with an 11% boost and the average rise in the last three months was 10.3%. The cause behind this lessening was the performance showed by large corporations' withholdings as well as the withholdings on salaries in the Public Administrations. In the large corporations, the enlargement was 8.2%, below the 11% scored in December and 11.7% in 2023. One of the reasons for this slowing down could be the adjustments that are always worked out at the end of the year, although it was already observed the odd performance recorded by this revenue, with waxes and wanes in the growth rates, along the second part of 2023. As to Public Administrations withholdings on salaries, the advance was below 2%, markedly lower than in the last year. In this case, the explanation is quite more simple: some Regional Governments did not update their salaries in November, as most of Public Administrations do, but in December, and this is the reason why in January there has been a temporary stagnation.

The situation was quite different as far as SMEs payroll withholdings and withholdings on pensions are concerned. Regarding small businesses, the 5.4% pace in the fourth quarter meant a bettering compared to 2023 third quarter (4.1%) though it was in part due to the local holidays celebrated in different dates in 2022 and 2023 (without this effect, the upturn would be softer: up to 4.7%). SMEs' pace remained affected in January by the tax rate cut brought about by the widening of the relief for earned income (see Table 0). This is still an impact on 2023 accruals, not yet on 2024's. As to pensions, the dynamics seen in the last year kept running, with a boost close to 19%. The effect from the pensions rise won't be noticed until February, as well as the changes in the relief for earned income as far as the lowest pensions are concerned.

Regarding capital withholdings, the trends seen in the last year kept on going. On the one hand, the strong rise in movable capital withholdings continued (24.1%) due to the dividends and, particularly, to bank accounts' interests, which upsurged after a three-month period showing certain steady growth. On the other hand, withholdings on leases scaled at a pace alike to that scored in the last quarterly self-assessments (5%). Lastly, withholdings on mutual investment funds' gains increased again (9.4%) for the third month in-a-row, after plunging along thirteen months. As the starting point was fairly high, the figure recorded in January is still among those highest in the historic series.

- **Homogeneous Corporation Tax revenue soared by 31.2% in January.**

The pace is very high, chiefly compared with the evolution of the net revenue without adjustments (-2.3%). In order to understand the gap it is necessary to explain the peculiarities of January's collection in this tax. Revenue is not significant in this month, while most of the refunds requested by taxpayers in the last annual return (2022 in this case, submitted in 2023) are paid. The ensuing difference is very negative. The homogenization of the figures amends this effect but, in turn, January's outcome is one of the smallest in the year (in 2023 it was only 0.7% out of the total yearly collection) so that high paces, like the one scored this year, are not meaningful at all.



- **Homogeneous VAT revenue nearly repeated the figure recorded in January 2023.**

Gross VAT enlarged by 1.6%. This growth is referred to payments in advance from SMEs, which are as uneven as little significant, and to 'other receipts', coming from previous periods. Without these two items the VAT increase would have been 1%, matching with the monthly self-assessments, coming mostly from November accruals. The rise was tiny but it was the first positive rate ending a run of seven consecutive falls. The improvement was linked to the comparison with months in which energy prices hike impact had softened. The evolution is still burdened by the tax rates slashing on food staples.

- **Excise Taxes receded by 2.4% in January. Without the new Tax on Non-Reusable Plastic Packaging (with a very low collection in January 2023, month in which it started to be in force), revenue would be dropping by 5.3%.**

The main items scored negative paces. Taking into account its weight on the total and given the sharp fall shown in January (-7.6%), Fuel Excise Tax negatively outstood. The data was quite unusual (it is common to record higher revenue in January than in November and December), mainly taking into account that the performance in the last months was rather positive. A part of the explanation lies in the shorter number of working days in December 2023, though it not reason enough to describe the whole dip. Tobacco Excise Tax recorded a drop too (-1.7%), but it is well-known the uneven performance of the tax, particularly in January. In addition, Electricity Excise Tax, still with the reduced tax rate (0.5%), kept on shrinking, in tune with prices trend. Conversely, the taxes on alcohols recovered by 3.1%, after nearly a year scoring losses. Even despite the overall positive performance, there were differences between the highest grade alcohols (1.4%) and the beer (6.8%). Finally, there was a €49 million collection in the Tax on Non-Reusable Plastic Packaging, figure that is low in a period in which quarterly self-assessments are submitted.



<u>II. STATS TABLES</u>



Table 1.1
REVENUE BY TAXES AND ITS ALLOCATION BY ADMINISTRATIONS.
ABSTRACT. CURRENT MONTH AND YEAR-TO-DATE.
 (€ Million)

Year: 2024 Month: JANUARY

CURRENT MONTH	2024			2023			% 24/23	
	Central Gov.	Local Adm.	Total	Central Gov.	Local Adm.	Total	Central G.	Total
Personal Income Tax	11 728	4 874	16 602	10 955	4 728	15 683	7,1	5,9
Corporation Tax	-6 066		-6 066	-5 927		-5 927	-2,3	-2,3
Non-Residents Tax	531		531	472		472	12,5	12,5
Environmental Taxes	2		2	1		1	-	-
Other	17		17	32		32	-48,2	-48,2
CHAPTER I - DIRECT TAXES	6 211	4 874	11 086	5 533	4 728	10 261	12,3	8,0
Value Added Tax	1 864	3 591	5 456	1 513	3 591	5 104	23,3	6,9
+ Import	1 937		1 937	2 133		2 133	-9,2	-9,2
+ Domestic Transactions	- 73	3 591	3 518	- 620	3 591	2 971	88,2	18,4
Excise Taxes	423	1 189	1 612	463	1 189	1 652	-8,8	-2,4
+ Alcohol	16	48	65	16	48	64	5,6	1,4
+ Beer	12	17	29	10	17	28	17,9	6,8
+ Fuels	263	702	965	342	702	1 044	-23,2	-7,6
+ Tobacco	169	309	478	177	309	486	-4,7	-1,7
+ Electricity	-96	111	15	-93	111	18	-3,5	-17,8
+ Non-Reusable Plastic Packaging	49		49	1		1	-	-
+ Coal	10		10	11		11	-6,6	-6,6
+ Other	0	2	1	0	2	1	39,6	18,5
Custom Duties	205		205	212		212	-3,2	-3,2
Insurance Premiums Tax	200		200	181		181	10,2	10,2
Other	56		56	51		51	10,4	10,4
CHAP. II - INDIRECT TAXES	2 748	4 780	7 529	2 420	4 780	7 200	13,6	4,6
CHAP. III - FEES AND OTHER REVENUE	123		123	112		112	10,1	10,1
TOTAL AMOUNT	9 083	9 655	18 737	8 064	9 508	17 572	12,6	6,6

YEAR-TO-DATE	2024			2023			% 24/23	
	Central Gov.	Local Adm.	Total	Central Gov.	Local Adm.	Total	Central G.	Total
Personal Income Tax	11 728	4 874	16 602	10 955	4 728	15 683	7,1	5,9
Corporation Tax	-6 066		-6 066	-5 927		-5 927	-2,3	-2,3
Non-Residents Tax	531		531	472		472	12,5	12,5
Environmental Taxes	2		2	1		1	-	-
Other	17		17	32		32	-48,2	-48,2
CHAPTER I - DIRECT TAXES	6 211	4 874	11 086	5 533	4 728	10 261	12,3	8,0
Value Added Tax	1 864	3 591	5 456	1 513	3 591	5 104	23,3	6,9
+ Import	1 937		1 937	2 133		2 133	-9,2	-9,2
+ Domestic Transactions	- 73	3 591	3 518	- 620	3 591	2 971	88,2	18,4
Excise Taxes	423	1 189	1 612	463	1 189	1 652	-8,8	-2,4
+ Alcohol	16	48	65	16	48	64	5,6	1,4
+ Beer	12	17	29	10	17	28	17,9	6,8
+ Fuels	263	702	965	342	702	1 044	-23,2	-7,6
+ Tobacco	169	309	478	177	309	486	-4,7	-1,7
+ Electricity	-96	111	15	-93	111	18	-3,5	-17,8
+ Non-Reusable Plastic Packaging	49		49	1		1	-	-
+ Coal	10		10	11		11	-6,6	-6,6
+ Other	0	2	1	0	2	1	39,6	18,5
Custom Duties	205		205	212		212	-3,2	-3,2
Insurance Premiums Tax	200		200	181		181	10,2	10,2
Other	56		56	51		51	10,4	10,4
CHAP. II - INDIRECT TAXES	2 748	4 780	7 529	2 420	4 780	7 200	13,6	4,6
CHAP. III - FEES AND OTHER REVENUE	123		123	112		112	10,1	10,1
TOTAL AMOUNT	9 083	9 655	18 737	8 064	9 508	17 572	12,6	6,6



Table 1.2
EVOLUTION. MONTHLY AND YEAR-TO-DATE
(€ million)

Year: 2024

	MONTHLY						YEAR-TO-DATE					
	PIT	CT	VAT	Excise T.	Other	TOTAL	PIT	CT	VAT	Excise T.	Other	TOTAL
2023												
Jan	15 683	-5 927	5 104	1 652	1 060	17 572	15 683	-5 927	5 104	1 652	1 060	17 572
Feb	7 444	- 102	15 783	1 426	924	25 475	23 127	-6 029	20 886	3 078	1 985	43 048
Mar	6 611	- 91	4 388	1 499	696	13 102	29 737	-6 120	25 274	4 578	2 680	56 150
Apr	11 874	9 263	10 111	2 033	1 248	34 528	41 611	3 143	35 385	6 610	3 928	90 679
May	4 495	- 652	4 093	1 604	980	10 520	46 106	2 492	39 478	8 214	4 908	101 199
Jun	3 825	296	2 979	1 746	997	9 844	49 931	2 788	42 458	9 961	5 905	111 043
Jul	25 931	1 004	11 171	1 836	967	40 910	75 862	3 792	53 629	11 797	6 872	151 953
Aug	6 643	8 939	5 354	1 854	1 572	24 362	82 505	12 731	58 984	13 651	8 444	176 315
Sep	6 040	127	4 968	1 819	796	13 750	88 545	12 858	63 952	15 470	9 240	190 064
Oct	13 042	17 492	12 078	1 846	870	45 327	101 586	30 350	76 030	17 315	10 109	235 391
Nov	11 004	- 459	4 357	1 788	846	17 536	112 591	29 891	80 387	19 103	10 955	252 927
Dec	7 690	5 169	3 522	1 654	974	19 008	120 280	35 060	83 909	20 757	11 929	271 935
2024												
Jan	16 602	-6 066	5 456	1 612	1 134	18 737	16 602	-6 066	5 456	1 612	1 134	18 737
Feb												
Mar												
Apr												
May												
Jun												
Jul												
Aug												
Sep												
Oct												
Nov												
Dec												

GROWTH RATES (%)

	PIT	CT	VAT	Excise T.	Other	TOTAL	PIT	CT	VAT	Excise T.	Other	TOTAL
2019	4,9	-4,4	1,9	4,1	-9,9	2,0	4,9	-4,4	1,9	4,1	-9,9	2,0
2020	1,2	-33,2	-11,5	-12,1	-12,6	-8,8	1,2	-33,2	-11,5	-12,1	-12,6	-8,8
2021	7,5	67,9	14,5	5,0	23,4	15,1	7,5	67,9	14,5	5,0	23,4	15,1
2022	15,8	20,8	13,9	2,5	10,0	14,4	15,8	20,8	13,9	2,5	10,0	14,4
2023	9,9	9,0	1,6	2,6	8,6	6,4	9,9	9,0	1,6	2,6	8,6	6,4

	MONTHLY						YEAR-TO-DATE					
	PIT	CT	VAT	Excise T.	Other	TOTAL	PIT	CT	VAT	Excise T.	Other	TOTAL
2023												
Jan	12,7	-	-1,5	-2,2	9,5	-7,5	12,7	-	-1,5	-2,2	9,5	-7,5
Feb	9,9	-	10,5	-5,3	9,4	9,1	11,8	-	7,3	-3,6	9,5	1,6
Mar	11,5	-	6,5	-1,7	-0,2	5,8	11,7	-	7,2	-3,0	6,8	2,6
Apr	11,3	25,6	3,0	1,1	-4,8	10,8	11,6	-33,0	5,9	-1,8	2,8	5,5
May	14,3	-	-3,8	-0,5	-1,3	-5,9	11,9	-50,9	4,8	-1,5	2,0	4,2
Jun	2,4	-13,5	-10,6	7,4	13,8	-0,7	11,1	-48,5	3,6	-0,1	3,8	3,8
Jul	7,1	24,0	-3,0	3,0	6,8	4,3	9,7	-39,1	2,1	0,4	4,2	3,9
Aug	8,2	11,0	-9,4	6,5	-	8,0	9,6	-10,8	1,0	1,2	15,5	4,5
Sep	10,9	-32,5	6,6	1,3	-15,8	5,5	9,7	-11,1	1,4	1,2	11,9	4,5
Oct	9,0	17,2	-1,6	5,9	-9,5	8,3	9,6	3,3	0,9	1,7	9,7	5,2
Nov	11,5	39,2	-0,5	11,9	-15,3	9,0	9,7	4,4	0,8	2,6	7,3	5,5
Dec	11,5	45,9	22,8	3,5	26,7	21,3	9,9	9,0	1,6	2,6	8,6	6,4
2024												
Jan	5,9	-2,3	6,9	-2,4	6,9	6,6	5,9	-2,3	6,9	-2,4	6,9	6,6
Feb												
Mar												
Apr												
May												
Jun												
Jul												
Aug												
Sep												
Oct												
Nov												
Dec												

Table 2.1
REFUNDS, LOCAL ADMINISTRATIONS SHARES AND OTHER REDUCTIONS. MONTH AND YEAR-TO-DATE
 (€ million)

Year: 2024 Month: JANUARY								
	MONTH				YEAR-TO-DATE			
	2024	2023	Comparison 24/23		2024	2023	Comparison 24/23	
			Difference	%			Difference	%
Personal Income Tax	361	385	- 23	-6,1	361	385	- 23	-6,1
+ Annual Return Outcome	332	305	27	8,7	332	305	27	8,7
+ AEAT Assessments	8	30	- 23	-75,0	8	30	- 23	-75,0
+ Other Refunds	22	27	- 5	-20,0	22	27	- 5	-20,0
+ Spanish Government Treasury	0	23	- 22	-98,2	0	23	- 22	-98,2
Corporation Tax	6 974	6 790	184	2,7	6 974	6 790	184	2,7
Annual Return Outcome	6 912	6 747	165	2,4	6 912	6 747	165	2,4
+ AEAT Assessments	59	41	18	42,6	59	41	18	42,6
+ Other Refunds	3	2	1	67,6	3	2	1	67,6
Non-Residents Tax	35	57	- 22	-38,0	35	57	- 22	-38,0
VAT	2 003	2 236	- 234	-10,4	2 003	2 236	- 234	-10,4
+ Yearly and Other	129	134	- 5	-4,1	129	134	- 5	-4,1
+ Monthly	1 874	2 102	- 228	-10,9	1 874	2 102	- 228	-10,9
+ Basque Country Taxation Clearings (1)	0	0	0	-	0	0	0	-
+ Navarre Taxation Clearings (1)	0	0	0	-	0	0	0	-
Excise Taxes	42	27	15	55,9	42	27	15	55,9
Other	22	66	- 44	-66,5	22	66	- 44	-66,5
TOTAL REFUNDS	9 437	9 561	- 124	-1,3	9 437	9 561	- 124	-1,3
Personal Income Tax	5 039	4 746	294	6,2	5 039	4 746	294	6,2
+ Catholic Church Share	165	18	148	-	165	18	148	-
+ Local Administrations PIT Share	4 874	4 728	146	3,1	4 874	4 728	146	3,1
Local Administrations VAT Share	3 591	3 591	0	0,0	3 591	3 591	0	0,0
Local Administrations Excise Taxes Share	1 189	1 189	0	0,0	1 189	1 189	0	0,0
TOTAL REDUCTIONS	9 820	9 526	294	3,1	9 820	9 526	294	3,1
Personal Income Tax	5 401	5 131	270	5,3	5 401	5 131	270	5,3
Corporation Tax	6 974	6 790	184	2,7	6 974	6 790	184	2,7
Non-Residents Tax	35	57	- 22	-38,0	35	57	- 22	-38,0
VAT	5 594	5 827	- 233	-4,0	5 594	5 827	- 233	-4,0
Excise Taxes	1 231	1 216	15	1,2	1 231	1 216	15	1,2
Other	22	66	- 44	-66,5	22	66	- 44	-66,5
TOTAL REFUNDS AND REDUCTIONS	19 257	19 087	170	0,9	19 257	19 087	170	0,9

(1) Single Assessments included



Table 2.2
REFUNDS. EVOLUTION
(€ million)

Year: 2024

	MONTH						YEAR-TO-DATE					
	PIT	CT	VAT	Excise T.	Other	TOTAL	PIT	CT	VAT	Excise T.	Other	TOTAL
2023												
Jan	385	6 790	2 236	27	123	9 561	385	6 790	2 236	27	123	9 561
Feb	205	507	1 567	35	97	2 412	590	7 298	3 804	62	219	11 973
Mar	247	381	2 221	66	149	3 064	838	7 679	6 025	128	368	15 037
Apr	2 380	188	4 127	126	187	7 009	3 218	7 867	10 152	253	556	22 046
May	2 522	1 150	3 766	56	143	7 636	5 740	9 017	13 918	309	698	29 682
Jun	3 391	111	3 954	82	181	7 718	9 131	9 128	17 872	391	879	37 400
Jul	1 404	47	4 573	63	228	6 315	10 535	9 174	22 446	454	1 107	43 715
Aug	487	49	2 577	41	129	3 283	11 022	9 223	25 023	495	1 236	46 998
Sep	377	291	2 474	69	118	3 329	11 399	9 514	27 497	564	1 353	50 327
Oct	758	906	2 935	65	227	4 891	12 156	10 420	30 432	629	1 581	55 218
Nov	743	1 027	3 064	51	179	5 065	12 900	11 447	33 496	680	1 760	60 283
Dec	758	2 358	4 072	123	168	7 479	13 657	13 805	37 568	803	1 928	67 762
2024												
Jan	361	6 974	2 003	42	57	9 437	361	6 974	2 003	42	57	9 437
Feb												
Mar												
Apr												
May												
Jun												
Jul												
Aug												
Sep												
Oct												
Nov												
Dec												

GROWTH RATES (%)

	PIT	CT	VAT	Excise T.	Other	TOTAL	PIT	CT	VAT	Excise T.	Other	TOTAL
2019	15,8	-0,4	8,2	57,6	21,6	9,0	15,8	-0,4	8,2	57,6	21,6	9,0
2020	-5,4	23,6	-4,1	6,0	-14,0	0,4	-5,4	23,6	-4,1	6,0	-14,0	0,4
2021	-3,4	-24,6	6,0	10,4	3,5	-3,1	-3,4	-24,6	6,0	10,4	3,5	-3,1
2022	-1,7	24,0	36,7	19,8	9,0	24,5	-1,7	24,0	36,7	19,8	9,0	24,5
2023	14,8	20,8	-3,8	-1,8	8,4	4,3	14,8	20,8	-3,8	-1,8	8,4	4,3

	MONTH						YEAR-TO-DATE					
	PIT	CT	VAT	Excise T.	Other	TOTAL	PIT	CT	VAT	Excise T.	Other	TOTAL
2023												
Jan	-11,0	82,0	19,6	59,9	31,3	55,6	-11,0	82,0	19,6	59,9	31,3	55,6
Feb	34,7	19,1	-34,5	-29,9	-17,2	-23,2	0,9	75,6	-10,8	-7,5	4,4	29,0
Mar	-2,3	61,2	-3,2	61,5	29,2	4,3	-0,1	74,8	-8,1	18,7	13,2	23,0
Apr	1,6	-29,5	5,4	23,3	19,9	3,3	1,1	68,8	-3,1	21,0	15,3	16,0
May	3,0	-	8,7	-26,1	53,2	23,5	1,9	89,5	-0,2	8,5	21,5	17,8
Jun	26,8	-33,5	-0,7	-7,7	8,9	9,1	9,9	85,3	-0,3	4,7	18,7	15,9
Jul	50,5	-83,6	8,9	9,3	83,9	12,8	14,0	76,1	1,5	5,3	28,0	15,5
Aug	51,7	-55,9	-2,4	-4,2	-51,4	-2,8	15,3	73,4	1,1	4,4	9,4	14,0
Sep	17,5	-	-14,6	27,5	-	-2,3	15,4	76,1	-0,6	6,8	14,5	12,7
Oct	8,1	-55,5	-7,1	19,7	59,2	-19,8	14,9	40,1	-1,2	8,0	19,3	8,8
Nov	12,8	-11,8	-16,3	4,9	61,9	-10,3	14,8	33,1	-2,9	7,8	22,6	6,9
Dec	15,1	-16,4	-10,8	-34,1	-50,9	-12,8	14,8	20,8	-3,8	-1,8	8,4	4,3
2024												
Jan	-6,1	2,7	-10,4	55,9	-53,2	-1,3	-6,1	2,7	-10,4	55,9	-53,2	-1,3
Feb												
Mar												
Apr												
May												
Jun												
Jul												
Aug												
Sep												
Oct												
Nov												
Dec												



Table 2.3
LOCAL ADMINISTRATIONS SHARES AND OTHER REDUCTIONS. EVOLUTION
 (€ million)

Year: 2024

	MONTH						YEAR-TO-DATE					
	LOCAL ADMINISTRATIONS SHARE				CAT.CHURCH		LOCAL ADMINISTRATIONS SHARE				CAT.CHURCH	
	PIT	VAT	Excise T.	TOTAL	PIT	TOTAL	PIT	VAT	Excise T.	TOTAL	PIT	TOTAL
2023												
Jan	4 728	3 591	1 189	9 508	18	9 526	4 728	3 591	1 189	9 508	18	9 526
Feb	4 728	3 591	1 189	9 508	17	9 525	9 456	7 182	2 378	19 016	35	19 051
Mar	4 728	3 591	1 189	9 508	17	9 525	14 185	10 773	3 567	28 524	52	28 577
Apr	4 728	3 591	1 189	9 508	17	9 525	18 913	14 363	4 756	38 032	70	38 102
May	4 728	3 591	1 189	9 508	17	9 525	23 641	17 954	5 945	47 540	87	47 627
Jun	4 728	3 591	1 189	9 508	18	9 526	28 369	21 545	7 134	57 048	105	57 153
Jul	9 787	4 106	229	14 122	17	14 139	38 156	25 651	7 363	71 170	122	71 292
Aug	4 728	3 591	1 189	9 508	17	9 525	42 885	29 242	8 552	80 678	139	80 818
Sep	4 728	3 591	1 189	9 508	17	9 525	47 613	32 832	9 741	90 186	157	90 343
Oct	4 728	3 591	1 189	9 508	17	9 525	52 341	36 423	10 930	99 694	174	99 868
Nov	4 728	3 591	1 189	9 508	17	9 525	57 069	40 014	12 119	109 202	192	109 394
Dec	4 728	3 591	1 189	9 508	17	9 525	61 797	43 605	13 308	118 710	209	118 919
2024												
Jan	4 874	3 591	1 189	9 655	165	9 820	4 874	3 591	1 189	9 655	165	9 820
Feb												
Mar												
Apr												
May												
Jun												
Jul												
Aug												
Sep												
Oct												
Nov												
Dec												

GROWTH RATES (%)

	LOCAL ADMINISTRATIONS SHARE						LOCAL ADMINISTRATIONS SHARE					
	PIT	VAT	Excise T.	TOTAL	PIT	TOTAL	PIT	VAT	Excise T.	TOTAL	PIT	TOTAL
2019	8,3	-2,6	7,3	3,8	6,5	3,9	8,3	-2,6	7,3	3,8	6,5	3,9
2020	11,1	5,4	-2,2	7,0	53,5	7,2	11,1	5,4	-2,2	7,0	53,5	7,2
2021	-1,4	-3,7	-1,4	-2,2	-52,5	-2,4	-1,4	-3,7	-1,4	-2,2	-52,5	-2,4
2022	1,0	-9,7	-10,6	-4,4	-	-4,2	1,0	-9,7	-10,6	-4,4	-	-4,2
2023	21,0	33,5	9,3	23,8	-52,6	23,4	21,0	33,5	9,3	23,8	-52,6	23,4

	MONTH						YEAR-TO-DATE					
	LOCAL ADMINISTRATIONS SHARE				CAT.CHURCH		LOCAL ADMINISTRATIONS SHARE				CAT.CHURCH	
	PIT	VAT	Excise T.	TOTAL	PIT	TOTAL	PIT	VAT	Excise T.	TOTAL	PIT	TOTAL
2023												
Jan	12,9	13,5	1,5	11,5	-85,9	10,1	12,9	13,5	1,5	11,5	-85,9	10,1
Feb	12,9	13,5	1,5	11,5	-1,2	11,5	12,9	13,5	1,5	11,5	-75,4	10,8
Mar	12,9	13,5	1,5	11,5	-1,2	11,5	12,9	13,5	1,5	11,5	-67,2	11,0
Apr	12,9	13,5	1,5	11,5	-1,2	11,5	12,9	13,5	1,5	11,5	-60,7	11,2
May	12,9	13,5	1,5	11,5	-1,2	11,5	12,9	13,5	1,5	11,5	-55,3	11,2
Jun	12,9	13,5	1,5	11,5	0,5	11,5	12,9	13,5	1,5	11,5	-50,7	11,3
Jul	96,4	-	-	-	-1,2	-	26,7	46,8	8,8	30,9	-46,9	30,6
Aug	12,9	29,4	50,2	22,6	-1,2	22,5	25,0	44,4	13,1	29,9	-43,7	29,6
Sep	12,9	13,5	1,5	11,5	-1,2	11,5	23,7	40,3	11,6	27,7	-40,9	27,4
Oct	12,9	20,1	1,9	13,9	-1,2	13,9	22,6	38,0	10,4	26,2	-38,4	26,0
Nov	12,9	15,4	7,3	13,1	-1,2	13,1	21,8	35,6	10,1	25,0	-36,2	24,8
Dec	12,9	13,5	2,0	11,6	-87,7	10,0	21,0	33,5	9,3	23,8	-52,6	23,4
2024												
Jan	3,1	0,0	0,0	1,5	-	3,1	3,1	0,0	0,0	1,5	-	3,1
Feb												
Mar												
Apr												
May												
Jun												
Jul												
Aug												
Sep												
Oct												
Nov												
Dec												



Table 2.4
GROSS RECEIPTS. MONTH AND YEAR-TO-DATE
(€ million)

	Year: 2024 ▼ Month: JANUARY ▼					
	MONTH			YEAR-TO-DATE		
	2024	2023	%	2024	2023	%
Personal Income Tax	17 129	16 085	6,5	17 129	16 085	6,5
Payroll Withholdings	15 268	14 353	6,4	15 268	14 353	6,4
- Public Administrations	3 218	2 997	7,4	3 218	2 997	7,4
- Large Corporations	5 334	4 930	8,2	5 334	4 930	8,2
- Small Corporations	6 678	6 338	5,4	6 678	6 338	5,4
- Other receipts	39	89	-56,6	39	89	-56,6
- Annual Return Outcome	164	158	3,3	164	158	3,3
- AEAT Assessments.	57	140	-58,9	57	140	-58,9
Corporation Tax	908	864	5,2	908	864	5,2
- Annual Return Outcome	167	167	0,1	167	167	0,1
- AEAT Assessments.	53	79	-32,2	53	79	-32,2
VAT	7 459	7 340	1,6	7 459	7 340	1,6
- Import	1 937	2 133	-9,2	1 937	2 133	-9,2
- Large Corporations	4 508	4 251	6,0	4 508	4 251	6,0
- Small Corporations	464	446	4,1	464	446	4,1
- Other receipts	549	510	7,6	549	510	7,6
Excise Taxes	1 653	1 679	-1,5	1 653	1 679	-1,5
- Alcohol	65	64	1,4	65	64	1,4
- Beer	30	28	6,6	30	28	6,6
- Fuels	997	1 070	-6,8	997	1 070	-6,8
- Tobacco	478	486	-1,6	478	486	-1,6
- Electricity	15	18	-17,2	15	18	-17,2
- Non-Reusable Plastic Packaging	57	1	-	57	1	-
- Coal	10	11	-6,6	10	11	-6,6
- Other	1	1	10,7	1	1	10,7
Other Gross Receipts	1 191	1 183	0,7	1 191	1 183	0,7
TOTAL GROSS RECEIPTS	28 340	27 151	4,4	28 340	27 151	4,4



Table 3.1
HOMOGENEOUS TAX REVENUE. ABSTRACT
(€ million)

Year: 2024 ▼ Month: JANUARY ▼

	MONTH			YEAR-TO-DATE		
	2024	2023	%	2024	2023	%
PIT, Total Revenue	16 602	15 683	5,9	16 602	15 683	5,9
<i>Total adjustments</i>	233	99	-	233	99	-
+ Different refunds schedules in 2019/2020	80	80	0,3	80	80	0,3
+ Public Administrations payroll withholdings	2	2	5,1	2	2	5,1
+ Other	150	18	-	150	18	-
PIT, Homogeneous	16 834	15 782	6,7	16 834	15 782	6,7
CT, Total Revenue	-6 066	-5 927	-2,3	-6 066	-5 927	-2,3
<i>Total adjustments</i>	6 413	6 191	3,6	6 413	6 191	3,6
+ Different refunds schedules in 2020/2019	6 422	6 165	4,2	6 422	6 165	4,2
+ Other	- 9	26	-	- 9	26	-
CT, Homogeneous	347	265	31,2	347	265	31,2
VAT, Total Revenue	5 456	5 104	6,9	5 456	5 104	6,9
<i>Total adjustments</i>	2 500	2 848	-12,2	2 500	2 848	-12,2
+ Different refunds schedules in 2020/2019	1 009	1 172	-13,9	1 009	1 172	-13,9
+ Other	1 490	1 676	-11,1	1 490	1 676	-11,1
VAT, Homogeneous	7 955	7 952	0,0	7 955	7 952	0,0
Excise Taxes, Total Revenue	1 612	1 652	-2,4	1 612	1 652	-2,4
<i>Total adjustments</i>	42	42	0,0	42	42	0,0
+ Tobacco yield in Basque Country and Navarra	42	42	0,0	42	42	0,0
+ Other	0	0	-	0	0	-
Excise Taxes, Homogeneous	1 654	1 694	-2,4	1 654	1 694	-2,4
Other Revenue	1 134	1 060	6,9	1 134	1 060	6,9
<i>Total adjustments</i>	0	39	-99,8	0	39	-99,8
+ Levy on radio and electric spectrum use	0	39	-99,8	0	39	-99,8
+ Other	0	0	-	0	0	-
Other Homogeneous Revenue	1 134	1 099	3,1	1 134	1 099	3,1
HOMOGENEOUS TOTAL REVENUE	27 924	26 792	4,2	27 924	26 792	4,2



Table 3.2
HOMOGENEOUS TAX REVENUE. EVOLUTION
(€ million)

Year: 2024

	MONTH					YEAR-TO-DATE						
	PIT	CT	VAT	Excise T.	Other	TOTAL	PIT	CT	VAT	Excise T.	Other	TOTAL
2023												
Jan	15 782	265	7 952	1 694	1 099	26 792	15 782	265	7 952	1 694	1 099	26 792
Feb	7 395	- 250	14 192	1 468	953	23 758	23 177	15	22 144	3 162	2 052	50 550
Mar	6 659	- 267	2 812	1 541	702	11 448	29 836	- 252	24 956	4 704	2 754	61 998
Apr	13 494	9 069	10 053	2 075	904	35 595	43 331	8 816	35 010	6 778	3 658	97 593
May	4 352	245	5 037	1 646	1 006	12 286	47 683	9 061	40 047	8 424	4 664	109 879
Jun	3 415	234	3 286	1 787	1 033	9 756	51 098	9 295	43 333	10 212	5 697	119 635
Jul	25 223	930	11 587	1 877	986	40 603	76 322	10 225	54 919	12 089	6 683	160 238
Aug	6 339	8 980	5 888	1 895	1 649	24 751	82 661	19 205	60 808	13 984	8 332	184 989
Sep	5 703	- 54	4 085	1 860	795	12 389	88 363	19 151	64 893	15 844	9 127	197 378
Oct	13 243	17 251	12 076	1 887	875	45 331	101 606	36 402	76 969	17 730	10 002	242 709
Nov	11 211	- 852	4 952	1 830	884	18 025	112 817	35 550	81 921	19 560	10 886	260 734
Dec	7 927	717	2 898	1 697	1 030	14 269	120 745	36 266	84 819	21 257	11 917	275 003
2024												
Jan	16 834	347	7 955	1 654	1 134	27 924	16 834	347	7 955	1 654	1 134	27 924
Feb												
Mar												
Apr												
May												
Jun												
Jul												
Aug												
Sep												
Oct												
Nov												
Dec												

GROWTH RATES (%)

	PIT	CT	VAT	Excise T.	Other	TOTAL	PIT	CT	VAT	Excise T.	Other	TOTAL
2019	6,1	-10,0	2,3	4,0	-11,0	1,9	6,1	-10,0	2,3	4,0	-11,0	1,9
2020	-0,1	-23,1	-11,3	-11,7	-10,9	-7,9	-0,1	-23,1	-11,3	-11,7	-10,9	-7,9
2021	7,4	60,7	12,8	4,7	21,1	14,2	7,4	60,7	12,8	4,7	21,1	14,2
2022	16,1	15,0	17,8	2,5	10,7	15,0	16,1	15,0	17,8	2,5	10,7	15,0
2023	9,7	12,7	0,4	2,6	9,1	6,5	9,7	12,7	0,4	2,6	9,1	6,5

	MONTH					YEAR-TO-DATE						
	PIT	CT	VAT	Excise T.	Other	TOTAL	PIT	CT	VAT	Excise T.	Other	TOTAL
2023												
Jan	10,7	-52,2	0,1	-2,1	9,9	5,1	10,7	-52,2	0,1	-2,1	9,9	5,1
Feb	10,2	-	2,6	-5,1	9,2	3,5	10,6	-97,2	1,7	-3,5	9,6	4,4
Mar	11,6	-	1,3	-1,7	1,5	4,1	10,8	-	1,6	-2,9	7,4	4,3
Apr	9,6	22,0	6,9	1,1	-7,0	10,7	10,4	10,7	3,1	-1,7	3,4	6,5
May	7,0	12,3	0,6	-0,5	2,3	3,0	10,1	10,7	2,8	-1,5	3,2	6,1
Jun	9,6	-13,9	-12,0	7,2	8,7	0,2	10,1	9,9	1,5	-0,1	4,2	5,6
Jul	8,4	1,2	1,7	2,9	6,0	5,9	9,5	9,1	1,5	0,4	4,4	5,7
Aug	10,3	12,2	-10,1	6,3	-	8,4	9,6	10,5	0,3	1,2	16,4	6,0
Sep	10,7	0,5	-0,5	1,3	-15,2	3,5	9,6	10,6	0,2	1,2	12,7	5,9
Oct	9,0	8,6	-0,1	5,8	-6,2	5,8	9,5	9,6	0,2	1,6	10,8	5,9
Nov	11,5	8,7	-8,5	11,6	-12,5	4,9	9,7	10,2	-0,4	2,5	8,4	5,8
Dec	9,8	-	31,6	3,4	16,1	20,4	9,7	12,7	0,4	2,6	9,1	6,5
2024												
Ene	6,7	31,2	0,0	-2,4	3,1	4,2	6,7	31,2	0,0	-2,4	3,1	4,2
Feb												
Mar												
Abr												
May												
Jun												
Jul												
Ago												
Sep												
Oct												
Nov												
Dic												



III. CHARTS



MONTHLY

TAX REVENUE

CHART 1.1 € billion and 12 M CMA

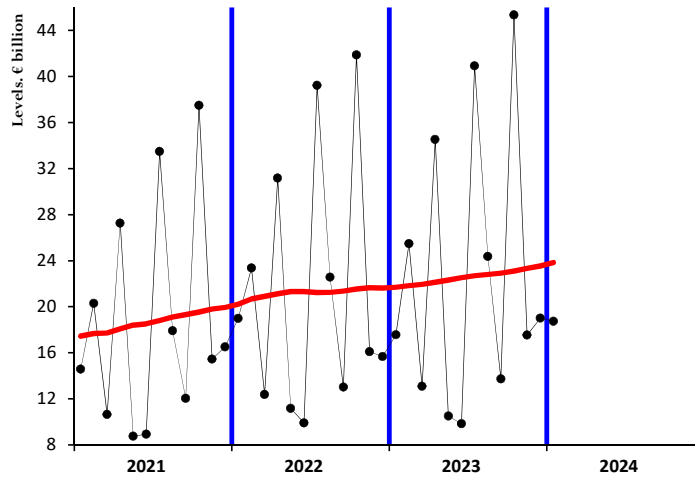


CHART 1.2 Annual and 12 M CMA rate

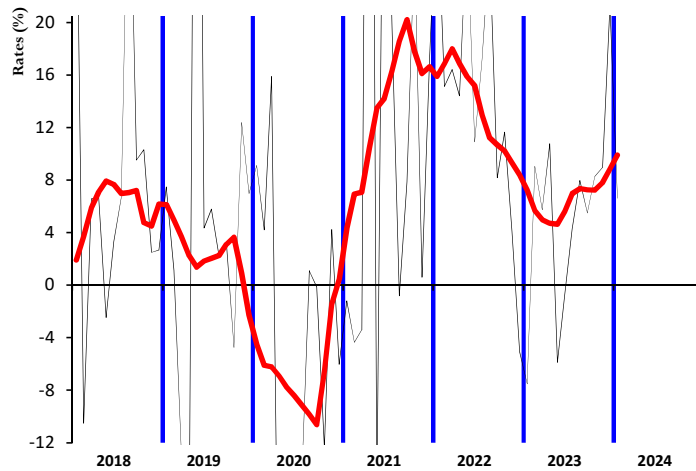
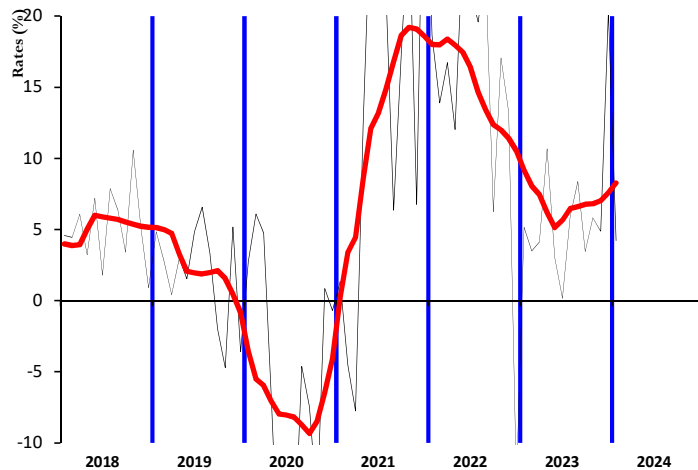


CHART 1.3 HOMOGENEOUS: Annual and 12 M CMA





PIT

CORPORATION TAX

CHART 2.1 € billion and 12 M CMA

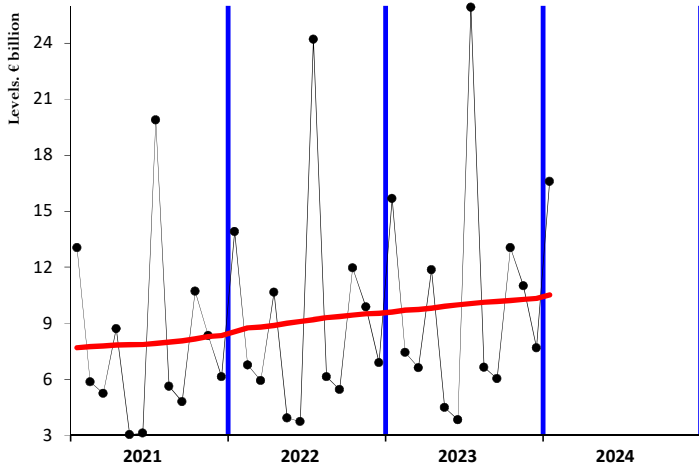


CHART 3.1 € billion and 12 M CMA

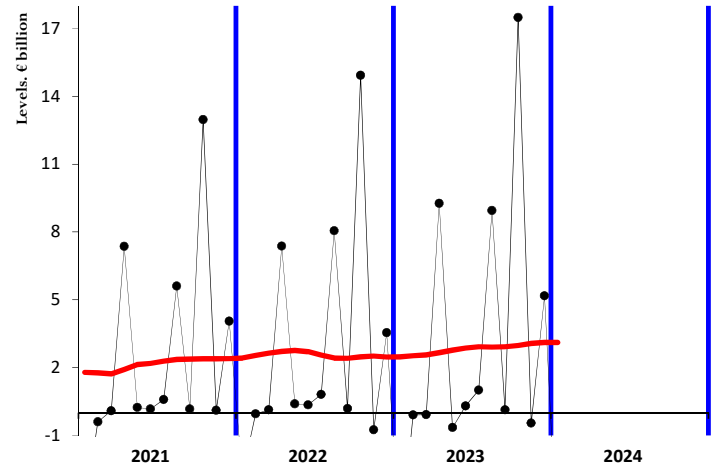


CHART 2.2 Annual and 12 M CMA rate

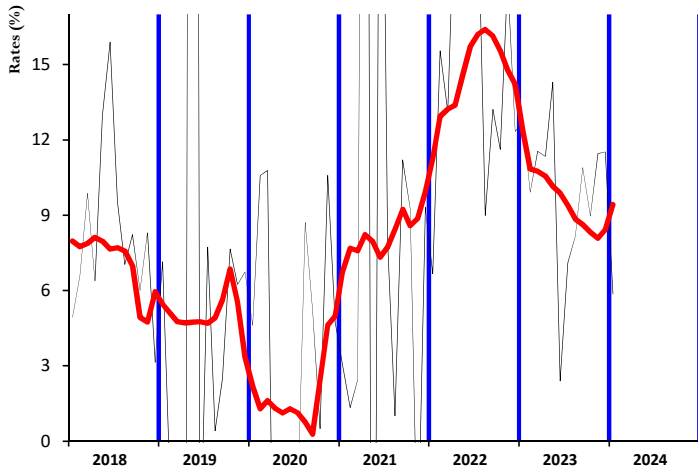


CHART 3.2 Annual and 12 M CMA rate

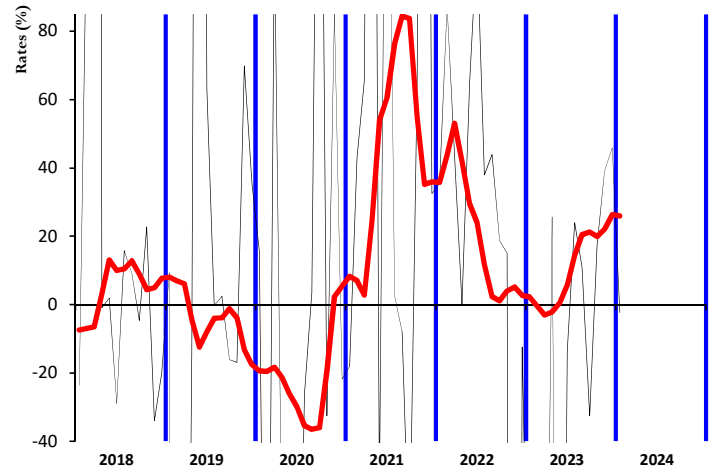


CHART 2.3 HOMOGENEOUS: Annual and 12 M CMA

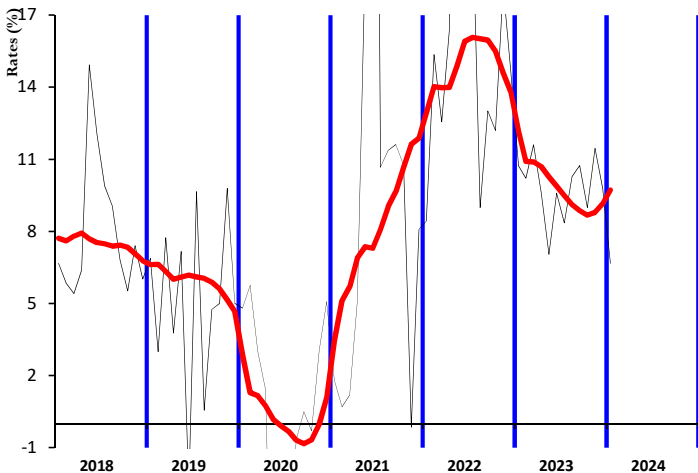
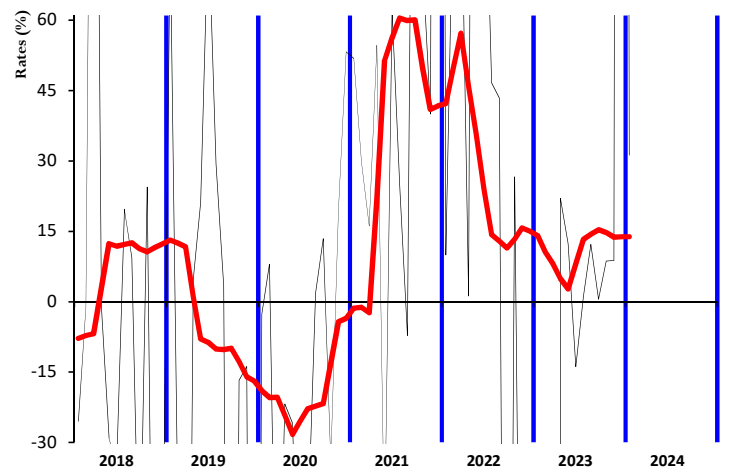


CHART 3.3 HOMOGENEOUS: Annual and 12 M CMA





VAT

EXCISE TAXES

CHART 4.1 € billion and 12 M CMA

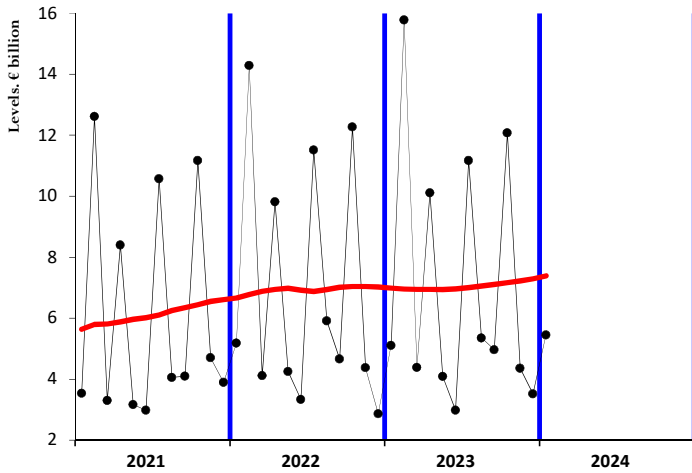


CHART 5.1 € million and 12 M CMA

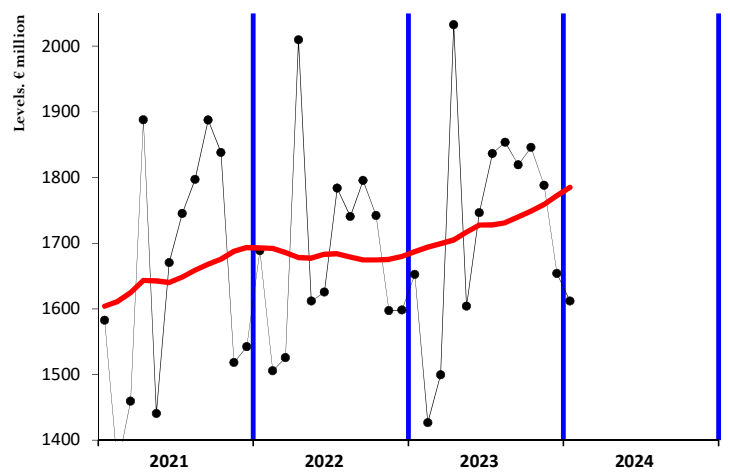


CHART 4.2 Annual and 12 M CMA rate

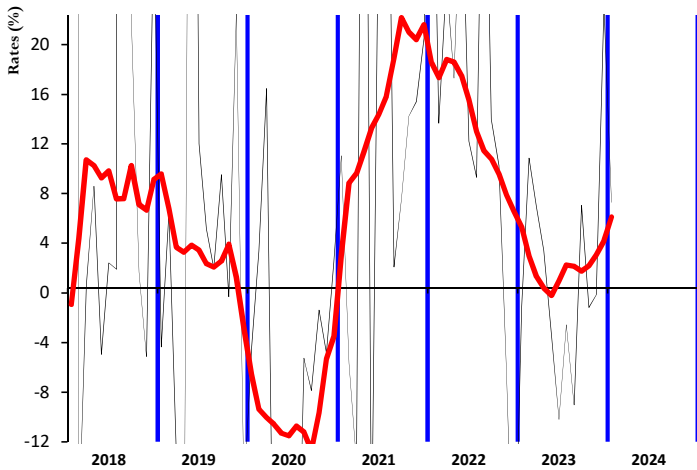


CHART 5.2 Annual and 12 M CMA rate

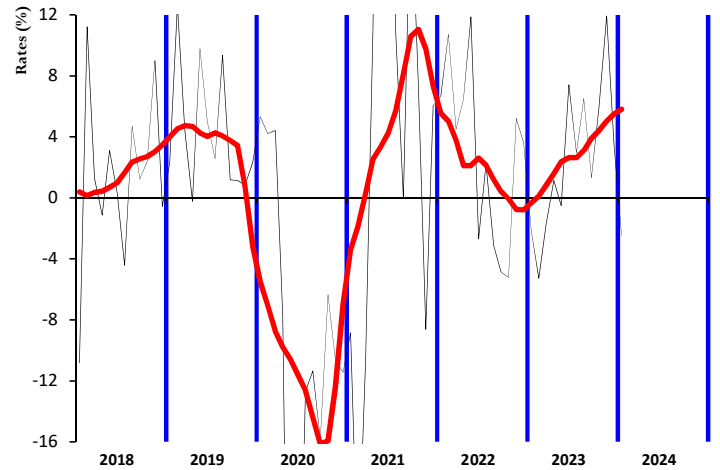


CHART 4.3 HOMOGENEOUS: Annual and 12 M CMA

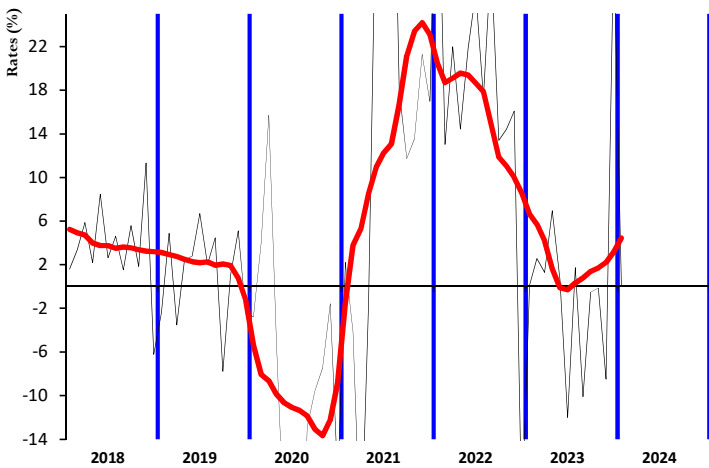
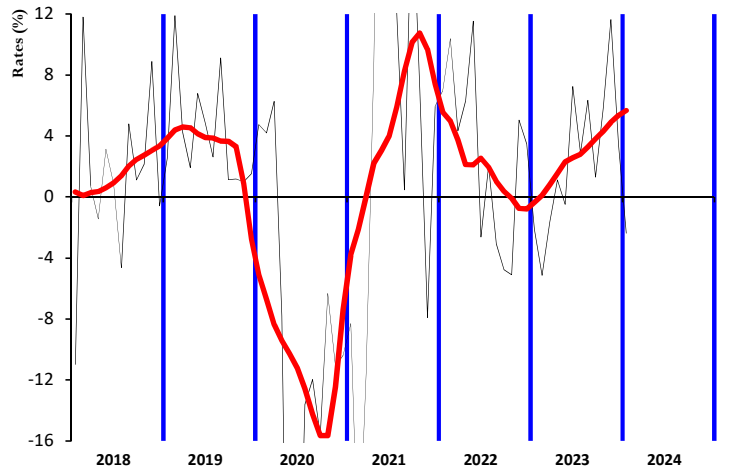


CHART 5.3 HOMOGENEOUS: Annual and 12 M CMA





QUARTERLY

TAX REVENUE (quarterly)

CHART 1T.1 TOTAL: annual and smoothed rate

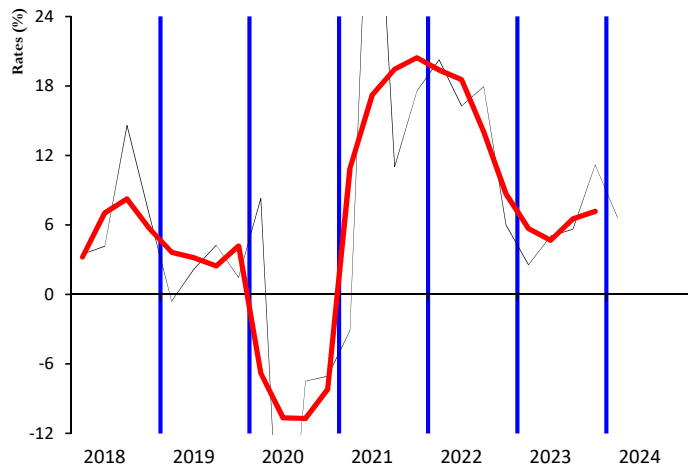
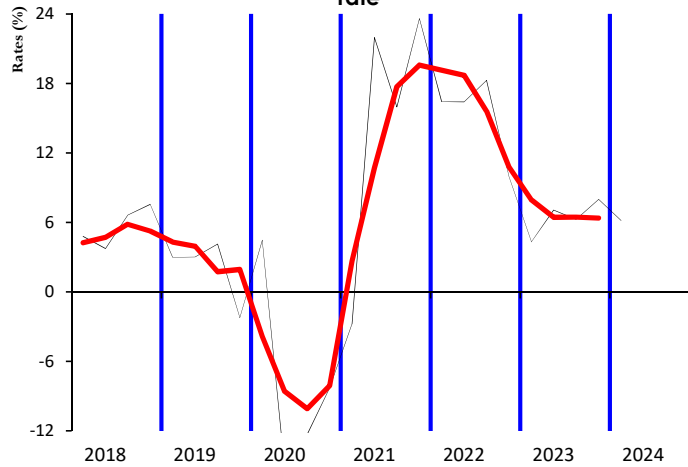


CHART 1T.2 HOMOGENEOUS: annual and smoothed rate





PIT (quarterly)	CORPORATION TAX (quarterly)
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CHART 2T.1 TOTAL: annual and smoothed rate

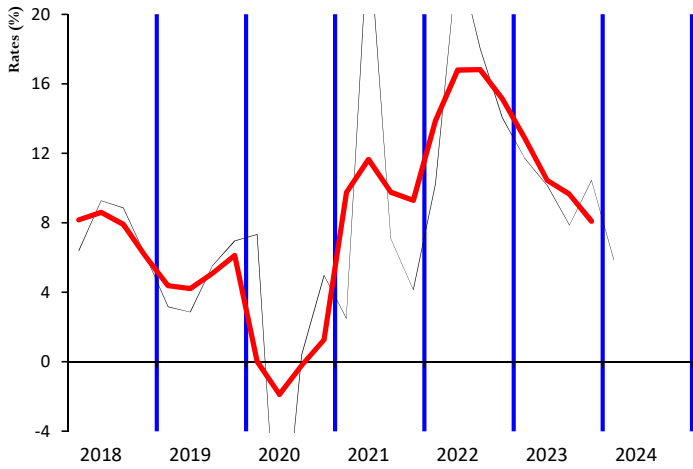


CHART 3T.1 TOTAL: annual and smoothed rate

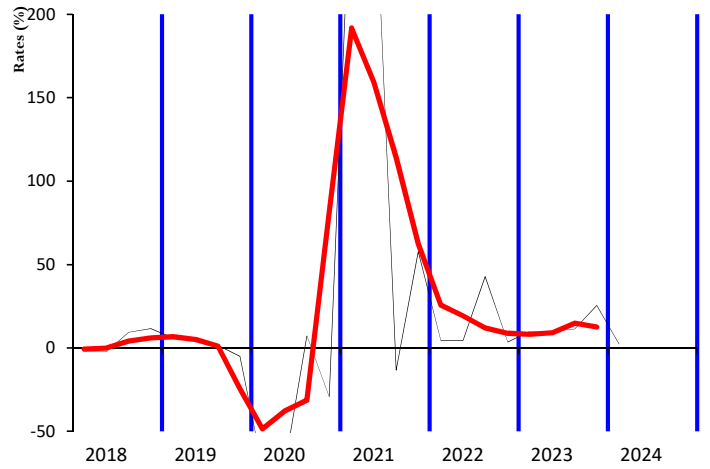


CHART 2T.2 HOMOGENEOUS: annual and smoothed rate

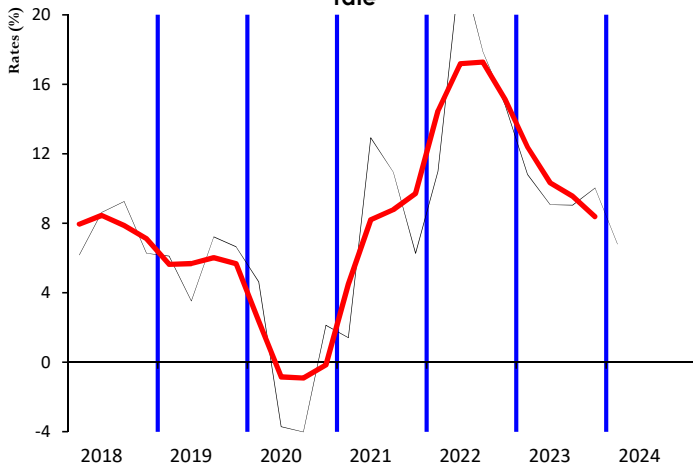
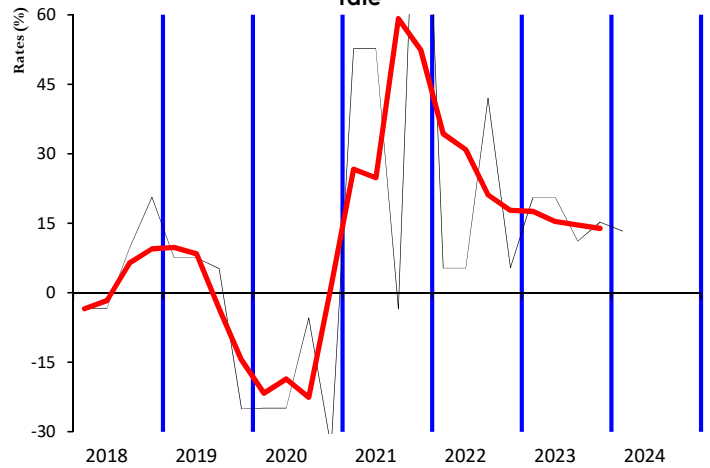


CHART 3T.2 HOMOGENEOUS: annual and smoothed rate





VAT (quarterly)

EXCISE TAXES (quarterly)

CHART 4T.1 TOTAL: annual and smoothed rate

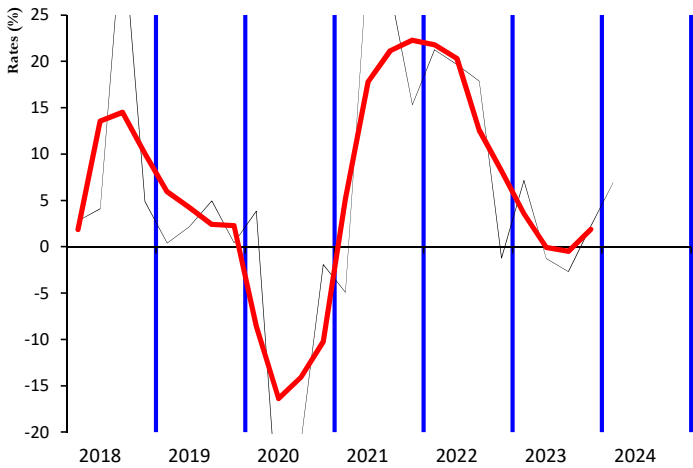


CHART 5T.1 TOTAL: annual and smoothed rate

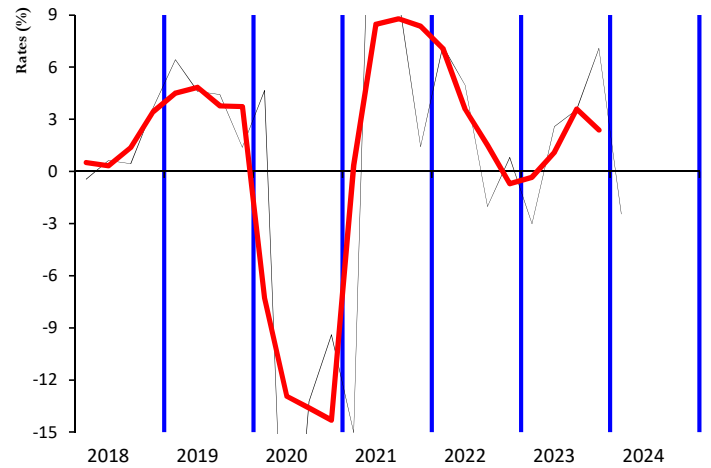


CHART 4T.2 HOMOGENEOUS: annual and smoothed rate

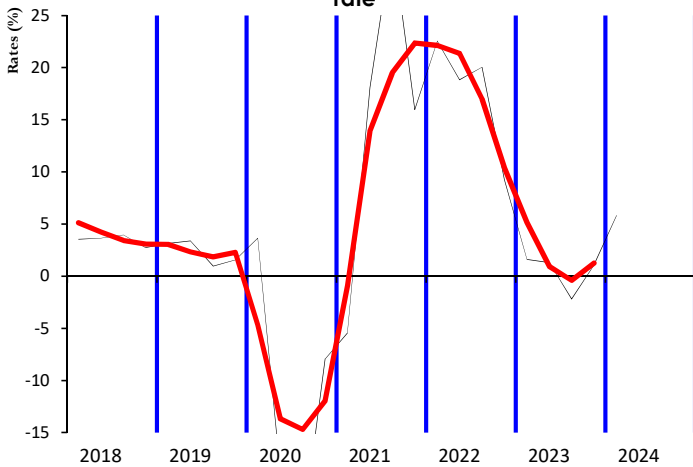
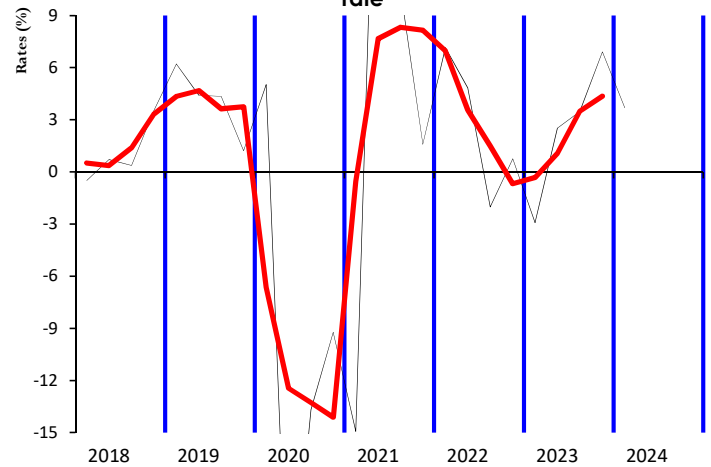


CHART 5T.2 HOMOGENEOUS: annual and smoothed rate





IV. METHODOLOGICAL NOTES AND SOURCES



Tax Revenue Monthly Report (TRMR) reflects the monthly level and evolution of **taxes yield managed by Spanish Tax Agency (A.E.A.T.)** on behalf of the Central Government and the Local Authorities (Regional Governments called “Autonomous Communities” and Town Councils or “Municipalities” inside the common fiscal territory).

1. Cash method to measure revenue.

TRMR tax revenue is presented as **cash and net yield** (gross receipts minus refunds). The net measure explains the emergence of negative figures in some months.

For a more accurate reading, the rates of TRMR tables are subject to some limits. Thus, the sign of PIT annual return or net VAT rates is inverted in order to show their improvement or worsening more clearly. Besides, the rate is omitted if it is the result of an undefined or undetermined expression, or if the increase/fall is extravagant because one of the figures compared is too small.

2. Budget Non-financial receipts scope.

Budget field of tax revenue managed by A.E.A.T. includes:

- Personal Income Tax, Corporation Tax and Non-Residents Income Tax, as well as other direct taxes belonging to Chapter I of the Budget. Insurance and pensions fund contributions from public officials are excluded;
- Value Added Tax, Excise Taxes and other indirect taxes contained in Chapter II of the Budget;
- Fees, Levies and other Chapter III receipts, comprising surcharges, interests and penalties.

Monthly and yearly non-financial revenue evolution (Chapters I to VII of State Revenue Budget) can be consulted on line in “General Intervention Board of State Administration” (I.G.A.E.) web.

Revenue managed by A.E.A.T. means more than eighty seven per cent of State total non-financial revenue, before subtracting Local Authorities share.

3. Territorial funding system.

Autonomous Communities and Municipalities share on total tax revenue is about 40% in the last years and it is carried out through:

- Twelve equal payments on account of final year yield of assigned taxes.
- The final settlement of year T-2 paid in year T (July).



4. Homogeneous Tax Revenue.

Homogeneous Tax Revenue is obtained amending the distorting factors that make difficult the comparison of current year revenue figures with those of the same period in the previous year. The effects usually amended are:

- a) Large public withholders' payment delays;
- b) Changes in taxes self-assessments procedures;
- c) Endorsement of new taxes affecting one single year;
- d) Taxes removal;
- e) Different refunds schedules in each of the compared years.

5. Quarterly series of tax bases and accrued taxes yield.

Quarterly series of tax bases and accrued taxes yield are published together with TRMR in February, April, July and October. The target is to make easier the analysis of tax revenue evolution through the information about the bases on which taxes are worked out and through the measure of yield following the accrual period (accrued revenue, instead of cash revenue). Tax bases and accrued revenue allows a more accurate taxes effective rates estimate, since they are not distorted by the gap between the period in which the tax is calculated and the period in which the tax is actually paid.

Tax bases and accrued revenue are estimated from the data contained in self-assessments and informative forms submitted by tax payers.

Bases are estimated for the four main tax items: PIT (gross households' income), CT (consolidated corporation tax base), VAT (spending subject to VAT) and Excise taxes (monetary value of consumptions, instead of physical units, in order to obtain an aggregate total base).

To work out the accrued revenue, for each form are added together the following keys: receipts (including tax current account receipts), deferments, requests for compensation of fiscal debts, inability to pay, and finally public outlays that, at the same time, are fiscal receipts. Then, from this gross accrued receipts are subtracted the keys of refunds claims (including tax current account refunds) to obtain accrued net taxes figure. The exceptions are, on one hand, PIT and CT annual returns because they are collected one year later. So, the current accrued taxes series published together with TRMR include an estimate of annual returns worked out from bases and withholdings. On the other hand, there is another exception in "Period VAT", which is the accrued VAT reference variable: it is a measure that approaches output and input VAT and, therefore, it does not depend on how the tax is assessed and it is closer to spending subject to VAT. Yet, gross accrued VAT, refunds claims and net accrued VAT are calculated too following the most widely used criteria.



6. Monthly Receipts. January.

Personal Income Tax:

Monthly (December for large companies and public sector) and Quarterly (2022 last quarter for small businesses) PIT withholdings.

VAT:

November self-assessments.

Manufacturing Excise Taxes:

Alcohol, Beer and Intermediate Products: October self-assessments for large companies.

Fuels and Tobacco: December self-assessments.

Electricity: December self-assessments for large companies and fourth quarter for the rest.

Tax on Non-Reusable Plastic Packaging: December and last quarter.

7. Other regular information and monthly tax calendar.

Besides the usual content, TRMR includes a more detailed analysis of main receipts in some months:

- (1) Large corporations and small businesses receipts evolution (February, April, July and October).
- (2) Bases of the main taxes and accrued tax revenue (February, April, July and October).
- (3) CT instalments (April, October and December).
- (4) PIT annual return (May, June, July, August, September, October and November).
- (5) CT annual return (August).

More information can be found on the AEAT's website (clicking *Statistics* link):

- *Recaudación tributaria* (Tax revenue reports, with English translations)
- *Estadísticas por impuesto* (Tax statistics: PIT, Property Tax, CT, VAT, tax data on Labour and Pensions, motor vehicle tax, excise taxes)
- *Ventas, Empleo y Salarios en las Grandes Empresas* (Large Companies Sales, Employment, and Wages monthly reports)
- *Comercio exterior* (Foreign trade statistics).



In 2024, the expected dates for TRMR publication on A.E.A.T. website are:

March, 27.....	December 2023 report
March, 27.....	January 2024 report
March, 27.....	February 2024 report
April, 29.....	March 2024 report
May, 31.....	April 2024 report
June, 28.....	May 2024 report
July, 31.....	June 2024 report
September, 11.....	July 2024 report
September, 30.....	August 2024 report
October, 31.....	September 2024 report
November, 29.....	October 2024 report
December, 23.....	November 2024 report