



Agencia Tributaria

**TAX REVENUE  
MONTHLY REPORT**

**SEPTEMBER 2022**





**TABLE OF CONTENTS**

**Page**

<b>I. TAX REVENUE PERFORMANCE.....</b>	<b>1</b>
1. Headlines.....	1
Chart R1. Homogeneous Tax Revenue: annual rate and 12M CMA.....	1
Chart R2. Tax Revenue and Domestic Demand.....	1
2. Main items evolution.....	3
Table R1. Tax Revenue (total/homogeneous) and Refunds Evolution by items.....	3
Table A13. PIT 2021 annual return.....	4
<b>II. STATS TABLES.....</b>	<b>1</b>
1. Revenue by taxes and its allocation by Administrations.....	2
Table 1,1. Abstract. Current month and year to date.....	2
Table 1.2. Evolution. Current month and year to date.....	3
2. Refunds, Local Administrations Share and other reductions. Gross Receipts.....	4
Table 2.1. Refunds, Local Administrations Share and other reductions. Month and year-to-date.....	4
Table 2.2. Refunds. Evolution.....	5
Table 2.3. Local Administrations Share and other reductions. Evolution.....	6
Table 2.4. Gross receipts. Current month and year to date.....	7
3. Homogeneous Tax Revenue.....	8
Table 3.1. Abstract. Month and year to date.....	8
Table 3.2. Evolution.....	9



	<u>Pág.</u>
<b>III. CHARTS</b> .....	1
Monthly	
1. Tax Revenue. Annual rate and homogeneous annual rate 12M CMA. € billion.....	2
2. PIT & Corporation Tax. Annual rate and homogeneous annual rate 12M CMA. € billion.....	3
3. VAT & Excise taxes. Annual rate and homogeneous annual rate 12M CMA. € billion.....	4
Quarterly	
1T. Tax Revenue. Annual and smoothed rates.....	5
2T. PIT & Corporation Tax. Annual and smoothed rates.....	6
3T. VAT & Excise taxes. Annual and smoothed rates.....	7
<b>IV. METHODOLOGICAL NOTES AND SOURCES</b> .....	1
1. Cash method to measure revenue.....	2
2. Budget non-financial receipts scope.....	2
3. Territorial funding system.....	2
4. Homogeneous Tax Revenue.....	3
5. Quarterly series of tax bases and accrued taxes yield .....	3
6. Monthly Receipts.....	4
7. Other regular information and monthly tax calendar.....	4



## I. TAX REVENUE PERFORMANCE

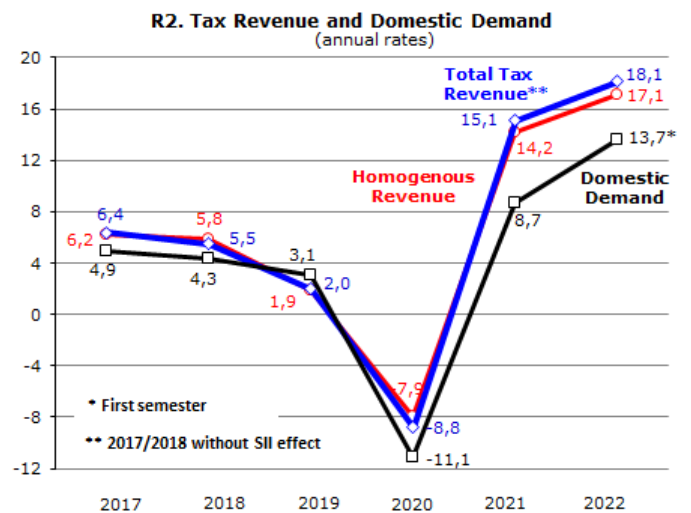
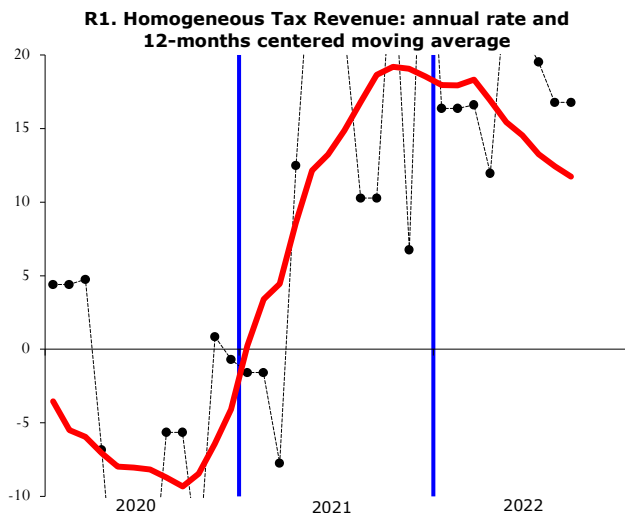
### 1. Headlines.

**Total Tax Revenue summed up €13 billion in September, 8.2% above the same month in 2021.** Gross collection increased by 10.1%, while the amount of refunds paid enlarged by 18.5%.

Growth speed in September was softer than the average recorded throughout the year. Two key drivers were behind this performance. The first of them was the temporary withdrawal, in 2022, of the Tax on the Value of Electric Energy Production (IVPEE, in Spanish), which provided €372 million to collection in the last year. The second one was the transitory slowing down of the gross VAT pace in September: 18.9% against 22.3% up to August. The revenue variation linked to these two items was fairly small, yet it was significant enough in a month in which only IVPEE is added to the usual monthly self-assessments (both factors, together, detracted more than five points to the growth rate this month).

**Total Tax Revenue climbed by 18.1% until September** (16.5% the gross receipts, 9.8% the refunds paid). **Homogeneous Tax Revenue heightened by 17.1%** in the same period. In both cases, growth rate was nearly a point below the pace recorded up to August (19% and 17.9% each).

The evolution of accumulated tax revenue can be explained by three main elements. Firstly, VAT revenue gained 19.6% as a result of spending improvement and prices hike (CPI expanded by 8.2% between November 2021 and July 2022, which is the period of accrual reflected in cash in January-September). Secondly, payroll withholdings kept on growing at a lively pace in September and scored a 12.7% to date thanks to the increase in hiring, the rises in salaries and pensions as well as to the effective tax rate growth driven by them. Lastly, the enhancing outcomes in the net collection from annual returns in both Personal Income Tax and Corporation Tax, backed on gross receipts boost (31.6% jointly, coming mainly from 2021 annual returns) as much as on the lesser amount of refunds paid (-11.8%, due to the fall of refunds claimed by taxpayers in 2021 PIT campaign and in 2020 CT campaign).





Tax revenue augment is going on despite the negative backdrop brought about by the measures deployed. **Law and management changes affecting revenue induced a collection loss of €3,997 million in the first semester of the year** (if this amount of money had been cashed, the growth rate would have been 20.7%). Table 0 shows the measures considered, broken down by items and figures.

**Table 0**  
**IMPACT OF DISCRETIONARY TAX MEASURES**  
€ Million

	2022					TOTAL
	PIT	CT	VAT	Excise Taxes	OTHER	
<b>TOTAL</b>	<b>1 022</b>	<b>- 112</b>	<b>- 263</b>	<b>-1 541</b>	<b>-3 103</b>	<b>-3 997</b>
<b>Measures related to pandemic</b>	<b>338</b>	<b>- 62</b>	<b>231</b>	<b>- 7</b>	<b>- 48</b>	<b>452</b>
Higher amount of deferments (RDL 35/2020)	101	19	97			217
Higher amount of deferments (RDL 7, 11 & 15/2020)	- 23	- 3	- 15			- 41
Tax debts term adjournment (RDL 8 & 15/2020)	- 10	- 78	- 5	- 7	- 48	- 148
Change from objective to direct assessment scheme (RDL 15/2020)	3		3			6
Deletion of days under state of alert / Modules reduction (RDL 35/2020)	267		86			353
VAT rate zero for material needed to combat COVID (RDLs 15, 34 & 35/2020)			21			21
VAT rate lowering for surgical masks (RDL 34/20)			44			44
<b>2021 Budget</b>	<b>691</b>	<b>344</b>	<b>75</b>		<b>145</b>	<b>1 255</b>
Rates rise for PIT General Tax Base	339					339
Changes in the thresholds for payments into the pension schemes	352					352
Change in art. 21 exemption		333				333
Tax rate rise to REIT (SOCIMI, in spanish)		11				11
Rates rise on sugary drinks			75			75
Rate rise for Insurance Premium Tax					46	46
Tax on Financial Transactions					26	26
Digital Services Tax					73	73
<b>Electricity related measures</b>			<b>-1 098</b>	<b>-1 534</b>	<b>-3 093</b>	<b>-5 725</b>
VAT rate lowering for electricity (RDL 12/2021)			-1 098			-1 098
Rate lowering in Electricity Excise Tax (RDL 17/2021)				-1 534		-1 534
Removal of the Tax on the Value of Electric Energy Production (RDL 17/2021)					-3 093	-3 093
<b>Other</b>	<b>- 7</b>	<b>- 394</b>	<b>529</b>		<b>- 107</b>	<b>21</b>
Measures related to premises leases and housing refurbishment	- 7					- 7
Fee on inland waters use					- 124	- 124
Extraordinary receipts and refunds		- 394	529		17	152

Comparing to August, the difference lies in the updating of the impact from the measures related to electricity price, including the effect of IVPEE withdrawal in 2022. The second quarter of this tax would have been collected in September and the associated revenue loss amounts to more than €900 million. As noted before, €372 million were cashed in the last year but, given the electricity prices recorded currently in the wholesale market, the collection would have been much higher than usual in this tax, if it had kept on being in force. Together with this impact, the effects from tax rates lowering in VAT and Electricity Excise Tax were updated too. Regarding VAT, in September 2021 the measure was already in operation so that now it is only included the rate additional cut from 10% to 5% (as explained in previous reports, the viewpoint with which Table 0 is worked out is a differential one, comparing with what was going on in the same period last year). Overall, the loss of receipts linked to measures deployed in order to hold off electricity prices amounted to €5,725 million in 2022 (€7,330 since they entered into force).



## 2. Main items evolution.

**Table R1**  
**TOTAL TAX REVENUE**

	SEPTEMBER				YEAR-TO-DATE			
	Total Tax Revenue			Homogeneous 22/21	Total Tax Revenue			Homogeneous 22/21
	2022	2021	22/21		2022	2021	22/21	
	€ million			%	€ million			%
<b>CHAPTER I. DIRECT TAXES</b>								
<b>Personal Income Tax</b>	<b>5 447</b>	<b>4 811</b>	<b>13,2</b>	<b>13,2</b>	<b>80 748</b>	<b>69 347</b>	<b>16,4</b>	<b>16,7</b>
+ Payroll withholdings	5 234	4 693	11,5		70 701	62 714	12,7	
+ Other withholdings	194	169	14,6		4 675	4 324	8,1	
+ Payments on account	37	28	32,6		2.962	2.371	24,9	
+ Net annual return outcome	-95	-161	40,7		1.748	-703	---	
+ Gross annual return outcome	200	186	7,3		11.369	9.144	24,3	
+ Refunds	295	347	-15,0		9.621	9.847	-2,3	
+ Other receipts	77	82	-6,1		662	641	3,2	
<b>Corporation Tax</b>	<b>188</b>	<b>158</b>	<b>18,8</b>	<b>-</b>	<b>14 467</b>	<b>9 512</b>	<b>52,1</b>	<b>24,7</b>
+ Instalments	4	1	---		7.230	7.173	0,8	
+ Net annual return outcome	46	35	30,0		3 950	- 438	---	
+ Gross annual return outcome	103	91	12,9		8 959	6 298	42,3	
+ Refunds	56	55	1,9		5 009	6 736	-25,6	
+ Other receipts	137	122	12,5		3.287	2.777	18,4	
<b>Rest of Chapter I</b>	<b>178</b>	<b>436</b>	<b>-59,2</b>		<b>2.454</b>	<b>2.548</b>	<b>-3,7</b>	
<b>TOTAL</b>	<b>5 813</b>	<b>5 405</b>	<b>7,5</b>	<b>5,1</b>	<b>97 669</b>	<b>81 407</b>	<b>20,0</b>	<b>17,4</b>
<b>CHAPTER II. INDIRECT TAXES</b>								
<b>VAT</b>	<b>4 658</b>	<b>4 101</b>	<b>13,6</b>	<b>12,6</b>	<b>63 073</b>	<b>52 731</b>	<b>19,6</b>	<b>20,4</b>
+ Gross Vat	7 556	6 357	18,9		90 730	74 373	22,0	
+ Refunds	2 897	2 255	28,5		27 657	21 642	27,8	
<b>Excise Taxes</b>	<b>1 795</b>	<b>1 887</b>	<b>-4,9</b>	<b>-4,8</b>	<b>15 286</b>	<b>14 830</b>	<b>3,1</b>	<b>3,0</b>
+ Taxes on Alcohol	130	106	22,2		908	681	33,4	
+ Fuel Tax	1 002	1.006	-0,4		9 170	8.499	7,9	
+ Tobacco Tax	635	645	-1,5		5.003	4.659	7,4	
+ Electricity Tax	24	131	-81,4		162	969	-83,3	
+ Other	5	0	---		43	23	86,5	
<b>Rest of Chapter II</b>	<b>636</b>	<b>546</b>	<b>16,4</b>		<b>4.237</b>	<b>3.307</b>	<b>28,1</b>	
<b>TOTAL</b>	<b>7 090</b>	<b>6 535</b>	<b>8,5</b>	<b>7,4</b>	<b>82 596</b>	<b>70 868</b>	<b>16,5</b>	<b>17,1</b>
<b>CHAPTER III. FEES, LEVIES AND OTHER REVENUE</b>								
<b>TOTAL</b>	<b>131</b>	<b>110</b>	<b>19,3</b>	<b>-14,0</b>	<b>1.565</b>	<b>1.642</b>	<b>-4,7</b>	<b>-1,0</b>
<b>TOTAL TAX REVENUE</b>	<b>13 033</b>	<b>12 050</b>	<b>8,2</b>	<b>6,1</b>	<b>181 830</b>	<b>153 917</b>	<b>18,1</b>	<b>17,1</b>

- **Personal Income Tax in homogeneous terms increased by 16.7% from January to September.**

The monthly data was better than August's. This last was burdened by capital withholdings' fall driven by the comparison to the extraordinary receipts cashed in the same month last year. Also in August, the lessening in payroll withholdings growth, already noticed in the previous months, was sharper, yet this fact has not taken place in September.

Thus, payroll withholdings went up by 11.5% in September, nearly two points above August pace. The growth rate was alike to the average seen in the preceding four months, which is at the same time below the average in the first four months of the year (year-to-date the advance was 12.7%). This shape was drawn mainly by the evolution of private sector withholdings, particularly those coming from large corporations. An upsurge was seen in the withholdings from these companies in September. The growth rate (11%) did not reach the height achieved by the average recorded in March-May but was slightly above the average scored in July-August and



in 2022 so far (10.8%). The economic info included in the self-assessments showed that the rise in the number of employees in payroll got steady (compared to the lessening trend in the previous months) and that the average salary and the effective tax rate went some higher. Adding SMEs outcome, the overall advance in the private sector was 13.3%.

Relating to Public Administrations' withholdings, their performance kept holding a stable development though, in September, they enlarged slightly below the accumulated rate to date (10.8% and 11.2% each). Pension's withholdings kept on expanding around 17% with increments nearby 5.5% in the average pension and close to 10% in the effective tax rate (it needs to be reminded that with moderate augments in the average pensions the tax rate heightens more than three points because of the entering in the system of new retirees). Regarding withholdings on public salaries, the growth was slightly above 5%, pace that is being recorded since the beginning of the year. The drivers behind such performance were the rises in the average salary and in the effective tax rate, together with a small employment increase.

As far as 2021 PIT annual return is concerned, Table A13 shows the main outcomes until September. There were no relevant changes with regard to July and August (it has to be recalled that in the first days of November will be cashed the second instalment of the positive outcome of 2021 annual return and this is the only fact that can change significantly the evolution shown in the Table). As noted in previous reports, the most remarkable feature was the high growth of these receipts (25.8%). This was the result of law changes impacts (rates rise on savings base and changes in the threshold for payments into pension schemes) and of the boost of the income only partially subject either to withholdings or to payments on account (small businesses' profit and capital gains). Conversely, the amount of refunds claimed by taxpayers fell down and so they did, logically, the refunds paid thus far which, as shown in the Table, followed the same payment pace than in the previous year.

**TABLE A13**  
**PIT 2021 ANUAL RETURN**  
(data up to September)

	<b>(€ million)</b>			<b>Percentage on expected amounts</b>		
	<b>PIT 2021</b>	<b>PIT 2020</b>	<b>%</b>	<b>PIT 2021</b>	<b>PIT 2020</b>	<b>Difference</b>
<b>RECEIPTS</b>	<b>9 904</b>	<b>7 870</b>	<b>25,8%</b>	<b>63,8%</b>	<b>65,3%</b>	<b>-1,4%</b>
<b>REFUNDS</b>	<b>9 077</b>	<b>9 339</b>	<b>-2,8%</b>	<b>82,6%</b>	<b>82,5%</b>	<b>0,1%</b>
Campaign	8 151	8 408	-3,1%	81,0%	80,9%	0,0%
Family Refunds	926	931	-0,5%	100,0%	100,0%	0,0%
<b>ANNUAL RETURN</b>	<b>827</b>	<b>-1.469</b>	<b>156,3%</b>			





About the rest of constituents, the movable capital yields' soar was outstanding. It derived from a dividend pay-out linked to an extraordinary corporate sale operation. The effect was not wholly reflected in withholdings' figure (22.7% in the month, 7.5% year-to-date) because it is compared with a high outcome in the same month of 2021 due also to unusual operations (yet the impact was clearly noticed in Non-Residents Income Tax withholdings: 76.7% in September). A remarkable change in this month was the increase in withholdings on mutual investment funds' gains (5.2%, 2.5% up to September), after the sharp drops recorded in July and August. Finally, the upward trend established in the previous months was reinforced in the case of withholdings on leases.

- **Corporation Tax homogeneous revenue surged by 24.7% in the year to September.**

There was not significant CT revenue in September, so that the outcome is alike to the one scored until August, whose summary can be done as follows: the receipts climbed thanks to the good performance of 2021 annual return positive net liability (paid by most of taxpayers at the end of July) as well as to the lesser amount of refunds belonging to 2020 CT annual return campaign (refunds that were claimed by taxpayers across 2021 and paid mainly in the first months of 2022).

As to the first fact, the positive outcome of the annual return boosted by 42%, although if the revenue collected were only referred to 2021 self-assessments, the increase would scale almost to 46%. The strong increment is mainly due to the comparison with 2020, despite the revenue level achieved is €2,200 million above 2019. On the other hand, the rise in gross receipts went along also with a noticeable augment of refunds claimed by taxpayers (they will reach €11,500 million in the overall campaign, much above €6,500 million recorded in the previous one), though the impact will only begin to be noticed in the last two months of 2022 and will become central in 2023, chiefly.

Lastly, it is worth mentioning that the most relevant item in the tax, the instalments, grew only by 0.8% up to September because of the contrast with the same period in 2021, in which there were extraordinary receipts linked to corporate operations that exerted a high impact on collection.

- **Homogeneous VAT revenue soared by 20.4% until September.** This pace would be a couple of percentage points higher if revenue loss linked to rate lowering on electricity consumption were added (€1,098 million).

Gross VAT advanced by 18.9%, below the paces recorded in the preceding months, particularly in August, month in which the peak since January was achieved. September's collection comes mostly from July's accrued VAT revenue, month in which domestic purchases increase was higher than sales rise, these latter more intensely downwards affected than the former by calendar effect. Something alike was seen in March accrual without further continuity, as it is expected to happen in this case too (August accrued VAT data are already known), hence the slowdown seen in September could be seemingly considered as a short-lived one. In the year to September, gross VAT climbed by 22%.



In order to get a thorough outlook, it has to be reminded that at the time gross receipts are increasing so they do, in an especially significant way, the monthly refunds figure claimed by taxpayers (more than 38% up to September) and together with it, although becoming evident with a certain delay compared to gross receipts, the upshot of the total amount of refunds paid (27.8% to date).

- **Homogeneous Excise Taxes gained 3% year-to-date.** These taxes are burdened by the rate lowering in Electricity Excise Tax. If collection loss driven by this tax cut were added up (1,534 million, Table 0), the homogeneous growth speed would reinforce up to 13.1%.

Excise Taxes growth did not even reach 1% in September without Electricity Excise Tax. It was a certainly poor outcome, though not so much as in August. The evolution of this set of taxes is being hampered by the bad performance of Fuel Excise Tax, which receded by 0.4% in this month (-4.1% in August; +7.9% to date in 2022). Prices hike is still behind this result. The current situation is worse in the consumption of diesel-oil for vehicles (it contracted for three months in a row) than in gasolines' (it fell down in August but bounced back in September). In this month, Tobacco Excise Tax dip was added (-1.5%, +7.4% accumulated). The explanation can be found in the high level achieved in the last year, however if the evolution is studied under a wider viewpoint only two months had scored higher paces since 2019. On their side, taxes on alcohols surged by 22.6% in September (33.9% to date). The comparison is still being made with months in which there were not yet usual levels of economic activity. When contrasting with pre-pandemic months, the evolution remains being favourable.



<b><u>II. STATS TABLES</u></b>
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**Table 1.1**  
**REVENUE BY TAXES AND ITS ALLOCATION BY ADMINISTRATIONS.**  
**ABSTRACT. CURRENT MONTH AND YEAR-TO-DATE.**  
**(€ Million)**

Year: 2022 Month: SEPTEMBER

CURRENT MONTH	2022			2021			% 22/21	
	Central Gov.	Local Adm.	Total	Central Gov.	Local Adm.	Total	Central G.	Total
<b>Personal Income Tax</b>	1 258	4 189	5 447	908	3 903	4 811	38,6	13,2
<b>Corporation Tax</b>	188		188	158		158	18,8	18,8
<b>Non- Residents Tax</b>	167		167	51		51	-	-
Environmental Taxes	- 1		- 1	372		372	-	-
Other	12		12	12		12	-1,7	-1,7
<b>CHAPTER I DIRECT TAXES</b>	<b>1 624</b>	<b>4 189</b>	<b>5 813</b>	<b>1 502</b>	<b>3 903</b>	<b>5 405</b>	<b>8,1</b>	<b>7,5</b>
<b>Value Added Tax</b>	<b>1 493</b>	<b>3 165</b>	<b>4 658</b>	<b>1 056</b>	<b>3 045</b>	<b>4 101</b>	<b>41,4</b>	<b>13,6</b>
+ Import	2 265		2 265	1 801		1 801	25,8	25,8
+ Domestic Transactions	- 772	3 165	2 393	- 745	3 045	2 300	-3,6	4,0
<b>Excise Taxes</b>	<b>624</b>	<b>1 171</b>	<b>1 795</b>	<b>731</b>	<b>1 157</b>	<b>1 887</b>	<b>-14,5</b>	<b>-4,9</b>
+ Alcohol	55	35	90	34	38	72	60,4	25,1
+ Beer	22	17	38	17	16	33	25,1	17,0
+ Fuels	333	669	1 002	342	664	1 006	-2,6	-0,4
+ Tobacco	302	332	635	318	326	645	-5,1	-1,5
+ Electricity	- 93	117	24	18	112	131	-	-81,4
+ Coal	5		5	0		0	-	-
+ Other	0	1	1	0	1	1	-24,9	-0,8
Custom Duties	251		251	186		186	34,8	34,8
Insurance Premiums Tax	329		329	309		309	6,6	6,6
Other	56		56	51		51	8,7	8,7
<b>CHAP. II INDIRECT TAXES</b>	<b>2 754</b>	<b>4 336</b>	<b>7 090</b>	<b>2 333</b>	<b>4 202</b>	<b>6 535</b>	<b>18,0</b>	<b>8,5</b>
<b>CHAP. III - FEES AND OTHER REVENUE</b>	<b>131</b>		<b>131</b>	<b>110</b>		<b>110</b>	<b>19,3</b>	<b>19,3</b>
<b>TOTAL AMOUNT</b>	<b>4 508</b>	<b>8 525</b>	<b>13 033</b>	<b>3 945</b>	<b>8 105</b>	<b>12 050</b>	<b>14,3</b>	<b>8,2</b>

YEAR-TO-DATE	2022			2021			% 22/21	
	Central Gov.	Local Adm.	Total	Central Gov.	Local Adm.	Total	Central G.	Total
<b>Personal Income Tax</b>	42 256	38 492	80 748	30 504	38 843	69 347	38,5	16,4
<b>Corporation Tax</b>	14 467		14 467	9 512		9 512	52,1	52,1
<b>Non- Residents Tax</b>	2 179		2 179	1 258		1 258	73,2	73,2
Environmental Taxes	- 24		- 24	1 148		1 148	-	-
Other	298		298	142		142	-	-
<b>CHAPTER I DIRECT TAXES</b>	<b>59 177</b>	<b>38 492</b>	<b>97 669</b>	<b>42 563</b>	<b>38 843</b>	<b>81 407</b>	<b>39,0</b>	<b>20,0</b>
<b>Value Added Tax</b>	<b>39 664</b>	<b>23 409</b>	<b>63 073</b>	<b>25 681</b>	<b>27 050</b>	<b>52 731</b>	<b>54,4</b>	<b>19,6</b>
+ Import	20 000		20 000	14 196		14 196	40,9	40,9
+ Domestic Transactions	19 663	23 409	43 072	11 485	27 050	38 535	71,2	11,8
<b>Excise Taxes</b>	<b>6 556</b>	<b>8 730</b>	<b>15 286</b>	<b>4 684</b>	<b>10 146</b>	<b>14 830</b>	<b>40,0</b>	<b>3,1</b>
+ Alcohol	439	207	646	145	305	450	-	43,6
+ Beer	110	133	243	75	139	214	46,9	13,6
+ Fuels	4 605	4 565	9 170	2 791	5 708	8 499	65,0	7,9
+ Tobacco	2 101	2 903	5 003	1 736	2 923	4 659	21,0	7,4
+ Electricity	- 752	914	162	- 93	1 062	969	-	-83,3
+ Coal	42		42	23		23	87,8	87,8
+ Other	11	9	20	9	9	17	24,2	13,9
Custom Duties	1 982		1 982	1 343		1 343	47,6	47,6
Insurance Premiums Tax	1 694		1 694	1 555		1 555	9,0	9,0
Other	561		561	409		409	37,0	37,0
<b>CHAP. II INDIRECT TAXES</b>	<b>50 457</b>	<b>32 139</b>	<b>82 596</b>	<b>33 672</b>	<b>37 196</b>	<b>70 868</b>	<b>49,8</b>	<b>16,5</b>
<b>CHAP. III - FEES AND OTHER REVENUE</b>	<b>1 565</b>		<b>1 565</b>	<b>1 642</b>		<b>1 642</b>	<b>-4,7</b>	<b>-4,7</b>
<b>TOTAL AMOUNT</b>	<b>111 199</b>	<b>70 631</b>	<b>181 830</b>	<b>77 877</b>	<b>76 040</b>	<b>153 917</b>	<b>42,8</b>	<b>18,1</b>



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

Year: 2022

	MONTHLY						YEAR-TO-DATE					
	PIT	CT	VAT	Excise T.	Other	TOTAL	PIT	CT	VAT	Excise T.	Other	TOTAL
<b>2021</b>												
Jan	13 048	-4 273	3 541	1 583	697	14 595	13 048	-4 273	3 541	1 583	697	14 595
Feb	5 861	- 399	12 613	1 360	856	20 292	18 909	-4 671	16 154	2 943	1 553	34 887
Mar	5 239	86	3 298	1 459	560	10 642	24 149	-4 585	19 452	4 402	2 112	45 530
Apr	8 712	7 358	8 396	1 888	895	27 249	32 860	2 773	27 848	6 290	3 007	72 778
May	3 031	233	3 168	1 441	888	8 760	35 891	3 005	31 016	7 731	3 895	81 538
Jun	3 117	166	2 980	1 670	1 003	8 937	39 009	3 171	33 996	9 401	4 899	90 475
Jul	19 892	587	10 574	1 745	678	33 477	58 901	3 758	44 570	11 146	5 577	123 952
Aug	5 635	5 596	4 060	1 797	828	17 915	64 536	9 354	48 630	12 943	6 404	141 867
Sep	4 811	158	4 101	1 887	1 092	12 050	69 347	9 512	52 731	14 830	7 496	153 917
Oct	10 722	12 966	11 172	1 838	795	37 494	80 069	22 479	63 903	16 668	8 291	191 410
Nov	8 339	101	4 700	1 518	802	15 460	88 408	22 580	68 604	18 186	9 093	206 870
Dec	6 138	4 047	3 895	1 542	893	16 514	94 546	26 627	72 498	19 729	9 985	223 385
<b>2022</b>												
Jan	13 917	-2 755	5 180	1 688	968	18 998	13 917	-2 755	5 180	1 688	968	18 998
Feb	6 773	- 50	14 288	1 506	845	23 361	20 690	-2 805	19 468	3 194	1 813	42 359
Mar	5 926	123	4 118	1 525	697	12 390	26 616	-2 682	23 586	4 720	2 510	54 749
Apr	10 664	7 372	9 816	2 010	1 311	31 172	37 280	4 690	33 402	6 729	3 821	85 922
May	3 933	384	4 254	1 612	993	11 175	41 212	5 074	37 656	8 341	4 813	97 097
Jun	3 736	342	3 332	1 626	876	9 912	44 948	5 417	40 989	9 967	5 689	107 009
Jul	24 212	810	11 515	1 784	906	39 227	69 160	6 227	52 504	11 750	6 595	146 235
Aug	6 142	8 053	5 910	1 741	716	22 562	75 301	14 279	58 414	13 491	7 311	168 797
Sep	5 447	188	4 658	1 795	945	13 033	80 748	14 467	63 073	15 286	8 256	181 830
Oct												
Nov												
Dec												

**GROWTH RATES (%)**

	PIT	CT	VAT	Excise T.	Other	TOTAL	PIT	CT	VAT	Excise T.	Other	TOTAL
2017	6,4	6,8	1,3	2,2	3,9	4,1	6,4	6,8	1,3	2,2	3,9	4,1
2018	7,6	7,3	10,3	1,1	4,8	7,6	7,6	7,3	10,3	1,1	4,8	7,6
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

	MONTHLY						YEAR-TO-DATE					
	PIT	CT	VAT	Excise T.	Other	TOTAL	PIT	CT	VAT	Excise T.	Other	TOTAL
<b>2021</b>												
Jan	3,1	-18,2	10,6	-8,8	-11,4	-1,2	3,1	-18,2	10,6	-8,8	-11,4	-1,2
Feb	1,3	42,9	-6,1	-24,9	-3,6	-4,3	2,5	-8,3	-2,9	-17,0	-7,3	-3,0
Mar	2,4	65,7	-13,9	-10,6	44,2	-3,4	2,5	-7,6	-4,9	-15,0	2,4	-3,1
Apr	63,0	-	75,1	11,2	11,3	91,7	13,7	-	10,3	-8,6	4,9	18,9
May	-28,6	-56,2	-21,5	52,4	22,8	-16,4	8,3	-	5,9	-1,2	8,5	13,7
Jun	35,5	-	33,9	38,7	91,6	46,5	10,0	-	7,9	4,1	19,1	16,3
Jul	8,0	2,6	54,2	10,8	38,4	19,9	9,3	-	16,1	5,1	21,2	17,2
Aug	1,0	-7,8	1,7	-0,1	32,4	-0,8	8,5	-	14,8	4,4	22,5	14,6
Sep	11,2	-76,6	7,2	21,0	39,7	7,9	8,7	90,0	14,2	6,2	24,7	14,1
Oct	9,3	65,6	13,8	7,3	56,6	26,3	8,8	75,1	14,1	6,3	27,2	16,3
Nov	-4,9	-	15,0	-8,6	-9,5	0,6	7,3	76,3	14,2	4,9	22,8	14,9
Dec	9,3	32,6	20,1	6,1	29,1	17,5	7,5	67,9	14,5	5,0	23,4	15,1
<b>2022</b>												
Jan	6,7	35,5	46,3	6,7	39,0	30,2	6,7	35,5	46,3	6,7	39,0	30,2
Feb	15,5	87,5	13,3	10,7	-1,3	15,1	9,4	39,9	20,5	8,5	16,8	21,4
Mar	13,1	43,3	24,9	4,5	24,5	16,4	10,2	41,5	21,3	7,2	18,8	20,2
Apr	22,4	0,2	16,9	6,4	46,4	14,4	13,4	69,2	19,9	7,0	27,0	18,1
May	29,7	65,1	34,3	11,9	11,8	27,6	14,8	68,8	21,4	7,9	23,6	19,1
Jun	19,8	-	11,8	-2,7	-12,7	10,9	15,2	70,8	20,6	6,0	16,1	18,3
Jul	21,7	37,9	8,9	2,2	33,6	17,2	17,4	65,7	17,8	5,4	18,3	18,0
Aug	9,0	43,9	45,6	-3,1	-13,5	25,9	16,7	52,7	20,1	4,2	14,2	19,0
Sep	13,2	18,8	13,6	-4,9	-13,5	8,2	16,4	52,1	19,6	3,1	10,1	18,1
Oct												
Nov												
Dec												



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

	Year: 2022		Month: SEPTEMBER					
	MONTH				YEAR-TO-DATE			
	2022	2021	Comparison 22/21		2022	2021	Comparison 22/21	
			Difference	%			Difference	%
<b>Personal Income Tax</b>	<b>321</b>	<b>366</b>	<b>- 45</b>	<b>-12,4</b>	<b>9 880</b>	<b>10 167</b>	<b>- 287</b>	<b>-2,8</b>
+ Annual Return Outcome	295	347	- 52	-15,0	9 621	9 847	- 226	-2,3
+ AEAT Assessments	19	8	11	-	156	166	- 11	-6,3
+ Other Refunds	6	10	- 3	-33,4	99	136	- 37	-27,1
+ Spanish Government Treasury	0	1	- 1	-	4	18	- 14	-78,1
<b>Corporation Tax</b>	<b>82</b>	<b>97</b>	<b>- 15</b>	<b>-15,0</b>	<b>5 402</b>	<b>7 181</b>	<b>-1 779</b>	<b>-24,8</b>
Annual Return Outcome	56	55	1	1,9	5 009	6 736	-1 727	-25,6
+ AEAT Assessments	25	37	- 12	-32,3	360	344	16	4,6
+ Other Refunds	1	4	- 4	-87,3	33	101	- 68	-67,7
<b>Non-Residents Tax</b>	<b>33</b>	<b>61</b>	<b>- 28</b>	<b>-45,5</b>	<b>435</b>	<b>600</b>	<b>- 165</b>	<b>-27,5</b>
<b>VAT</b>	<b>2 897</b>	<b>2 255</b>	<b>642</b>	<b>28,5</b>	<b>27 657</b>	<b>21 642</b>	<b>6 015</b>	<b>27,8</b>
+ Yearly and Other	420	385	36	9,3	6 231	5 231	1 000	19,1
+ Monthly	2 221	1 625	596	36,7	19 224	14 237	4 987	35,0
+ Basque Country Taxation Clearings (1)	0	0	0	-	1 370	1 400	- 30	-2,1
+ Navarre Taxation Clearings (1)	256	246	10	4,0	833	775	58	7,5
<b>Excise Taxes</b>	<b>54</b>	<b>47</b>	<b>6</b>	<b>13,5</b>	<b>528</b>	<b>462</b>	<b>65</b>	<b>14,2</b>
<b>Other</b>	<b>20</b>	<b>50</b>	<b>- 30</b>	<b>-59,8</b>	<b>747</b>	<b>594</b>	<b>153</b>	<b>25,9</b>
<b>TOTAL REFUNDS</b>	<b>3 407</b>	<b>2 876</b>	<b>532</b>	<b>18,5</b>	<b>44 649</b>	<b>40 647</b>	<b>4 002</b>	<b>9,8</b>
<b>Personal Income Tax</b>	<b>4 206</b>	<b>3 920</b>	<b>286</b>	<b>7,3</b>	<b>38 757</b>	<b>38 992</b>	<b>- 235</b>	<b>-0,6</b>
+ Catholic Church Share	18	17	1	5,6	265	149	116	78,1
+ Local Administrations PIT Share	4 189	3 903	285	7,3	38 492	38 843	- 351	-0,9
<b>Local Administrations VAT Share</b>	<b>3 165</b>	<b>3 045</b>	<b>120</b>	<b>3,9</b>	<b>23 409</b>	<b>27 050</b>	<b>-3 642</b>	<b>-13,5</b>
<b>Local Administrations Excise Taxes Share</b>	<b>1 171</b>	<b>1 157</b>	<b>14</b>	<b>1,2</b>	<b>8 730</b>	<b>10 146</b>	<b>-1 416</b>	<b>-14,0</b>
<b>TOTAL REDUCTIONS</b>	<b>8 542</b>	<b>8 122</b>	<b>421</b>	<b>5,2</b>	<b>70 896</b>	<b>76 188</b>	<b>-5 292</b>	<b>-6,9</b>
<b>Personal Income Tax</b>	<b>4 527</b>	<b>4 286</b>	<b>241</b>	<b>5,6</b>	<b>48 637</b>	<b>49 159</b>	<b>- 523</b>	<b>-1,1</b>
<b>Corporation Tax</b>	<b>82</b>	<b>97</b>	<b>- 15</b>	<b>-15,0</b>	<b>5 402</b>	<b>7 181</b>	<b>-1 779</b>	<b>-24,8</b>
<b>Non-Residents Tax</b>	<b>33</b>	<b>61</b>	<b>- 28</b>	<b>-45,5</b>	<b>435</b>	<b>600</b>	<b>- 165</b>	<b>-27,5</b>
<b>VAT</b>	<b>6 063</b>	<b>5 300</b>	<b>762</b>	<b>14,4</b>	<b>51 066</b>	<b>48 692</b>	<b>2 373</b>	<b>4,9</b>
<b>Excise Taxes</b>	<b>1 225</b>	<b>1 204</b>	<b>21</b>	<b>1,7</b>	<b>9 258</b>	<b>10 609</b>	<b>-1 350</b>	<b>-12,7</b>
<b>Other</b>	<b>20</b>	<b>50</b>	<b>- 30</b>	<b>-59,8</b>	<b>747</b>	<b>594</b>	<b>153</b>	<b>25,9</b>
<b>TOTAL REFUNDS AND REDUCTIONS</b>	<b>11 949</b>	<b>10 997</b>	<b>952</b>	<b>8,7</b>	<b>115 545</b>	<b>116 835</b>	<b>-1 290</b>	<b>-1,1</b>

(1) Single Assessments included



**Table 2.2**  
**REFUNDS. EVOLUTION**  
(€ million)

Year: 2022

	MONTH						YEAR-TO-DATE					
	PIT	CT	VAT	Excise T.	Other	TOTAL	PIT	CT	VAT	Excise T.	Other	TOTAL
<b>2021</b>												
Jan	325	5 385	1 639	15	120	7 484	325	5 385	1 639	15	120	7 484
Feb	186	791	1 657	56	113	2 803	511	6 176	3 296	71	234	10 287
Mar	254	180	1 919	34	113	2 500	764	6 356	5 215	105	346	12 787
Apr	2 399	229	3 055	86	133	5 902	3 163	6 586	8 269	191	479	18 689
May	2 445	91	3 109	75	147	5 868	5 609	6 677	11 379	266	627	24 557
Jun	2 624	150	2 858	53	152	5 836	8 232	6 827	14 236	319	779	30 393
Jul	1 211	189	2 546	43	242	4 231	9 443	7 016	16 782	362	1 021	34 624
Aug	359	69	2 604	53	63	3 147	9 801	7 084	19 387	415	1 084	37 771
Sep	366	97	2 255	47	110	2 876	10 167	7 181	21 642	462	1 194	40 647
Oct	712	218	2 090	29	118	3 166	10 880	7 399	23 732	491	1 312	43 813
Nov	623	288	2 024	62	146	3 143	11 502	7 687	25 756	553	1 458	46 956
Dec	603	1 524	2 811	130	173	5 242	12 105	9 211	28 568	683	1 631	52 198
<b>2022</b>												
Jan	432	3 731	1 871	17	93	6 144	432	3 731	1 871	17	93	6 144
Feb	153	426	2 394	50	117	3 139	585	4 157	4 265	67	210	9 283
Mar	253	237	2 293	41	115	2 939	838	4 393	6 558	108	325	12 222
Apr	2 344	267	3 915	102	156	6 785	3 182	4 661	10 473	209	482	19 007
May	2 449	98	3 466	75	93	6 182	5 631	4 759	13 940	285	575	25 189
Jun	2 674	166	3 982	88	166	7 076	8 305	4 925	17 922	373	741	32 266
Jul	933	284	4 199	58	124	5 598	9 238	5 209	22 120	431	864	37 863
Aug	321	110	2 639	43	265	3 379	9 559	5 319	24 760	474	1 129	41 242
Sep	321	82	2 897	54	53	3 407	9 880	5 402	27 657	528	1 182	44 649
Oct												
Nov												
Dec												

**GROWTH RATES (%)**

	PIT	CT	VAT	Excise T.	Other	TOTAL	PIT	CT	VAT	Excise T.	Other	TOTAL
2017	-5,0	2,1	9,5	-10,4	5,9	3,9	-5,0	2,1	9,5	-10,4	5,9	3,9
2018	-0,2	14,1	5,9	-24,5	15,2	5,9	-0,2	14,1	5,9	-24,5	15,2	5,9
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

	MONTH						YEAR-TO-DATE					
	PIT	CT	VAT	Excise T.	Other	TOTAL	PIT	CT	VAT	Excise T.	Other	TOTAL
<b>2021</b>												
Jan	-9,7	19,6	-17,5	-7,9	50,1	7,7	-9,7	19,6	-17,5	-7,9	50,1	7,7
Feb	-17,4	-26,9	14,1	6,3	-36,4	-6,2	-12,7	10,6	-4,2	2,9	-9,6	3,5
Mar	0,4	-8,9	-0,4	19,8	-38,0	-3,4	-8,7	9,9	-2,8	7,8	-21,3	2,1
Apr	-1,2	-91,6	5,1	-12,9	83,5	-28,3	-3,1	-22,6	0,0	-2,5	-6,5	-10,0
May	2,8	56,3	11,4	13,5	-8,5	7,6	-0,6	-22,1	2,8	1,5	-7,0	-6,3
Jun	-10,2	-58,7	18,7	34,5	33,0	-0,1	-3,9	-23,5	5,7	5,8	-1,2	-5,2
Jul	17,3	96,2	-6,6	21,8	38,6	4,1	-1,6	-22,3	3,6	7,5	6,0	-4,1
Aug	-22,6	0,3	24,9	23,4	-47,1	13,3	-2,6	-22,1	6,0	9,3	0,2	-2,9
Sep	-25,7	-54,9	10,7	3,4	-1,9	-0,9	-3,6	-22,8	6,5	8,7	0,0	-2,7
Oct	-10,4	-46,9	2,2	-8,6	-7,6	-7,1	-4,1	-23,9	6,1	7,5	-0,7	-3,1
Nov	2,6	-35,9	-0,6	-1,9	23,6	-4,0	-3,8	-24,4	5,6	6,3	1,3	-3,1
Dec	5,1	-25,3	10,4	31,7	26,3	-2,9	-3,4	-24,6	6,0	10,4	3,5	-3,1
<b>2022</b>												
Jan	33,1	-30,7	14,1	10,5	-22,3	-17,9	33,1	-30,7	14,1	10,5	-22,3	-17,9
Feb	-17,8	-46,2	44,5	-10,7	3,0	12,0	14,6	-32,7	29,4	-6,2	-10,0	-9,8
Mar	-0,2	31,3	19,5	19,7	2,1	17,6	9,7	-30,9	25,8	2,2	-6,1	-4,4
Apr	-2,3	16,5	28,2	18,9	17,6	15,0	0,6	-29,2	26,7	9,7	0,5	1,7
May	0,2	7,8	11,5	0,2	-36,8	5,4	0,4	-28,7	22,5	7,0	-8,3	2,6
Jun	1,9	11,2	39,3	66,3	9,1	21,3	0,9	-27,9	25,9	16,9	-4,9	6,2
Jul	-22,9	50,2	64,9	35,9	-48,9	32,3	-2,2	-25,7	31,8	19,1	-15,3	9,4
Aug	-10,4	60,4	1,3	-19,2	-	7,3	-2,5	-24,9	27,7	14,2	4,2	9,2
Sep	-12,4	-15,0	28,5	13,5	-51,9	18,5	-2,8	-24,8	27,8	14,2	-1,0	9,8
Oct												
Nov												
Dec												



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

Year: 2022

	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
<b>2021</b>												
Jan	3 903	3 045	1 157	<b>8 105</b>	16	<b>8 121</b>	3 903	3 045	1 157	8 105	16	<b>8 121</b>
Feb	3 903	3 045	1 157	<b>8 105</b>	17	<b>8 122</b>	7 807	6 090	2 313	16 210	32	<b>16 243</b>
Mar	3 903	3 045	1 157	<b>8 105</b>	17	<b>8 122</b>	11 710	9 135	3 470	24 315	49	<b>24 364</b>
Apr	3 903	3 045	1 157	<b>8 105</b>	17	<b>8 122</b>	15 613	12 180	4 627	32 421	66	<b>32 486</b>
May	3 903	3 045	1 157	<b>8 105</b>	17	<b>8 122</b>	19 517	15 225	5 784	40 526	82	<b>40 608</b>
Jun	3 903	3 045	1 157	<b>8 105</b>	17	<b>8 122</b>	23 420	18 271	6 940	48 631	99	<b>48 730</b>
Jul	7 617	2 689	892	<b>11 198</b>	17	<b>11 215</b>	31 037	20 960	7 833	59 829	116	<b>59 945</b>
Aug	3 903	3 045	1 157	<b>8 105</b>	17	<b>8 122</b>	34 940	24 005	8 989	67 934	132	<b>68 067</b>
Sep	3 903	3 045	1 157	<b>8 105</b>	17	<b>8 122</b>	38 843	27 050	10 146	76 040	149	<b>76 188</b>
Oct	3 903	3 045	1 157	<b>8 105</b>	17	<b>8 122</b>	42 747	30 095	11 303	84 145	165	<b>84 310</b>
Nov	3 903	3 045	1 157	<b>8 105</b>	17	<b>8 122</b>	46 650	33 140	12 460	92 250	182	<b>92 432</b>
Dec	3 903	3 045	1 157	<b>8 105</b>	17	<b>8 122</b>	50 553	36 185	13 616	100 355	199	<b>100 554</b>
<b>2022</b>												
Jan	4 189	3 165	1 171	<b>8 525</b>	124	<b>8 649</b>	4 189	3 165	1 171	8 525	124	<b>8 649</b>
Feb	4 189	3 165	1 171	<b>8 525</b>	18	<b>8 542</b>	8 377	6 330	2 342	17 050	142	<b>17 192</b>
Mar	4 189	3 165	1 171	<b>8 525</b>	18	<b>8 542</b>	12 566	9 495	3 513	25 575	160	<b>25 734</b>
Apr	4 189	3 165	1 171	<b>8 525</b>	18	<b>8 542</b>	16 755	12 660	4 684	34 099	177	<b>34 277</b>
May	4 189	3 165	1 171	<b>8 525</b>	18	<b>8 542</b>	20 943	15 825	5 855	42 624	195	<b>42 819</b>
Jun	4 189	3 165	1 171	<b>8 525</b>	18	<b>8 542</b>	25 132	18 991	7 026	51 149	212	<b>51 361</b>
Jul	4 983	-1 522	-259	<b>3 202</b>	18	<b>3 219</b>	30 115	17 469	6 768	54 351	230	<b>54 581</b>
Aug	4 189	2 775	792	<b>7 756</b>	18	<b>7 773</b>	34 303	20 244	7 559	62 106	247	<b>62 354</b>
Sep	4 189	3 165	1 171	<b>8 525</b>	18	<b>8 542</b>	38 492	23 409	8 730	70 631	265	<b>70 896</b>
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
<b>2017</b>	12,0	9,9	6,9	<b>10,4</b>	-0,8	<b>10,4</b>	12,0	9,9	6,9	<b>10,4</b>	-0,8	<b>10,4</b>
<b>2018</b>	3,9	6,3	1,5	<b>4,5</b>	-3,3	<b>4,5</b>	3,9	6,3	1,5	<b>4,5</b>	-3,3	<b>4,5</b>
<b>2019</b>	8,3	-2,6	7,3	<b>3,8</b>	6,5	<b>3,9</b>	8,3	-2,6	7,3	<b>3,8</b>	6,5	<b>3,9</b>
<b>2020</b>	11,1	5,4	-2,2	<b>7,0</b>	53,5	<b>7,2</b>	11,1	5,4	-2,2	<b>7,0</b>	53,5	<b>7,2</b>
<b>2021</b>	-1,4	-3,7	-1,4	<b>-2,2</b>	-52,5	<b>-2,4</b>	-1,4	-3,7	-1,4	<b>-2,2</b>	-52,5	<b>-2,4</b>

	MONTH						YEAR-TO-DATE					
	PIT	VAT	Excise T.	TOTAL	PIT	TOTAL	PIT	VAT	Excise T.	TOTAL	PIT	TOTAL
<b>2021</b>												
Jan	6,7	-1,0	-2,5	<b>2,3</b>	-87,5	<b>0,9</b>	6,7	-1,0	-2,5	<b>2,3</b>	-87,5	<b>0,9</b>
Feb	6,7	-1,0	-2,5	<b>2,3</b>	6,4	<b>2,3</b>	6,7	-1,0	-2,5	<b>2,3</b>	-77,0	<b>1,6</b>
Mar	-14,7	-10,2	-0,6	<b>-11,2</b>	6,4	<b>-11,2</b>	-1,6	-4,3	-1,9	<b>-2,6</b>	-68,6	<b>-3,0</b>
Apr	-14,7	-10,2	-0,6	<b>-11,2</b>	6,4	<b>-11,2</b>	-5,2	-5,8	-1,6	<b>-4,9</b>	-61,8	<b>-5,2</b>
May	6,7	-1,0	-2,5	<b>2,3</b>	6,4	<b>2,3</b>	-3,0	-4,9	-1,8	<b>-3,6</b>	-56,1	<b>-3,8</b>
Jun	6,7	-1,0	-2,5	<b>2,3</b>	2,7	<b>2,3</b>	-1,6	-4,3	-1,9	<b>-2,6</b>	-51,4	<b>-2,8</b>
Jul	-16,0	-13,1	9,1	<b>-13,7</b>	6,4	<b>-13,7</b>	-5,5	-5,5	-0,7	<b>-4,9</b>	-47,3	<b>-5,1</b>
Aug	6,7	-1,0	-2,5	<b>2,3</b>	6,4	<b>2,3</b>	-4,3	-5,0	-1,0	<b>-4,1</b>	-43,7	<b>-4,2</b>
Sep	6,7	-1,0	-2,5	<b>2,3</b>	6,4	<b>2,3</b>	-3,3	-4,5	-1,1	<b>-3,5</b>	-40,6	<b>-3,6</b>
Oct	6,7	-1,0	-2,5	<b>2,3</b>	6,4	<b>2,3</b>	-2,5	-4,2	-1,3	<b>-2,9</b>	-37,8	<b>-3,0</b>
Nov	6,7	-1,0	-2,5	<b>2,3</b>	6,4	<b>2,3</b>	-1,8	-3,9	-1,4	<b>-2,5</b>	-35,4	<b>-2,6</b>
Dec	3,3	-1,3	-1,1	<b>0,9</b>	-87,9	<b>-0,6</b>	-1,4	-3,7	-1,4	<b>-2,2</b>	-52,5	<b>-2,4</b>
<b>2022</b>												
Jan	7,3	3,9	1,2	<b>5,2</b>	-	<b>6,5</b>	7,3	3,9	1,2	<b>5,2</b>	-	<b>6,5</b>
Feb	7,3	3,9	1,2	<b>5,2</b>	5,6	<b>5,2</b>	7,3	3,9	1,2	<b>5,2</b>	-	<b>5,8</b>
Mar	7,3	3,9	1,2	<b>5,2</b>	5,6	<b>5,2</b>	7,3	3,9	1,2	<b>5,2</b>	-	<b>5,6</b>
Apr	7,3	3,9	1,2	<b>5,2</b>	5,6	<b>5,2</b>	7,3	3,9	1,2	<b>5,2</b>	-	<b>5,5</b>
May	7,3	3,9	1,2	<b>5,2</b>	5,6	<b>5,2</b>	7,3	3,9	1,2	<b>5,2</b>	-	<b>5,4</b>
Jun	7,3	3,9	1,2	<b>5,2</b>	4,8	<b>5,2</b>	7,3	3,9	1,2	<b>5,2</b>	-	<b>5,4</b>
Jul	-34,6	-	-	<b>-71,4</b>	5,7	<b>-71,3</b>	-3,0	-16,7	-13,6	<b>-9,2</b>	99,0	<b>-8,9</b>
Aug	7,3	-8,9	-31,5	<b>-4,3</b>	5,6	<b>-4,3</b>	-1,8	-15,7	-15,9	<b>-8,6</b>	87,2	<b>-8,4</b>
Sep	7,3	3,9	1,2	<b>5,2</b>	5,6	<b>5,2</b>	-0,9	-13,5	-14,0	<b>-7,1</b>	78,1	<b>-6,9</b>
Oct												
Nov												
Dec												





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

Year: 2022 ▼ Month: SEPTEMBER ▼

	MONTH			YEAR-TO-DATE		
	2022	2021	%	2022	2021	%
<b>Personal Income Tax</b>	<b>5 785</b>	<b>5 194</b>	<b>11,4</b>	<b>90 893</b>	<b>79 663</b>	<b>14,1</b>
<b>Payroll Withholdings</b>	<b>5 240</b>	<b>4 702</b>	<b>11,4</b>	<b>70 782</b>	<b>62 830</b>	<b>12,7</b>
- Public Administrations	2 169	1 958	10,8	21 624	19 449	11,2
- Large Corporations	2 973	2 678	11,0	32 114	28 993	10,8
- Small Corporations	18	9	-	16 489	13 917	18,5
- Other receipts	79	57	39,5	556	471	18,1
- Annual Return Outcome	<b>200</b>	<b>186</b>	<b>7,3</b>	<b>11 369</b>	<b>9 144</b>	<b>24,3</b>
- AEAT Assessments.	<b>100</b>	<b>87</b>	<b>14,6</b>	<b>776</b>	<b>640</b>	<b>21,4</b>
<b>Corporation Tax</b>	<b>270</b>	<b>255</b>	<b>5,9</b>	<b>19 869</b>	<b>16 693</b>	<b>19,0</b>
- Annual Return Outcome	<b>103</b>	<b>91</b>	<b>12,9</b>	<b>8 959</b>	<b>6 298</b>	<b>42,3</b>
- AEAT Assessments.	<b>85</b>	<b>91</b>	<b>-6,3</b>	<b>1 694</b>	<b>1 322</b>	<b>28,1</b>
<b>VAT</b>	<b>7 556</b>	<b>6 357</b>	<b>18,9</b>	<b>90 730</b>	<b>74 373</b>	<b>22,0</b>
- Import	<b>2 266</b>	<b>1 801</b>	<b>25,8</b>	<b>20 003</b>	<b>14 199</b>	<b>40,9</b>
- Large Corporations	<b>4 687</b>	<b>4 042</b>	<b>16,0</b>	<b>41 202</b>	<b>34 910</b>	<b>18,0</b>
- Small Corporations	<b>158</b>	<b>151</b>	<b>4,1</b>	<b>25 101</b>	<b>21 357</b>	<b>17,5</b>
- Other receipts	<b>445</b>	<b>362</b>	<b>22,9</b>	<b>4 423</b>	<b>3 907</b>	<b>13,2</b>
<b>Excise Taxes</b>	<b>1 849</b>	<b>1 935</b>	<b>-4,4</b>	<b>15 814</b>	<b>15 293</b>	<b>3,4</b>
- Alcohol	<b>90</b>	<b>73</b>	<b>23,7</b>	<b>720</b>	<b>520</b>	<b>38,4</b>
- Beer	<b>40</b>	<b>34</b>	<b>16,3</b>	<b>267</b>	<b>236</b>	<b>13,4</b>
- Fuels	<b>1 048</b>	<b>1 046</b>	<b>0,2</b>	<b>9 544</b>	<b>8 815</b>	<b>8,3</b>
- Tobacco	<b>640</b>	<b>649</b>	<b>-1,4</b>	<b>5 049</b>	<b>4 711</b>	<b>7,2</b>
- Electricity	<b>25</b>	<b>131</b>	<b>-81,1</b>	<b>170</b>	<b>970</b>	<b>-82,5</b>
- Coal	<b>5</b>	<b>0</b>	<b>-</b>	<b>44</b>	<b>23</b>	<b>93,0</b>
- Other	<b>1</b>	<b>2</b>	<b>-2,7</b>	<b>20</b>	<b>18</b>	<b>12,9</b>
<b>Other Gross Receipts</b>	<b>998</b>	<b>1 202</b>	<b>-17,0</b>	<b>9 438</b>	<b>8 690</b>	<b>8,6</b>
<b>TOTAL GROSS RECEIPTS</b>	<b>16 458</b>	<b>14 942</b>	<b>10,1</b>	<b>226 744</b>	<b>194 712</b>	<b>16,5</b>



**Table 3.1**  
**HOMOGENEOUS TAX REVENUE. ABSTRACT**  
(€ million)

Year: 2022	▼	Month: SEPTEMBER	▼
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	MONTH			YEAR-TO-DATE		
	2022	2021	%	2022	2021	%
<b>PIT, Total Revenue</b>	5 447	4 811	13,2	80 748	69 347	16,4
<i>Total adjustments</i>	- 290	- 255	-13,5	- 108	- 228	52,6
+ Different refunds schedules in 2019/2020	- 307	- 263	-16,8	- 373	- 446	16,4
+ Public Administrations payroll withholdings	0	0	-	0	0	-
+ Other	18	8	-	265	218	21,6
<b>PIT, Homogeneous</b>	<b>5 157</b>	<b>4 556</b>	<b>13,2</b>	<b>80 640</b>	<b>69 119</b>	<b>16,7</b>
<b>CT, Total Revenue</b>	188	158	18,8	14 467	9 512	52,1
<i>Total adjustments</i>	- 237	- 118	-	2 862	4 380	-34,7
+ Different refunds schedules in 2020/2019	- 271	- 119	-	2 847	4 567	-37,7
+ Other	34	1	-	15	- 187	-
<b>CT, Homogeneous</b>	<b>- 49</b>	<b>40</b>	<b>-</b>	<b>17 329</b>	<b>13 892</b>	<b>24,7</b>
<b>VAT, Total Revenue</b>	4 658	4 101	13,6	63 073	52 731	19,6
<i>Total adjustments</i>	- 584	- 481	-21,3	1 516	930	63,1
+ Different refunds schedules in 2020/2019	- 584	- 474	-23,0	1 659	852	94,6
+ Other	0	- 6	100,0	- 143	77	-
<b>VAT, Homogeneous</b>	<b>4 075</b>	<b>3 620</b>	<b>12,6</b>	<b>64 589</b>	<b>53 661</b>	<b>20,4</b>
<b>Excise Taxes, Total Revenue</b>	1 795	1 887	-4,9	15 286	14 830	3,1
<i>Total adjustments</i>	41	41	0,0	374	371	0,8
+ Tobacco yield in Basque Country and Navarra	41	41	0,0	374	374	0,0
+ Other	0	0	-	0	- 3	-
<b>Excise Taxes, Homogeneous</b>	<b>1 836</b>	<b>1 928</b>	<b>-4,8</b>	<b>15 660</b>	<b>15 201</b>	<b>3,0</b>
<b>Other Revenue</b>	945	1 092	-13,5	8 256	7 496	10,1
<i>Total adjustments</i>	- 7	34	-	- 160	- 223	28,0
+ Levy on radio and electric spectrum use	0	34	-	- 118	- 131	10,2
+ Other	- 7	0	-	- 43	- 92	53,4
<b>Other Homogeneous Revenue</b>	<b>938</b>	<b>1 126</b>	<b>-16,7</b>	<b>8 095</b>	<b>7 274</b>	<b>11,3</b>
<b>HOMOGENEOUS TOTAL REVENUE</b>	<b>11 957</b>	<b>11 270</b>	<b>6,1</b>	<b>186 313</b>	<b>159 147</b>	<b>17,1</b>



**Table 3.2**  
**HOMOGENEOUS TAX REVENUE. EVOLUTION**  
(€ million)

Year: 2022

	MONTH						YEAR-TO-DATE					
	PIT	CT	VAT	Excise T.	Other	TOTAL	PIT	CT	VAT	Excise T.	Other	TOTAL
<b>2021</b>												
Jan	13 145	504	5 519	1 618	689	21 475	13 145	504	5 519	1 618	689	21 475
Feb	5 817	- 160	12 244	1 402	853	20 155	18 962	343	17 763	3 020	1 542	41 630
Mar	5 301	- 219	2 276	1 502	558	9 419	24 263	124	20 039	4 522	2 100	51 049
Apr	10 577	7 344	8 213	1 930	651	28 715	34 840	7 468	28 252	6 452	2 751	79 764
May	2 970	46	4 110	1 483	925	9 535	37 810	7 514	32 362	7 935	3 677	89 299
Jun	2 312	131	2 940	1 711	900	7 994	40 122	7 645	35 302	9 647	4 577	97 293
Jul	19 167	627	9 704	1 788	775	32 060	59 289	8 272	45 006	11 435	5 351	129 353
Aug	5 274	5 580	5 035	1 838	796	18 523	64 563	13 852	50 041	13 273	6 148	147 876
Sep	4 556	40	3 620	1 928	1 126	11 270	69 119	13 892	53 661	15 201	7 274	159 147
Oct	10 829	12 544	10 570	1 879	781	36 602	79 947	26 436	64 231	17 080	8 054	195 749
Nov	8 510	- 408	4 662	1 561	854	15 177	88 457	26 028	68 892	18 641	8 908	210 926
Dec	6 300	1 958	2 808	1 586	962	13 614	94 757	27 986	71 700	20 227	9 870	224 540
<b>2022</b>												
Jan	14 253	554	7 943	1 730	1 001	25 481	14 253	554	7 943	1 730	1 001	25 481
Feb	6 718	- 12	13 838	1 548	872	22 965	20 971	542	21 782	3 278	1 873	48 446
Mar	5 976	- 8	2 756	1 567	691	10 983	26 948	534	24 537	4 846	2 564	59 429
Apr	12 318	7 432	9 377	2 052	972	32 151	39 266	7 967	33 914	6 897	3 536	91 580
May	4 068	218	4 988	1 654	983	11 911	43 334	8 185	38 902	8 551	4 520	103 491
Jun	3 113	272	3 708	1 667	950	9 710	46 447	8 457	42 610	10 218	5 470	113 201
Jul	23 281	919	11 366	1 825	929	38 321	69 728	9 376	53 976	12 042	6 399	151 522
Aug	5 755	8 002	6 538	1 782	758	22 835	75 483	17 378	60 514	13 824	7 158	174 357
Sep	5 157	- 49	4 075	1 836	938	11 957	80 640	17 329	64 589	15 660	8 095	186 313
Oct												
Nov												
Dec												

**GROWTH RATES (%)**

	PIT	CT	VAT	Excise T.	Other	TOTAL	PIT	CT	VAT	Excise T.	Other	TOTAL
<b>2017</b>	7,0	2,2	8,6	1,4	4,0	6,2	7,0	2,2	8,6	1,4	4,0	6,2
<b>2018</b>	7,5	12,0	3,5	1,0	4,8	5,8	7,5	12,0	3,5	1,0	4,8	5,8
<b>2019</b>	6,1	-10,0	2,3	4,0	-11,0	1,9	6,1	-10,0	2,3	4,0	-11,0	1,9
<b>2020</b>	-0,1	-23,1	-11,3	-11,7	-10,9	-7,9	-0,1	-23,1	-11,3	-11,7	-10,9	-7,9
<b>2021</b>	7,4	60,8	12,8	4,7	21,1	14,2	7,4	60,8	12,8	4,7	21,1	14,2

	MONTH						YEAR-TO-DATE					
	PIT	CT	VAT	Excise T.	Other	TOTAL	PIT	CT	VAT	Excise T.	Other	TOTAL
<b>2021</b>												
Jan	1,8	51,8	2,2	-8,3	-12,3	1,3	1,8	51,8	2,2	-8,3	-12,3	1,3
Feb	0,7	29,6	-4,1	-24,4	-8,9	-4,5	1,5	-	-2,2	-16,5	-10,5	-1,6
Mar	1,2	16,1	-24,7	-11,5	9,1	-7,7	1,4	-	-5,4	-14,9	-6,0	-2,8
Apr	5,1	54,6	-1,7	8,9	12,0	12,5	2,5	62,6	-4,4	-9,0	-2,3	2,2
May	19,3	-51,1	37,5	46,2	8,8	28,2	3,7	60,3	-0,5	-2,1	0,3	4,5
Jun	54,8	62,2	85,9	37,3	62,1	61,3	5,7	60,3	3,5	3,2	8,4	7,6
Jul	10,7	24,5	52,2	12,0	46,9	21,8	7,2	56,9	11,1	4,5	12,7	10,8
Aug	11,4	-7,2	18,0	0,5	40,0	6,4	7,6	22,7	11,8	3,9	15,6	10,2
Sep	11,6	-	11,7	20,3	56,3	17,4	7,8	23,6	11,8	5,7	20,5	10,7
Oct	10,8	71,6	13,5	7,1	41,9	27,5	8,2	42,5	12,1	5,9	22,3	13,5
Nov	-0,2	40,2	21,3	-7,9	1,9	6,8	7,3	45,6	12,6	4,6	20,0	13,0
Dec	8,1	-	17,0	5,9	33,0	36,3	7,4	60,8	12,8	4,7	21,1	14,2
<b>2022</b>												
Ene	8,4	10,0	43,9	7,0	45,2	18,7	8,4	10,0	43,9	7,0	45,2	18,7
Feb	15,5	92,5	13,0	10,4	2,3	13,9	10,6	57,8	22,6	8,6	21,5	16,4
Mar	12,7	96,6	21,1	4,3	23,8	16,6	11,1	-	22,5	7,2	22,1	16,4
Abr	16,5	1,2	14,2	6,3	49,3	12,0	12,7	6,7	20,0	6,9	28,5	14,8
May	37,0	-	21,4	11,5	6,3	24,9	14,6	8,9	20,2	7,8	22,9	15,9
Jun	34,7	-	26,1	-2,6	5,6	21,5	15,8	10,6	20,7	5,9	19,5	16,4
Jul	21,5	46,6	17,1	2,0	20,0	19,5	17,6	13,3	19,9	5,3	19,6	17,1
Ago	9,1	43,4	29,9	-3,1	-4,8	23,3	16,9	25,5	20,9	4,2	16,4	17,9
Sep	13,2	-	12,6	-4,8	-16,7	6,1	16,7	24,7	20,4	3,0	11,3	17,1
Oct												
Nov												
Dic												





**III. CHARTS**



# MONTHLY

## TAX REVENUE

CHART 1.1 € billion and 12 M CMA

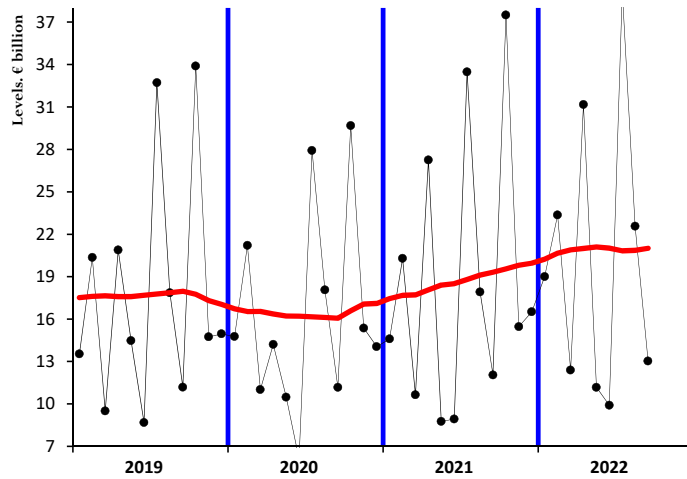


CHART 1.2 Annual and 12 M CMA rate

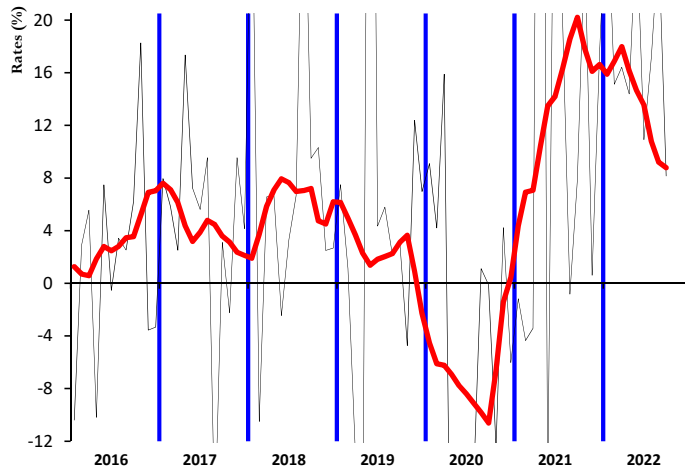
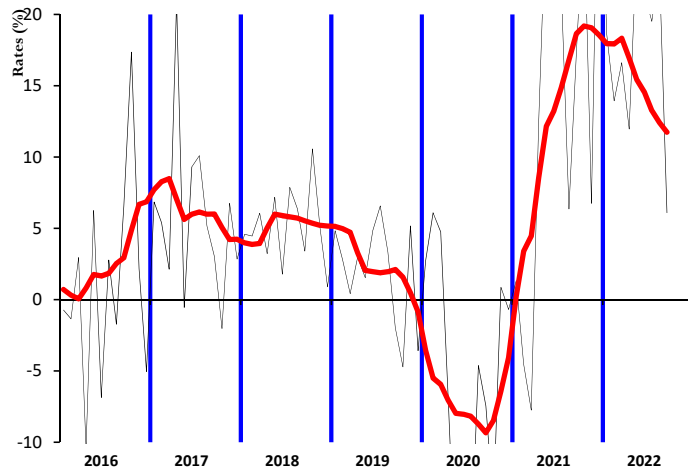


CHART 1.3 HOMOGENEOUS: Annual and 12 M CMA





PIT

CORPORATION TAX

CHART 2.1 € billion and 12 M CMA

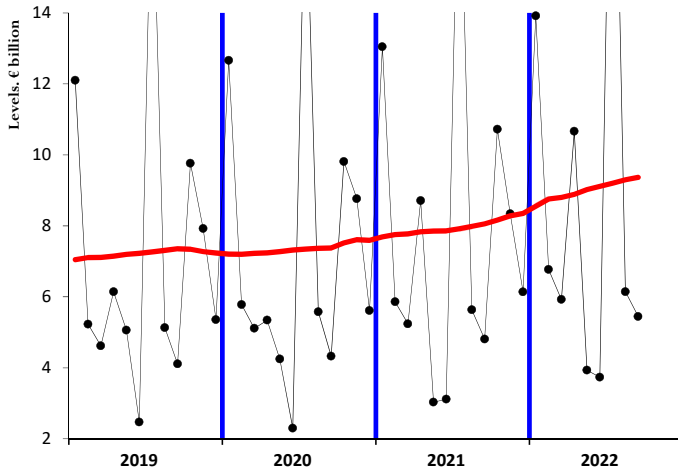


CHART 3.1 € billion and 12 M CMA

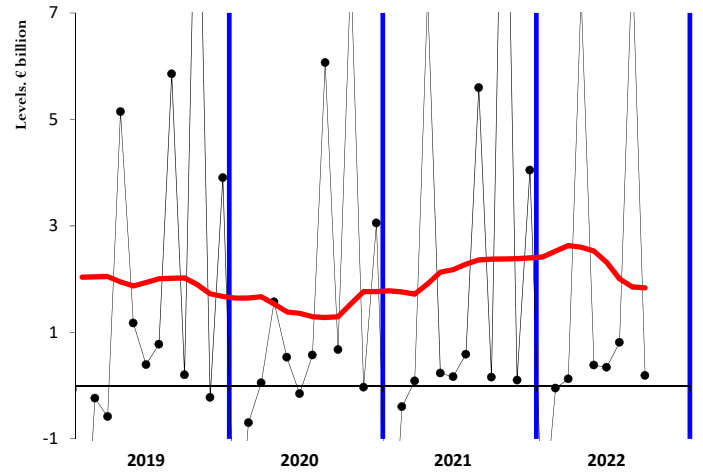


CHART 2.2 Annual and 12 M CMA rate

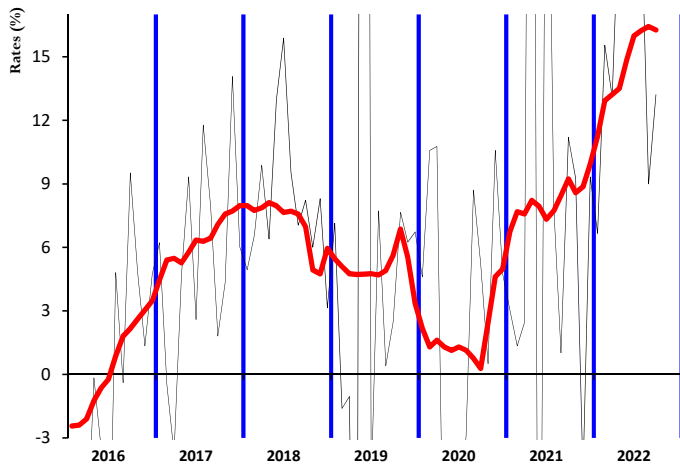


CHART 3.2 Annual and 12 M CMA rate

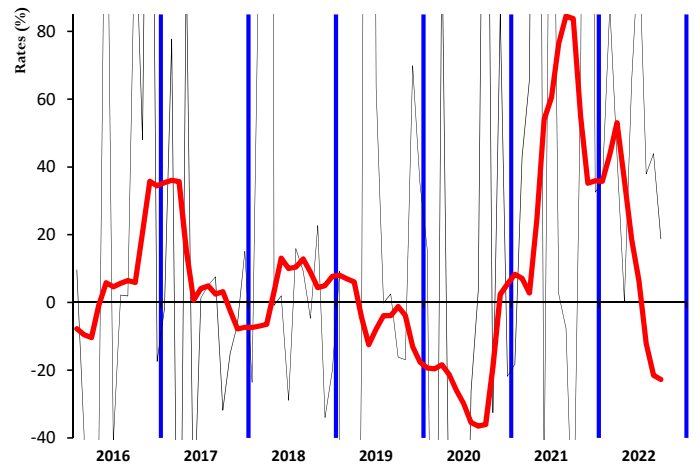


CHART 2.3 HOMOGENEOUS: Annual and 12 M CMA

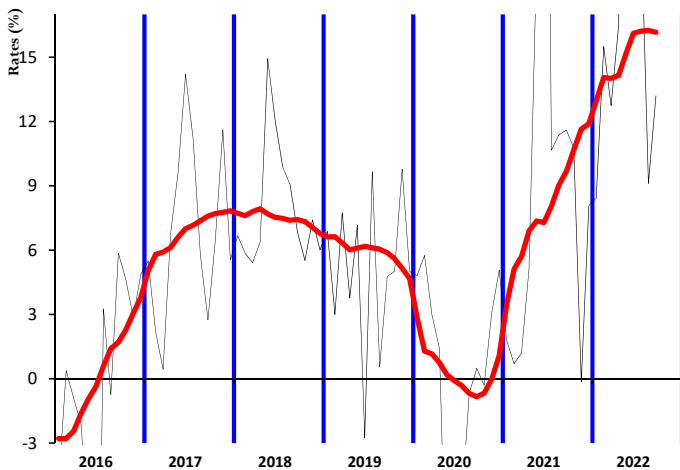
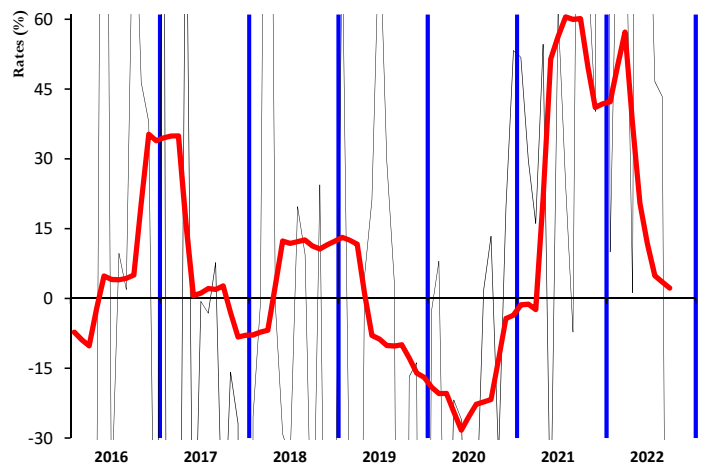


CHART 3.3 HOMOGENEOUS: Annual and 12 M CMA





VAT

EXCISE TAXES

CHART 4.1 € billion and 12 M CMA

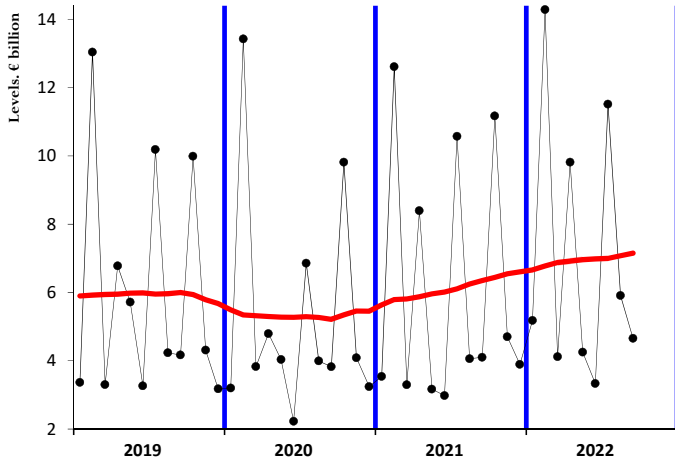


CHART 5.1 € million and 12 M CMA

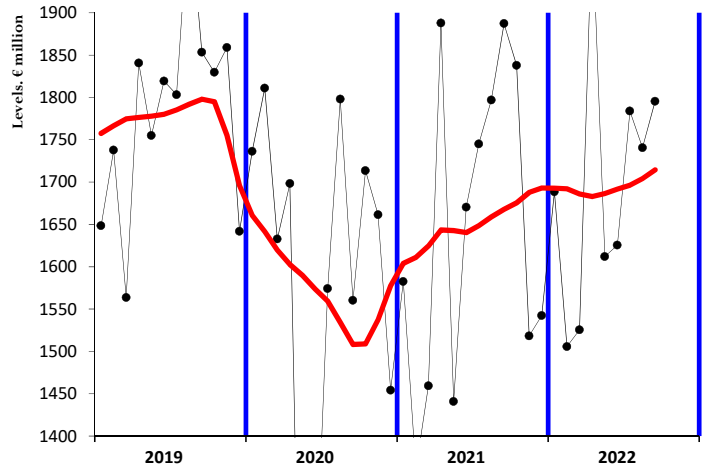


CHART 4.2 Annual and 12 M CMA rate

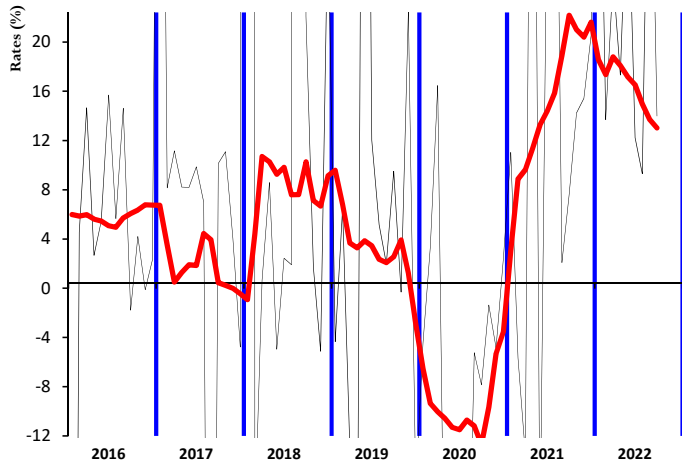


CHART 5.2 Annual and 12 M CMA rate

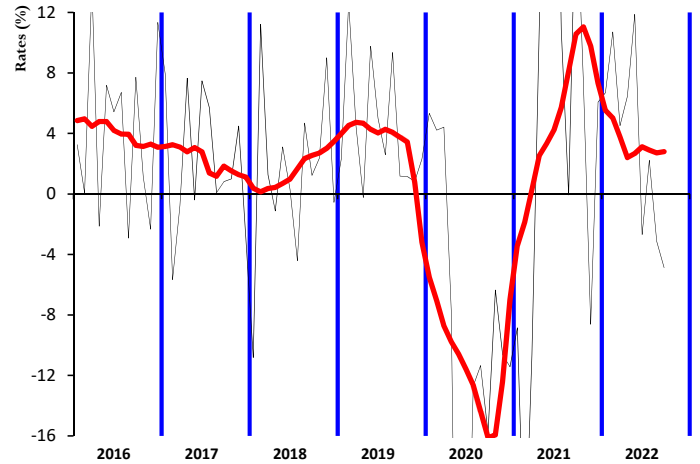


CHART 4.3 HOMOGENEOUS: Annual and 12 M CMA

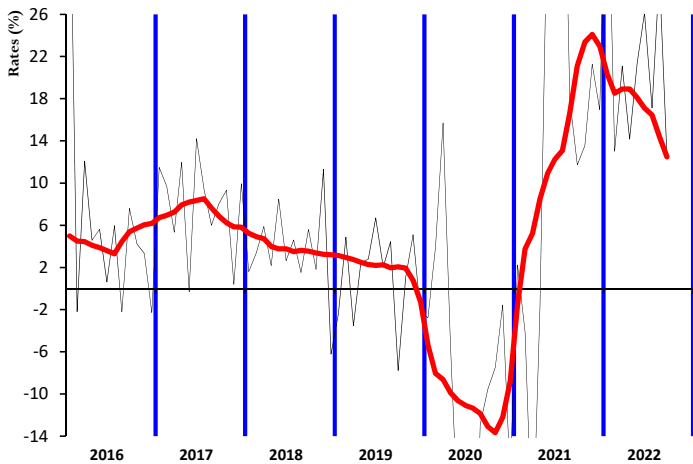
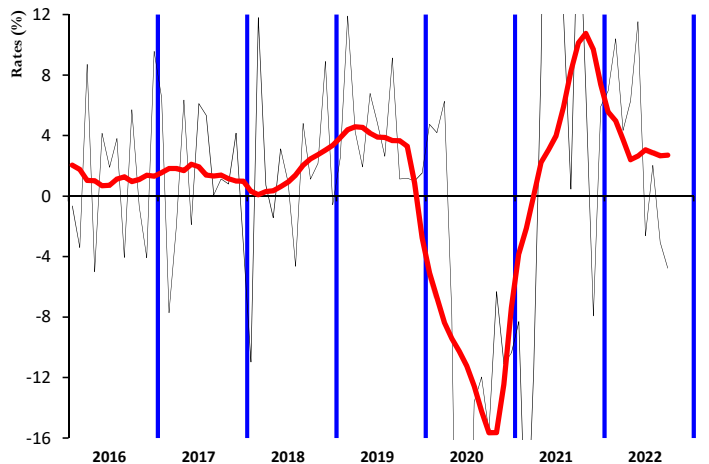


CHART 5.3 HOMOGENEOUS: Annual and 12 M CMA



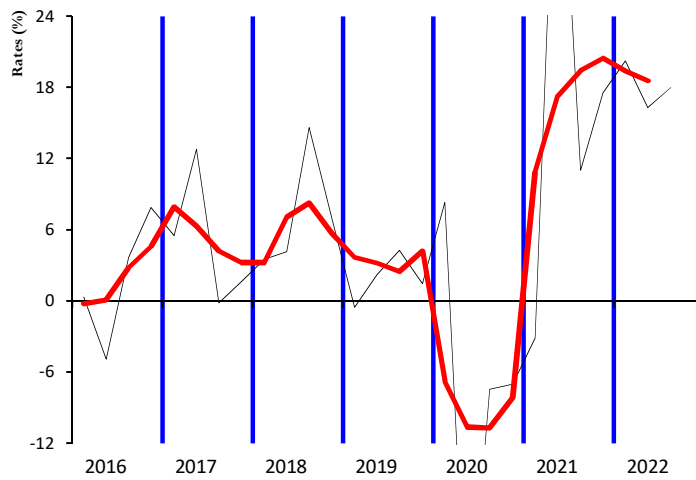




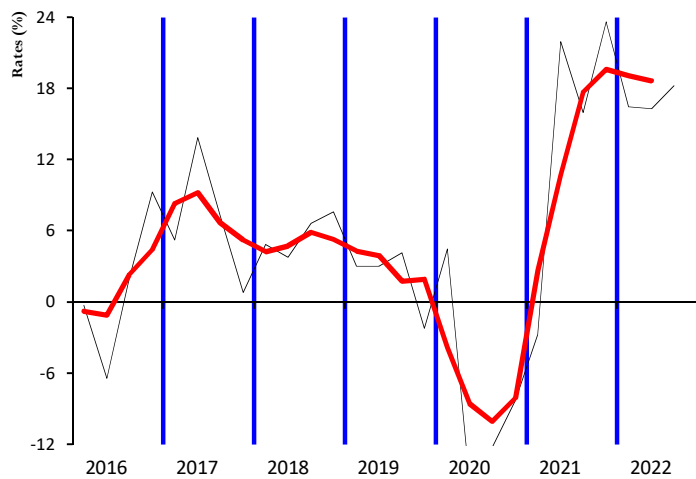
## QUARTERLY

### TAX REVENUE (quarterly)

**CHART 11.1 TOTAL: annual and smoothed rate**



**CHART 11.2 HOMOGENEOUS: annual and smoothed rate**





PIT (quarterly)

CORPORATION TAX (quarterly)

CHART 2T.1 TOTAL: annual and smoothed rate

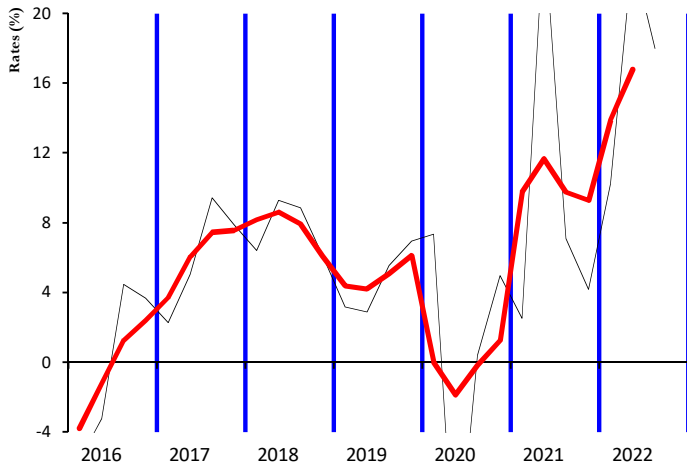


CHART 3T.1 TOTAL: annual and smoothed rate

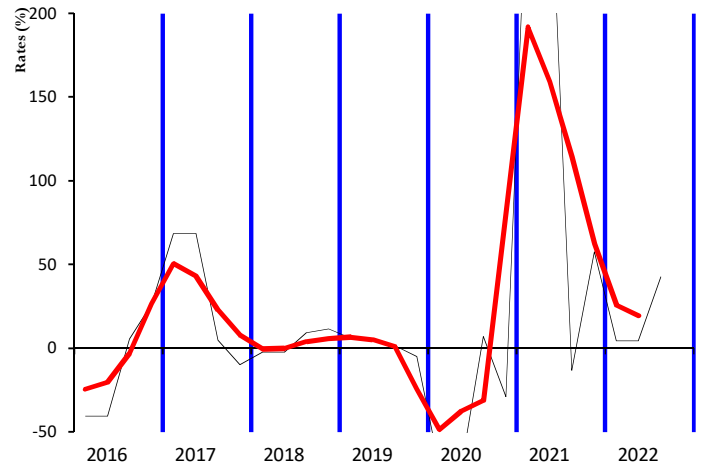


CHART 2T.2 HOMOGENEOUS: annual and smoothed rate

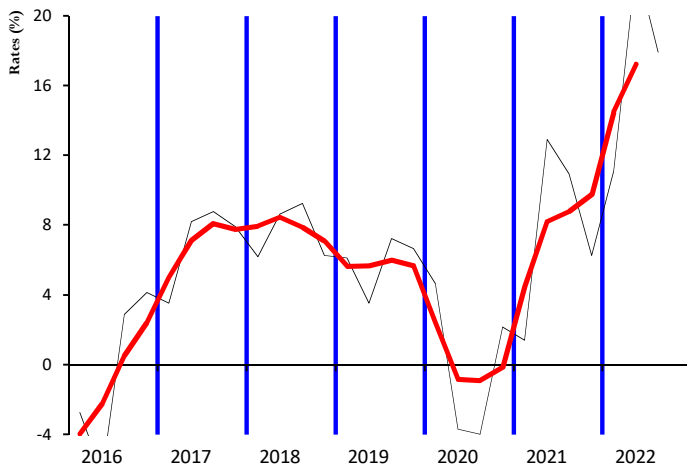
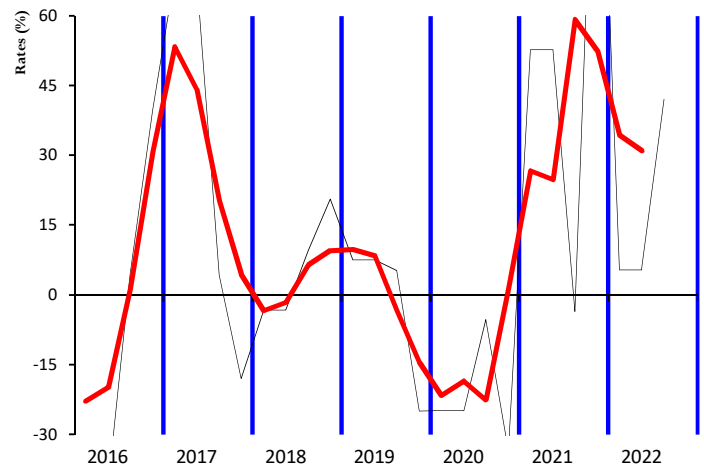


CHART 3T.2 HOMOGENEOUS: annual and smoothed rate





VAT (quarterly)

EXCISE TAXES (quarterly)

CHART 4T.1 TOTAL: annual and smoothed rate

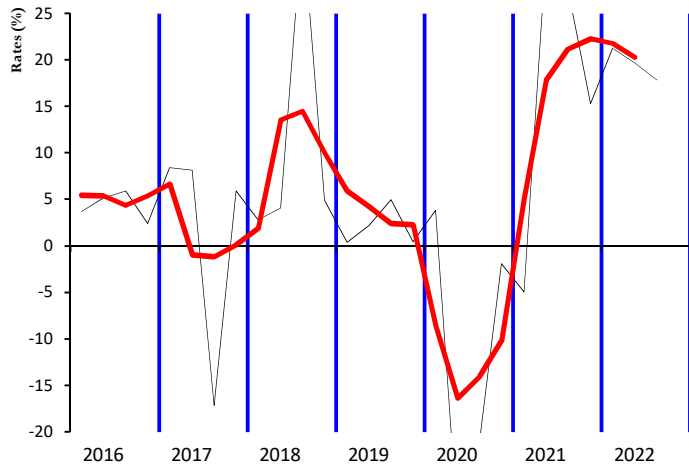


CHART 5T.1 TOTAL: annual and smoothed rate

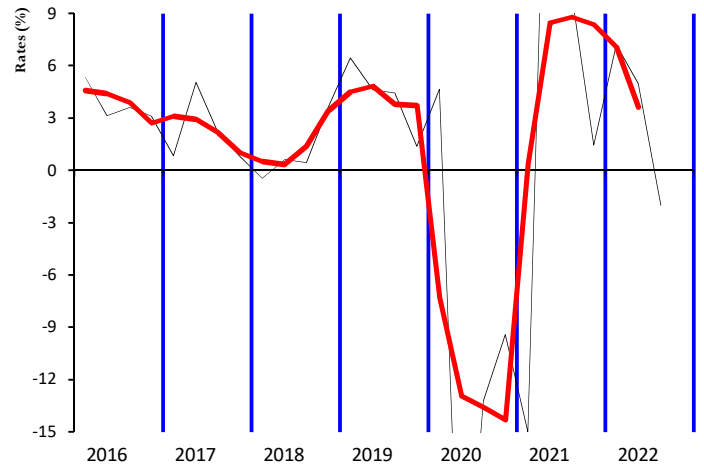


CHART 4T.2 HOMOGENEOUS: annual and smoothed rate

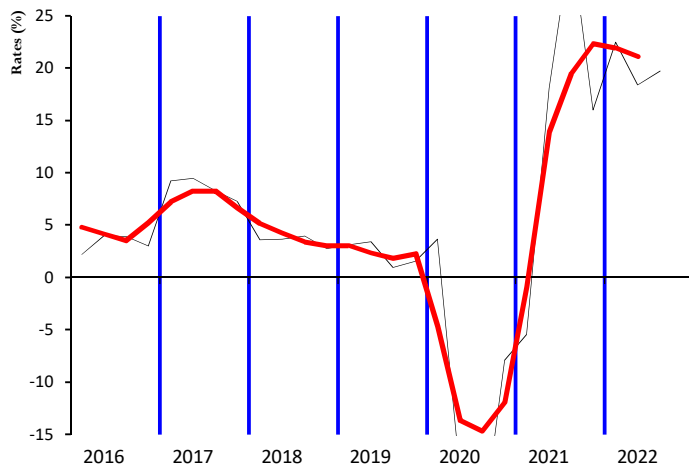
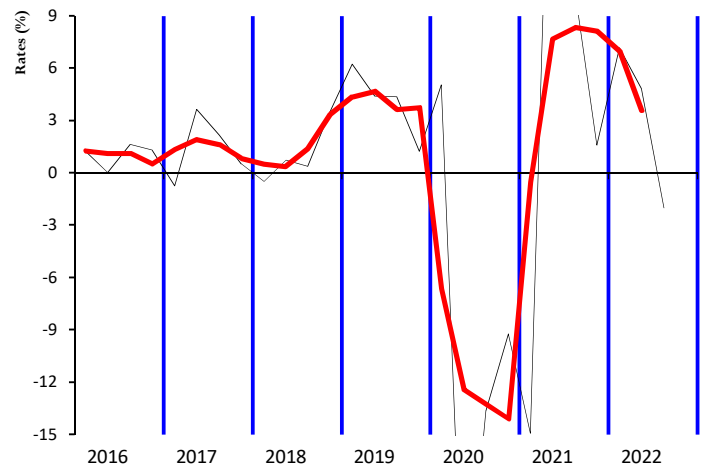


CHART 5T.2 HOMOGENEOUS: annual and smoothed rate







**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. September.

### Personal Income Tax:

August monthly withholdings (large companies and public sector).

### VAT:

August self-assessments in Monthly Refund System and July self-assessments for businesses in *SII*.

### Manufacturing Excise Taxes:

Alcohol, Beer and Intermediate Products: June payments for large companies.

Fuels and Tobacco: August payments.

Electricity: August payments for large companies

## 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 2022, the expected dates for TRMR publication on A.E.A.T. website are:

March, 31.....	December 2021 report
March, 31.....	January 2022 report
March, 31.....	February 2022 report
April, 29.....	March 2022 report
May, 30.....	April 2022 report
June, 30.....	May 2022 report
July, 29.....	June 2022 report
September, 12.....	July 2022 report
September, 30.....	August 2022 report
October, 31.....	September 2022 report
November, 30.....	October 2022 report
December, 23.....	November 2022 report