



Agencia Tributaria

**TAX REVENUE
MONTHLY REPORT**

JUNE 2024



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I. TAX REVENUE PERFORMANCE

1. Headlines.

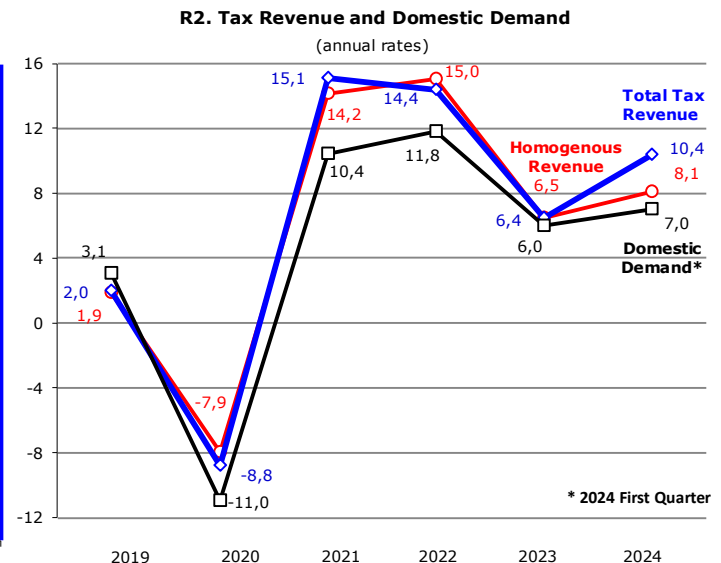
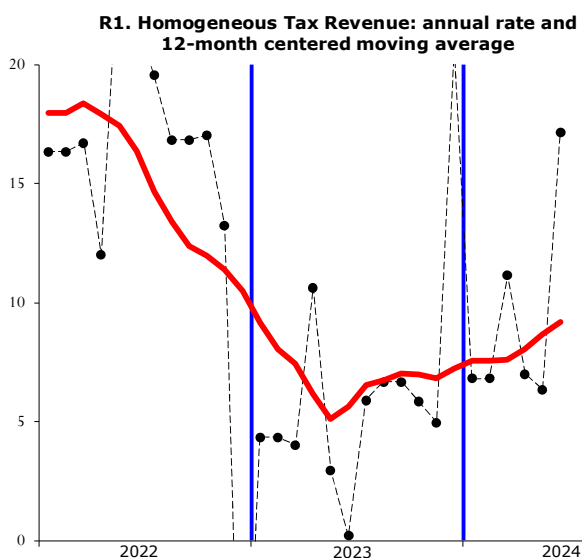
Total Net Tax Receipts added €13.1 billion in June, 33.2% above the same month in 2023. Also compared to the same period last year, Gross revenues increased by 17.5%, while refunds paid decreased by 2.6%.

As was already the case in May, several facts affect June’s tax collection, some of them with the opposite sign to the one showed then, that explain the outstanding observed escalation. Four must be highlighted. On the one hand, there are additional revenues arising from the shift of part of May’s collection to June, because of local holidays on the deadline for the submission of self-assessments (estimated impact above €500 million and more than 5 growth percentage points). On the other hand, early Easter in March that reduced VAT revenues in May, acted in June in the opposite direction, what translates into a sharp rise of gross monthly revenues (13% compared to 1.3% accumulated up to April, before the calendar effect). Moreover, revenue from the AEAT assessments rose sharply in June (particularly for VAT). Finally, in June last year, a very large amount of refunds for Personal Income Tax were made, which led to a decrease of this year’s refunds, raising the growth rate of net revenue.

Even with all these particulars, when considering the gross revenues of the less problematic items (withholdings, Excise Taxes excluding Electric Energy Production and Insurance Premium Taxes) and once corrected the displacement effect, growth in June remains substantial, 10.8%.

In June, most of revenue comes from the monthly self-assessments related to withholdings, VAT, Excise Taxes and Insurance Premium Tax, as well as from the first instalment of the Tax on the Production of Spent Nuclear Fuel and Radioactive Waste (January-May period).

In cumulative terms, net revenues grow by 10.4% in the first half of the year (with an increase of 7.1% of gross revenues and a decrease of 3.2% of refunds). **In turn, homogeneous tax revenues grew by 8.1% up to June, eight tenths above the rate registered up to May.**





June's outcome reinforces the trends seen in the previous months. The high growth of direct taxes stands out (explaining almost seven percentage points of the increase in the first half of the year) and contrary to 2023, indirect taxes have an increasing and significant contribution.

As regards regulatory and management changes, the positive impact is estimated at €246 million up to June. Table 0 shows the measures taken into consideration and its distribution by concept.

Table 0
IMPACT OF DISCRETIONARY TAX MEASURES
€ Million

	2023					TOTAL
	PIT	CT	VAT	Excise Taxes	OTHER	
TOTAL	-1 625	494	778	347	252	246
2023 Budget	- 892					- 892
Widening of the relief for earned income (RD 142/2024 included)	- 860					- 860
'Large corporations	- 102					- 102
'SMEs	- 375					- 375
'Pensions	- 383					- 383
Widening of motherhood allowance	- 13					- 13
Higher threshold for deductible expenses that are difficult to justify (direct assessment scheme)	- 19					- 19
Energy-related measures			597	299	171	1 067
VAT rate rise for electricity (RDLs 11&20/2022 and 8/2023)			420			420
VAT rate rise for natural gas, timber, briquettes and pellets RDLs 17&20/2022 and 8/2023)			177			177
Electricity Excise Tax rates rise (RDLs 20/2022 & 8/2023)				299		299
Recuperation of the Tax on Electric Energy Production (RDL 8/2023)					171	171
Other	- 733	494	181	48	81	71
Losses offsetting in Groups (Law 38/2022)		- 255				- 255
Tax rate cut on groceries (RDL 20/2022, RDLs 5&8/2023)			- 442			- 442
Excise Tax on non-reusable Plastic Packaging (Law 7/2022)				48		48
Law changes on deferments (Exchequer Order 311/2023)	22	74	21			117
Extraordinary receipts and refunds	- 762	650	484	0	81	453
Other	7	25	118	0	0	150

The reduction of the impact of measures had already occurred in May as a result, mainly, of the extraordinary refund that took place in 2023 and the unwinding of the measures on energy products. June followed a similar pattern, the negative impact on PIT increased but positive effects accumulated in the other taxes, either temporary (such as the revenues arising from the measures of the Administration on VAT), or permanent, arising from the gradual recovery of the tax rates on VAT and on Electricity Excise Tax.

As mentioned above, on PIT the negative impact continued to increase (from €1,191 million in May to €1,625 in June). Two measures are driving this growth: the new relief on earned income for 2024, (which, in the absence of quarterly self-assessments impacts mainly pensions) and the refunds paid to members of mutual society's pension schemes, in compliance of the judgements of the High Court (both from appeals and those received through the PIT annual return), recording a cumulative impact of €708 million.

Finally, it should be also noted that Corporate Tax refunds arising from the Constitutional Court judgement overruling the RDL 3/2016 measures, total up to June to €707 million (the data is diluted in Table 0 by the impact, positive this year, of the large extraordinary refund that took place in May 2023).



2. Main items evolution.

Table R1
TOTAL TAX REVENUE

	JUNE					YEAR-TO-DATE			
	Total Tax Revenue				Homogeneous 24/23	Total Tax Revenue			Homogeneous 24/23
	2024	2023	24/23	24/23(*)		2024	2023	24/23	
€ million			%		€ million		%		
CHAPTER I. DIRECT TAXES									
Personal Income Tax	5 469	3 825	43,0	31,9	10,1	55 247	49 931	10,6	9,5
+ Payroll withholdings	7 503	6 443	16,5	10,2		56 381	51 853	8,7	
+ Other withholdings	560	382	46,7	42,5		4 392	3 343	31,4	
+ Payments on account	62	55	12,9	12,9		2.273	2.103	8,1	
+ Net annual return outcome	-2.727	-3.113	12,4	12,4		-8.115	-7.846	-3,4	
+ Gross annual return outcome	268	240	11,6	11,6		1.079	1.008	7,1	
+ Refunds	2.995	3.353	-10,7	-10,7		9.194	8.854	3,8	
+ Other receipts	71	59	20,6	20,6		315	478	-34,1	
Corporation Tax	311	296	5,1	2,7	11,8	4 449	2 788	59,6	11,1
+ Instalments	59	65	-9,0	-9,0		9.708	9.006	7,8	
+ Net annual return outcome	- 10	- 20	49,4	49,4		-6 954	-6 998	0,6	
+ Gross annual return outcome	111	58	91,0	91,0		825	742	11,3	
+ Refunds	121	78	55,4	55,4		7 779	7 740	0,5	
+ Other receipts	262	251	4,4	1,7		1.695	780	---	
Rest of Chapter I	582	429	35,8	32,1		2.391	1.916	24,8	
TOTAL	6 363	4 550	39,8	30,0	12,5	62 086	54 635	13,6	10,2
CHAPTER II. INDIRECT TAXES									
VAT	4 147	2 979	39,2	39,2	28,9	45 921	42 458	8,2	6,2
+ Gross Vat	8 069	6 934	16,4	16,4		62 658	60 330	3,9	
+ Refunds	3 922	3 954	-0,8	-0,8		16 736	17 872	-6,4	
Excise Taxes	1 910	1 746	9,3	7,3	7,1	10 466	9 961	5,1	5,0
+ Taxes on Alcohol	91	98	-6,9	-7,9		530	529	0,1	
+ Fuel Tax	1 011	954	5,9	3,0		6 082	5.978	1,7	
+ Tobacco Tax	672	623	7,8	7,8		3.177	3.061	3,8	
+ Electricity Tax	82	13	---	---		375	94	---	
+ Plastic Packaging	54	58	-6,7	-15,3		289	279	3,3	
+ Other	0	0	-77,9	-77,9		14	19	-28,1	
Rest of Chapter II	506	440	14,9	9,6		2.894	2.863	1,1	
TOTAL	6 563	5 166	27,0	25,9	20,7	59 281	55 282	7,2	5,7
CHAPTER III. FEES, LEVIES AND OTHER REVENUE									
TOTAL	191	127	50,0	50,0	12,0	1.221	1.126	8,5	9,4
TOTAL TAX REVENUE	13 116	9 844	33,2	28,1	17,1	122 589	111 043	10,4	8,1

* Excludes June's revenues shifted from May due to the local holiday on 20 May

• **Personal Income Tax homogeneous revenues boost by 9.5% in the first half of the year.**

June brings no new developments regarding the drivers of the strong growth of PIT revenues: the evolution of labour and capital income boost withholding revenues. These two items alone grow nearly 10% in the year, slightly above €5,350 million out of the almost €11,550 million of increase in total collection.

Up to June, labour income and economic activities withholdings increased by 8.7%. June's growth rate was 10.2%, once adjusted the effect of the revenue shift. Large Corporations payroll withholdings' progressed in this month by 10.9%, accumulating a growth of 11.3% in the year-to-date. This last month's outcome confirms the irregular performance already discussed in the past, alternating acceleration and deceleration rates. The determinants of the growth, however, remain unchanged: job creation is gradually slowing; wage rises are slightly lower than last year (despite a slight pick-up in the last month) and the increase of the effective rate and the broadening of the number of companies ensures continued revenue growth. Adding SMEs, to complete the analysis of the private sector, the increase of withholding receipts was 9.5% in the first half-year, 10.8% when adding the revenues missed because of the tax rate reduction for the lowest wages (see Table 0).

As for Public Administrations, payroll withholdings go up by 8.9% in June and close the first half of the year with a growth of 8.8%. Public payroll withholdings remained at a similar rate to that of May that, as recalled, was more than two percentage points below the one registered in the first quarter. The slowdown, both in the overall public payroll



and in the effective tax rate, is the main reason behind this moderation. Likewise, withholdings on pensions register a similar increase to the one registered in the previous month (both around 12%) in contrast with the irregularity observed since the beginning of the year. Year-to-date, the increase in the total pensions' bill is close to 7%, while the effective rate (including the negative impact of the new tax rate reduction for labour income) raises above 4%.

As for capital income, withholdings revenues boosted by 46.2% in June, once the displacement effect is adjusted, above the 40.7% accumulated year-to-date. The two elements defining the year are observed once more: the increase of bank's accounts interests withholdings and the remarkable improvement of dividends (the latter also takes shape in the form of notable increases in the Non-Residents Income Tax: 56.2% in the month and 30% year-to-date).

For other withholdings receipts, those deriving from revenues from investment funds' gains grew strongly again in June (60.2%), close to the year-to-date rate (61%). Withholdings on leases do not show such dynamism despite a rise in June by 10.1% (once corrected the revenue shift from May to June that affected this element the most). For the year as whole, the difference with other withholdings is more notable, recording just a 5.6% increase.

Table A7 updates on the evolution up to June of the main items of the PIT 2023 Campaign. It must be noted that the first phase of the campaign, the deadline for the submission of the annual returns, finished on 1 July. Receipts from the first instalment of annual returns with positive outcome will be revealed in July's collection. Therefore, refunds continue to be the most relevant element in Table A7, as in the previous month. By the end of June, refunds amounted to €7.839 million, 1.1% above the same period last year, although with a significantly lower stage of completion, consequence of a higher than expected (used to project the Campaign) increase in the amount of refund claims. Notwithstanding, this delay was already cleared in the first week of July.

TABLE A7
PIT 2023 ANNUAL RETURN
(data up to June)

	(€ million)			Percentage on expected amounts		
	PIT 2023	PIT 2022	%	PIT 2023	PIT 2022	Difference
RECEIPTS	128	121	5,8%	0,8%	0,7%	0,0%
REFUNDS	8 878	8 685	2,2%	60,8%	68,0%	-7,2%
Campaign	7 839	7 755	1,1%	57,7%	65,5%	-7,7%
Family Refunds	1 039	930	11,8%	100,0%	100,0%	0,0%
ANNUAL RETURN	-8.750	-8.563	-2,2%			

- **Corporation Tax homogeneous revenues expanded by 11.1% up to June.**

June does not record any significant revenue streams in this tax. The first large settlement is done in April with the first instalment that predetermines the figures recorded so far and will do so until August, when the positive tax year 2023 annual return outcome will be accounted for. In the first half of the year instalments accumulate a growth of 7.8%, as a result of the profit increase (9.5% in Large Companies and Groups), limited downwards by the way in which negative tax bases were consolidated last year for Groups (the negative impact on this year's collection is shown in Table 0).



- **VAT homogeneous receipts increased by 6.2% in the first half of the year.**

It is necessary to bear in mind that homogeneous revenues correct for changes in receipts produced by exceptional factors, so that the 6.2% increase is only affected by the tax rates hikes and cuts that, in net terms, add up hardly €155 million. Subtracting this impact, homogeneous revenues would grow by 5.8% what may be a good approximation of how much spending subject to VAT is increasing.

As regards gross revenues, the early Easter affected those due monthly, which meant a decrease of 7% in May (accrued in March) and a boost of 13% in June (accrued in April). Nevertheless, in the two-month period as a whole growth was of 2.5%, an improved rate when compared to the months before May. In the first semester, gross revenues increased by 3.9% of which around one percentage point is explained by the net impact of regulatory and management changes (particularly the outcome of tax rates modifications and revenues from assessments).

- **Excises Taxes homogeneous revenues grew by 5% in the first semester. The rate is reduced to 1.6% when subtracting the positive impact of regulatory changes (Electricity Tax rate rise and January's collection from the Tax on Non-Reusable Plastic Packaging).**

June's Excises Taxes revenues increased by 7.3% (once adjusted the effect of the revenue shift). Excluding Electricity Tax progress is of 3.5%. Fuel Excise Tax revenues (corrected) increased by 3% (1.7% accumulated year-to-date), indicating some recovery after a couple of months of weak results. The upturn is more obvious in gasoline than in diesel-oil for vehicles, still recording somewhat lower rates than at the beginning of the year. Tobacco Excise Tax recorded a further increase (7.8%) following the high growth in May and the strong falls in March and April. Year-to-date this tax progresses by 3.8%. On the negative side, Alcohol Taxes revenues fall again in June (-7.9%); the collection in the year as a whole is almost the same as in 2023.



<u>II. STATS TABLES</u>



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

Year: 2024 Month: JUNE

CURRENT MONTH	2024			2023			% 24/23	
	Central Gov.	Local Adm.	Total	Central Gov.	Local Adm.	Total	Central G.	Total
Personal Income Tax	173	4.874	5.047	-903	4.728	3.825	-	31,9
Corporation Tax	304		304	296		296	2,7	2,7
Non-Residents Tax	399		399	265		265	50,5	50,5
Environmental Taxes	125		125	137		137	-9,1	-9,1
Other	42		42	26		26	61,4	61,4
CHAPTER I - DIRECT TAXES	1.043	4.874	5.918	-178	4.728	4.550	-	30,0
Value Added Tax	556	3.591	4.147	-611	3.591	2.979	-	39,2
+ Import	2.218		2.218	1.908		1.908	16,2	16,2
+ Domestic Transactions	-1.662	3.591	1.930	-2.519	3.591	1.072	34,0	80,1
Excise Taxes	684	1.189	1.874	557	1.189	1.746	22,8	7,3
+ Alcohol	11	48	60	20	48	68	-42,5	-12,2
+ Beer	12	17	29	12	17	29	4,3	1,8
+ Fuels	280	702	983	252	702	954	11,3	3,0
+ Tobacco	363	309	672	314	309	623	15,5	7,8
+ Electricity	-31	111	80	-98	111	13	68,2	-
+ Non-Reusable Plastic Packaging	49		49	58		58	-15,3	-15,3
+ Coal	0		0	1		1	-	-
+ Other	0	2	1	0	2	1	62,5	16,8
Custom Duties	240		240	229		229	4,8	4,8
Insurance Premiums Tax	212		212	198		198	6,8	6,8
Other	31		31	13		13	-	-
CHAP. II - INDIRECT TAXES	1.723	4.780	6.504	386	4.780	5.166	-	25,9
CHAP. III - FEES AND OTHER REVENUE	191		191	127		127	50,0	50,0
TOTAL AMOUNT	2.958	9.655	12.612	336	9.508	9.844	-	28,1

YEAR-TO-DATE	2024			2023			% 24/23	
	Central Gov.	Local Adm.	Total	Central Gov.	Local Adm.	Total	Central G.	Total
Personal Income Tax	26.002	29.245	55.247	21.562	28.369	49.931	20,6	10,6
Corporation Tax	4.449		4.449	2.788		2.788	59,6	59,6
Non-Residents Tax	1.953		1.953	1.665		1.665	17,3	17,3
Environmental Taxes	305		305	127		127	-	-
Other	133		133	124		124	7,3	7,3
CHAPTER I - DIRECT TAXES	32.841	29.245	62.086	26.266	28.369	54.635	25,0	13,6
Value Added Tax	24.373	21.548	45.921	20.913	21.545	42.458	16,5	8,2
+ Import	11.090		11.090	11.940		11.940	-7,1	-7,1
+ Domestic Transactions	13.283	21.548	34.831	8.973	21.545	30.518	48,0	14,1
Excise Taxes	3.332	7.135	10.466	2.827	7.134	9.961	17,9	5,1
+ Alcohol	81	291	371	83	291	374	-2,8	-0,6
+ Beer	44	103	147	42	103	145	5,1	1,5
+ Fuels	1.869	4.213	6.082	1.766	4.212	5.978	5,8	1,7
+ Tobacco	1.325	1.853	3.177	1.208	1.852	3.061	9,6	3,8
+ Electricity	-292	667	375	-573	667	94	49,0	-
+ Non-Reusable Plastic Packaging	289		289	279		279	3,3	3,3
+ Coal	14		14	19		19	-27,8	-27,8
+ Other	2	9	12	2	9	11	18,9	3,4
Custom Duties	1.208		1.208	1.310		1.310	-7,8	-7,8
Insurance Premiums Tax	1.292		1.292	1.183		1.183	9,2	9,2
Other	394		394	370		370	6,4	6,4
CHAP. II - INDIRECT TAXES	30.599	28.683	59.281	26.602	28.679	55.282	15,0	7,2
CHAP. III - FEES AND OTHER REVENUE	1.221		1.221	1.126		1.126	8,5	8,5
TOTAL AMOUNT	64.661	57.928	122.589	53.994	57.048	111.043	19,8	10,4



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

Year: 2024 Month: JUNE

CURRENT MONTH	2024			2023			% 24/23	
	Central Gov.	Local Adm.	Total	Central Gov.	Local Adm.	Total	Central G.	Total
Personal Income Tax	595	4 874	5 469	- 903	4 728	3 825	-	43,0
Corporation Tax	311		311	296		296	5,1	5,1
Non- Residents Tax	415		415	265		265	56,5	56,5
Environmental Taxes	125		125	137		137	-9,1	-9,1
Other	42		42	26		26	61,4	61,4
CHAPTER I - DIRECT TAXES	1 488	4 874	6 363	- 178	4 728	4 550	-	39,8
Value Added Tax	556	3 591	4 147	- 611	3 591	2 979	-	39,2
+ Import	2 218		2 218	1 908		1 908	16,2	16,2
+ Domestic Transactions	-1 662	3 591	1 930	-2 519	3 591	1 072	34,0	80,1
Excise Taxes	720	1 189	1 910	557	1 189	1 746	29,3	9,3
+ Alcohol	12	48	61	20	48	68	-37,4	-10,7
+ Beer	12	17	29	12	17	29	4,3	1,8
+ Fuels	308	702	1 011	252	702	954	22,4	5,9
+ Tobacco	363	309	672	314	309	623	15,5	7,8
+ Electricity	-29	111	82	-98	111	13	70,2	-
+ Non-Reusable Plastic Packaging	54		54	58		58	-6,7	-6,7
+ Coal	0		0	1		1	-	-
+ Other	0	2	1	0	2	1	62,5	16,8
Custom Duties	240		240	229		229	4,8	4,8
Insurance Premiums Tax	235		235	198		198	18,4	18,4
Other	31		31	13		13	-	-
CHAP. II - INDIRECT TAXES	1 782	4 780	6 563	386	4 780	5 166	-	27,0
CHAP. III - FEES AND OTHER REVENUE	191		191	127		127	50,0	50,0
TOTAL AMOUNT	3 462	9 655	13 116	336	9 508	9 844	-	33,2

YEAR-TO-DATE	2024			2023			% 24/23	
	Central Gov.	Local Adm.	Total	Central Gov.	Local Adm.	Total	Central G.	Total
Personal Income Tax	26 002	29 245	55 247	21 562	28 369	49 931	20,6	10,6
Corporation Tax	4 449		4 449	2 788		2 788	59,6	59,6
Non- Residents Tax	1 953		1 953	1 665		1 665	17,3	17,3
Environmental Taxes	305		305	127		127	-	-
Other	133		133	124		124	7,3	7,3
CHAPTER I - DIRECT TAXES	32 841	29 245	62 086	26 266	28 369	54 635	25,0	13,6
Value Added Tax	24 373	21 548	45 921	20 913	21 545	42 458	16,5	8,2
+ Import	11 090		11 090	11 940		11 940	-7,1	-7,1
+ Domestic Transactions	13 283	21 548	34 831	8 973	21 545	30 518	48,0	14,1
Excise Taxes	3 332	7 135	10 466	2 827	7 134	9 961	17,9	5,1
+ Alcohol	81	291	371	83	291	374	-2,8	-0,6
+ Beer	44	103	147	42	103	145	5,1	1,5
+ Fuels	1 869	4 213	6 082	1 766	4 212	5 978	5,8	1,7
+ Tobacco	1 325	1 853	3 177	1 208	1 852	3 061	9,6	3,8
+ Electricity	-292	667	375	-573	667	94	49,0	-
+ Non-Reusable Plastic Packaging	289		289	279		279	3,3	3,3
+ Coal	14		14	19		19	-27,8	-27,8
+ Other	2	9	12	2	9	11	18,9	3,4
Custom Duties	1 208		1 208	1 310		1 310	-7,8	-7,8
Insurance Premiums Tax	1 292		1 292	1 183		1 183	9,2	9,2
Other	394		394	370		370	6,4	6,4
CHAP. II - INDIRECT TAXES	30 599	28 683	59 281	26 602	28 679	55 282	15,0	7,2
CHAP. III - FEES AND OTHER REVENUE	1 221		1 221	1 126		1 126	8,5	8,5
TOTAL AMOUNT	64 661	57 928	122 589	53 994	57 048	111 043	19,8	10,4



Table 1.2
EVOLUTION. MONTHLY AND YEAR-TO-DATE. MONTH AMENDED
 (€ 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	8.209	-188	16.271	1.770	918	26.980	24.811	-6.254	21.727	3.381	2.052	45.717
Mar	7.387	150	4.901	1.499	731	14.669	32.198	-6.103	26.628	4.880	2.783	60.386
Apr	12.948	9.941	10.885	1.862	1.318	36.953	45.146	3.837	37.512	6.742	4.101	97.339
May	5.054	307	4.262	1.850	1.165	12.638	50.200	4.144	41.774	8.593	5.266	109.977
Jun	5.047	304	4.147	1.874	1.240	12.612	55.247	4.449	45.921	10.466	6.506	122.589
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	10,3	-84,6	3,1	24,1	-0,7	5,9	7,3	-3,7	4,0	9,8	3,4	6,2
Mar	11,7	-	11,7	0,0	5,1	12,0	8,3	0,3	5,4	6,6	3,8	7,5
Apr	9,0	7,3	7,7	-8,4	5,6	7,0	8,5	22,1	6,0	2,0	4,4	7,3
May	12,4	-	4,1	15,4	18,9	20,1	8,9	66,3	5,8	4,6	7,3	8,7
Jun	31,9	2,7	39,2	7,3	24,5	28,1	10,6	59,6	8,2	5,1	10,2	10,4
Jul												
Aug												
Sep												
Oct												
Nov												
Dec												



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	8 209	- 188	16 271	1 770	918	26 980	24 811	-6 254	21 727	3 381	2 052	45 717
Mar	7 387	150	4 901	1 499	731	14 669	32 198	-6 103	26 628	4 880	2 783	60 386
Apr	12 948	9 941	10 885	1 862	1 318	36 953	45 146	3 837	37 512	6 742	4 101	97 339
May	4 632	300	4 262	1 814	1 126	12 134	49 778	4 137	41 774	8 557	5 227	109 473
Jun	5 469	311	4 147	1 910	1 279	13 116	55 247	4 449	45 921	10 466	6 506	122 589
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	10,3	-84,6	3,1	24,1	-0,7	5,9	7,3	-3,7	4,0	9,8	3,4	6,2
Mar	11,7	-	11,7	0,0	5,1	12,0	8,3	0,3	5,4	6,6	3,8	7,5
Apr	9,0	7,3	7,7	-8,4	5,6	7,0	8,5	22,1	6,0	2,0	4,4	7,3
May	3,0	-	4,1	13,1	14,9	15,3	8,0	66,0	5,8	4,2	6,5	8,2
Jun	43,0	5,1	39,2	9,3	28,4	33,2	10,6	59,6	8,2	5,1	10,2	10,4
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: JUNE					
		MONTH				YEAR-TO-DATE			
				Comparison 24/23				Comparison 24/23	
		2024	2023	Difference	%	2024	2023	Difference	%
Personal Income Tax		3 041	3 391	- 350	-10,3	9 443	9 131	312	3,4
+ Annual Return Outcome		2 995	3 353	- 358	-10,7	9 194	8 854	340	3,8
+ AEAT Assessments		28	13	15	-	148	120	27	22,7
+ Other Refunds		18	25	- 8	-30,6	100	133	- 34	-25,3
+ Spanish Government Treasury		0	0	0	-	2	23	- 21	-92,5
Corporation Tax		312	111	201	-	8 704	9 128	- 424	-4,6
Annual Return Outcome		121	78	43	55,4	7 779	7 740	39	0,5
+ AEAT Assessments		187	28	158	-	904	1 370	- 466	-34,0
+ Other Refunds		5	5	0	-1,0	21	18	2	13,8
Non-Residents Tax		97	114	- 17	-15,2	409	422	- 14	-3,3
VAT		3 922	3 954	- 32	-0,8	16 736	17 872	-1 136	-6,4
+ Yearly and Other		1 343	1 085	258	23,8	4 274	4 041	233	5,8
+ Monthly		2 315	2 623	- 308	-11,7	11 103	12 190	-1 087	-8,9
+ Basque Country Taxation Clearings (1)		0	0	0	-	663	924	- 262	-28,3
+ Navarre Taxation Clearings (1)		264	246	18	7,2	697	717	- 20	-2,8
Excise Taxes		103	82	21	26,0	449	391	59	15,0
Other		46	67	- 21	-31,3	466	456	9	2,0
TOTAL REFUNDS		7 520	7 718	- 198	-2,6	36 207	37 400	-1 193	-3,2
Personal Income Tax		4 893	4 746	147	3,1	29 504	28 474	1 030	3,6
+ Catholic Church Share		19	18	1	7,2	259	105	154	-
+ Local Administrations PIT Share		4 874	4 728	146	3,1	29 245	28 369	876	3,1
Local Administrations VAT Share		3 591	3 591	0	0,0	21 548	21 545	3	0,0
Local Administrations Excise Taxes Share		1 189	1 189	0	0,0	7 135	7 134	1	0,0
TOTAL REDUCTIONS		9 674	9 526	148	1,6	58 187	57 153	1 034	1,8
Personal Income Tax		7 934	8 137	- 203	-2,5	38 947	37 605	1 342	3,6
Corporation Tax		312	111	201	-	8 704	9 128	- 424	-4,6
Non-Residents Tax		97	114	- 17	-15,2	409	422	- 14	-3,3
VAT		7 513	7 545	- 32	-0,4	38 284	39 418	-1 133	-2,9
Excise Taxes		1 292	1 271	21	1,7	7 584	7 525	60	0,8
Other		46	67	- 21	-31,3	466	456	9	2,0
TOTAL REFUNDS AND REDUCTIONS		17 193	17 244	- 51	-0,3	94 394	94 553	- 159	-0,2

(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	249	738	1 480	45	149	2 662	611	7 712	3 482	87	206	12 099
Mar	242	213	2 115	70	127	2 767	853	7 925	5 597	157	333	14 866
Apr	2 711	269	3 941	151	192	7 264	3 564	8 194	9 538	308	526	22 130
May	2 838	197	3 277	39	206	6 557	6 402	8 392	12 815	346	732	28 687
Jun	3 041	312	3 922	103	143	7 520	9 443	8 704	16 736	449	874	36 207
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	21,4	45,6	-5,6	29,7	53,8	10,4	3,5	5,7	-8,4	41,0	-6,0	1,1
Mar	-2,1	-44,1	-4,8	6,2	-14,5	-9,7	1,8	3,2	-7,1	23,0	-9,4	-1,1
Apr	13,9	43,0	-4,5	20,1	2,6	3,7	10,8	4,2	-6,0	21,6	-5,4	0,4
May	12,6	-82,8	-13,0	-30,7	44,7	-14,1	11,5	-6,9	-7,9	12,2	4,8	-3,4
Jun	-10,3	-	-0,8	26,0	-21,1	-2,6	3,4	-4,6	-6,4	15,0	-0,5	-3,2
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	4 874	3 591	1 189	9 655	19	9 673	9 748	7 183	2 378	19 309	184	19 493
Mar	4 874	3 591	1 189	9 655	19	9 673	14 622	10 774	3 567	28 964	203	29 167
Apr	4 874	3 591	1 189	9 655	19	9 673	19 497	14 365	4 757	38 619	221	38 840
May	4 874	3 591	1 189	9 655	19	9 673	24 371	17 957	5 946	48 273	240	48 513
Jun	4 874	3 591	1 189	9 655	19	9 674	29 245	21 548	7 135	57 928	259	58 187
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					
	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	3,1	0,0	0,0	1,5	7,8	1,6	3,1	0,0	0,0	1,5	-	2,3
Mar	3,1	0,0	0,0	1,5	7,8	1,6	3,1	0,0	0,0	1,5	-	2,1
Apr	3,1	0,0	0,0	1,5	7,8	1,6	3,1	0,0	0,0	1,5	-	1,9
May	3,1	0,0	0,0	1,5	7,8	1,6	3,1	0,0	0,0	1,5	-	1,9
Jun	3,1	0,0	0,0	1,5	7,2	1,6	3,1	0,0	0,0	1,5	-	1,8
Jul												
Aug												
Sep												
Oct												
Nov												
Dec												



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

Year: 2024 ▼ Month: JUNE ▼

	MONTH			YEAR-TO-DATE		
	2024	2023	%	2024	2023	%
Personal Income Tax	8.106	7.234	12,1	64.949	59.167	9,8
Payroll Withholdings	7.112	6.462	10,1	56.465	51.966	8,7
- Public Administrations	3.094	2.843	8,9	16.869	15.505	8,8
- Large Corporations	4.298	3.509	22,5	26.557	23.870	11,3
- Small Corporations	62	58	8,0	12.750	12.037	5,9
- Other receipts	-342	53	-	288	554	-48,0
- Annual Return Outcome	268	240	11,6	1.079	1.008	7,1
- AEAT Assessments.	106	74	42,7	456	488	-6,6
Corporation Tax	616	407	51,5	13.152	11.916	10,4
- Annual Return Outcome	111	58	91,0	825	742	11,3
- AEAT Assessments.	216	124	73,8	763	720	6,0
VAT	8.069	6.934	16,4	62.658	60.330	3,9
- Import	2.218	1.908	16,2	11.091	11.941	-7,1
- Large Corporations	4.786	4.289	11,6	29.632	28.110	5,4
- Small Corporations	174	152	14,6	17.973	17.144	4,8
- Other receipts	892	585	52,3	3.962	3.136	26,4
Excise Taxes	1.976	1.828	8,1	10.916	10.351	5,5
- Alcohol	64	69	-6,7	445	451	-1,2
- Beer	30	30	0,8	165	164	0,5
- Fuels	1.068	1.024	4,3	6.349	6.241	1,7
- Tobacco	672	628	7,0	3.202	3.083	3,9
- Electricity	80	14	-	376	96	-
- Non-Reusable Plastic Packaging	61	61	-0,9	353	284	24,0
- Coal	0	1	-	14	19	-28,0
- Other	1	1	1,6	13	12	6,9
Other Gross Receipts	1.383	1.177	17,5	7.381	6.784	8,8
TOTAL GROSS RECEIPTS	20.151	17.580	14,6	159.055	148.547	7,1



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

	Year: 2024 ▼ Month: JUNE ▼					
	MONTH			YEAR-TO-DATE		
	2024	2023	%	2024	2023	%
Personal Income Tax	8 528	7 234	17,9	64 949	59 167	9,8
Payroll Withholdings	7 518	6 462	16,3	56 465	51 966	8,7
- Public Administrations	3 094	2 843	8,9	16 869	15 505	8,8
- Large Corporations	4 298	3 509	22,5	26 557	23 870	11,3
- Small Corporations	62	58	8,0	12 750	12 037	5,9
- Other receipts	64	53	21,2	288	554	-48,0
- Annual Return Outcome	268	240	11,6	1 079	1 008	7,1
- AEAT Assessments.	106	74	42,7	456	488	-6,6
Corporation Tax	623	407	53,2	13 152	11 916	10,4
- Annual Return Outcome	111	58	91,0	825	742	11,3
- AEAT Assessments.	216	124	73,8	763	720	6,0
VAT	8 069	6 934	16,4	62 658	60 330	3,9
- Import	2 218	1 908	16,2	11 091	11 941	-7,1
- Large Corporations	4 786	4 289	11,6	29 632	28 110	5,4
- Small Corporations	174	152	14,6	17 973	17 144	4,8
- Other receipts	892	585	52,3	3 962	3 136	26,4
Excise Taxes	2 012	1 828	10,1	10 916	10 351	5,5
- Alcohol	65	69	-5,3	445	451	-1,2
- Beer	30	30	0,8	165	164	0,5
- Fuels	1 096	1 024	7,0	6 349	6 241	1,7
- Tobacco	672	628	7,0	3 202	3 083	3,9
- Electricity	82	14	-	376	96	-
- Non-Reusable Plastic Packaging	66	61	7,3	353	284	24,0
- Coal	0	1	-	14	19	-28,0
- Other	1	1	1,6	13	12	6,9
Other Gross Receipts	1 422	1 177	20,8	7 381	6 784	8,8
TOTAL GROSS RECEIPTS	20 655	17 580	17,5	159 055	148 547	7,1



Table 3.1
HOMOGENEOUS TAX REVENUE. ABSTRACT. MONTH AMENDED
(€ million)

Year: 2024	▼	Month: JUNE	▼
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	MONTH			YEAR-TO-DATE		
	2024	2023	%	2024	2023	%
PIT, Total Revenue	5.047	3.825	31,9	55.247	49.931	10,6
<i>Total adjustments</i>	-1.284	-409	-	671	1.130	-40,6
+ Different refunds schedules in 2019/2020	-1.348	-434	-	224	1.000	-77,6
+ Public Administrations payroll withholdings	-6	0	-	0	0	-
+ Other	70	25	-	447	130	-
PIT, Homogeneous	3.763	3.417	10,1	55.918	51.061	9,5
CT, Total Revenue	304	296	2,7	4.449	2.788	59,6
<i>Total adjustments</i>	-43	-62	31,6	5.876	6.507	-9,7
+ Different refunds schedules in 2020/2019	-67	-62	-8,2	5.336	5.266	1,3
+ Other	25	0	-	540	1.241	-56,5
CT, Homogeneous	262	234	11,8	10.324	9.295	11,1
VAT, Total Revenue	4.147	2.979	39,2	45.921	42.458	8,2
<i>Total adjustments</i>	90	308	-70,9	93	880	-89,4
+ Different refunds schedules in 2020/2019	333	327	1,8	147	747	-80,3
+ Other	-243	-19	-	-54	133	-
VAT, Homogeneous	4.237	3.288	28,9	46.014	43.338	6,2
Excise Taxes, Total Revenue	1.874	1.746	7,3	10.466	9.961	5,1
<i>Total adjustments</i>	41	41	0,0	251	251	0,0
+ Tobacco yield in Basque Country and Navarra	41	41	0,0	251	251	0,0
+ Other	0	0	-	0	0	-
Excise Taxes, Homogeneous	1.915	1.787	7,1	10.717	10.212	5,0
Other Revenue	1.240	997	24,5	6.506	5.905	10,2
<i>Total adjustments</i>	15	36	-58,2	-217	-208	-4,4
+ Levy on radio and electric spectrum use	-3	36	-	-217	-190	-14,3
+ Other	19	0	-	0	-18	98,2
Other Homogeneous Revenue	1.256	1.033	21,6	6.289	5.697	10,4
HOMOGENEOUS TOTAL REVENUE	11.431	9.759	17,1	129.263	119.602	8,1



Table 3.1
HOMOGENEOUS TAX REVENUE. ABSTRACT
(€ million)

Year: 2024 ▼ Month: JUNE ▼

	MONTH			YEAR-TO-DATE		
	2024	2023	%	2024	2023	%
PIT, Total Revenue	5 469	3 825	43,0	55 247	49 931	10,6
<i>Total adjustments</i>	-1 706	- 409	-	671	1 130	-40,6
+ Different refunds schedules in 2019/2020	-1 348	- 434	-	224	1 000	-77,6
+ Public Administrations payroll withholdings	- 6	0	-	0	0	-
+ Other	- 352	25	-	447	130	-
PIT, Homogeneous	3 763	3 417	10,1	55 918	51 061	9,5
CT, Total Revenue	311	296	5,1	4 449	2 788	59,6
<i>Total adjustments</i>	- 49	- 62	20,5	5 876	6 507	-9,7
+ Different refunds schedules in 2020/2019	- 67	- 62	-8,2	5 336	5 266	1,3
+ Other	18	0	-	540	1 241	-56,5
CT, Homogeneous	262	234	11,8	10 324	9 295	11,1
VAT, Total Revenue	4 147	2 979	39,2	45 921	42 458	8,2
<i>Total adjustments</i>	90	308	-70,9	93	880	-89,4
+ Different refunds schedules in 2020/2019	333	327	1,8	147	747	-80,3
+ Other	- 243	- 19	-	- 54	133	-
VAT, Homogeneous	4 237	3 288	28,9	46 014	43 338	6,2
Excise Taxes, Total Revenue	1 910	1 746	9,3	10 466	9 961	5,1
<i>Total adjustments</i>	5	41	-87,8	251	251	0,0
+ Tobacco yield in Basque Country and Navarra	41	41	0,0	251	251	0,0
+ Other	- 36	0	-	0	0	-
Excise Taxes, Homogeneous	1 915	1 787	7,1	10 717	10 212	5,0
Other Revenue	1 279	997	28,4	6 506	5 905	10,2
<i>Total adjustments</i>	- 24	36	-	- 217	- 208	-4,4
+ Levy on radio and electric spectrum use	- 3	36	-	- 217	- 190	-14,3
+ Other	- 20	0	-	0	- 18	98,2
Other Homogeneous Revenue	1 256	1 033	21,6	6 289	5 697	10,4
HOMOGENEOUS TOTAL REVENUE	11 431	9 759	17,1	129 263	119 602	8,1



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	15 783	265	7 952	1 694	1 099	26 793	15 783	265	7 952	1 694	1 099	26 793
Feb	7 384	- 250	14 192	1 468	953	23 748	23 168	15	22 144	3 162	2 052	50 541
Mar	6 646	- 267	2 814	1 541	702	11 436	29 814	- 252	24 957	4 704	2 754	61 977
Apr	13 485	9 069	10 055	2 075	904	35 587	43 299	8 816	35 012	6 778	3 658	97 564
May	4 346	245	5 038	1 646	1 006	12 280	47 644	9 061	40 050	8 424	4 664	109 844
Jun	3 417	234	3 288	1 787	1 033	9 759	51 061	9 295	43 338	10 212	5 697	119 602
Jul	25 222	930	11 588	1 877	986	40 603	76 283	10 225	54 926	12 089	6 683	160 205
Aug	6 337	8 980	5 889	1 895	1 649	24 750	82 620	19 205	60 815	13 984	8 332	184 955
Sep	5 700	- 52	4 087	1 860	795	12 389	88 320	19 153	64 901	15 844	9 127	197 345
Oct	13 246	17 257	12 078	1 887	875	45 342	101 566	36 410	76 979	17 730	10 002	242 687
Nov	11 216	- 845	4 954	1 830	884	18 040	112 782	35 565	81 933	19 560	10 886	260 727
Dec	7 933	755	2 900	1 697	1 030	14 315	120 715	36 320	84 833	21 257	11 917	275 042
2024												
Jan	16 833	350	7 956	1 654	1 134	27 926	16 833	350	7 956	1 654	1 134	27 926
Feb	8 233	- 132	15 152	1 812	991	26 056	25 066	218	23 108	3 465	2 125	53 983
Mar	7 425	- 244	3 240	1 541	752	12 714	32 491	- 26	26 349	5 006	2 877	66 697
Apr	14 788	9 796	10 669	1 904	920	38 076	47 279	9 770	37 017	6 910	3 796	104 773
May	4 876	293	4 760	1 892	1 237	13 059	52 155	10 063	41 778	8 803	5 034	117 832
Jun	3 763	262	4 237	1 915	1 256	11 431	55 918	10 324	46 014	10 717	6 289	129 263
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	12,9	0,5	2,6	9,1	6,5	9,7	12,9	0,5	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	10,0	-	2,6	-5,1	9,2	3,4	10,5	-97,2	1,7	-3,5	9,6	4,3
Mar	11,4	-	1,3	-1,7	1,5	4,0	10,7	-	1,6	-2,9	7,4	4,3
Apr	9,5	22,0	7,0	1,1	-7,0	10,6	10,3	10,7	3,1	-1,7	3,4	6,5
May	6,9	12,3	0,6	-0,5	2,3	3,0	10,0	10,7	2,8	-1,5	3,2	6,1
Jun	9,6	-13,9	-12,0	7,2	8,7	0,2	10,0	9,9	1,5	-0,1	4,2	5,6
Jul	8,4	1,2	1,8	2,9	6,0	5,9	9,4	9,1	1,6	0,4	4,4	5,7
Aug	10,2	12,2	-10,1	6,3	-	8,4	9,5	10,5	0,3	1,2	16,4	6,0
Sep	10,7	3,7	-0,5	1,3	-15,2	3,5	9,6	10,6	0,2	1,2	12,7	5,9
Oct	9,0	8,7	-0,1	5,8	-6,2	5,8	9,5	9,7	0,2	1,6	10,8	5,9
Nov	11,5	9,6	-8,5	11,6	-12,5	5,0	9,7	10,2	-0,4	2,5	8,4	5,8
Dec	9,9	-	31,7	3,4	16,1	20,8	9,7	12,9	0,5	2,6	9,1	6,5
2024												
Ene	6,7	32,3	0,1	-2,4	3,1	4,2	6,7	32,3	0,1	-2,4	3,1	4,2
Feb	11,5	46,9	6,8	23,4	4,1	9,7	8,2	-	4,4	9,6	3,6	6,8
Mar	11,7	8,8	15,2	0,0	7,1	11,2	9,0	89,7	5,6	6,4	4,5	7,6
Abr	9,7	8,0	6,1	-8,2	1,7	7,0	9,2	10,8	5,7	1,9	3,8	7,4
May	12,2	19,7	-5,5	15,0	23,0	6,3	9,5	11,1	4,3	4,5	7,9	7,3
Jun	10,1	11,8	28,9	7,1	21,6	17,1	9,5	11,1	6,2	5,0	10,4	8,1
Jul												
Ago												
Sep												
Oct												
Nov												
Dic												



III. CHARTS



MONTHLY

TAX REVENUE

CHART 1.1 € billion and 12 M CMA

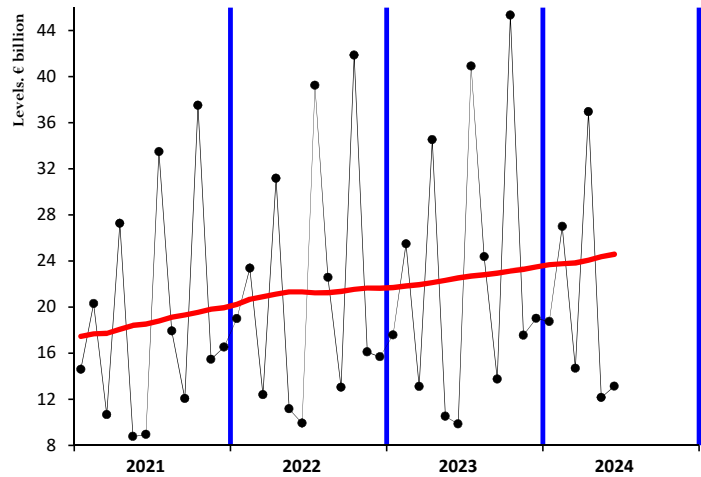


CHART 1.2 Annual and 12 M CMA rate

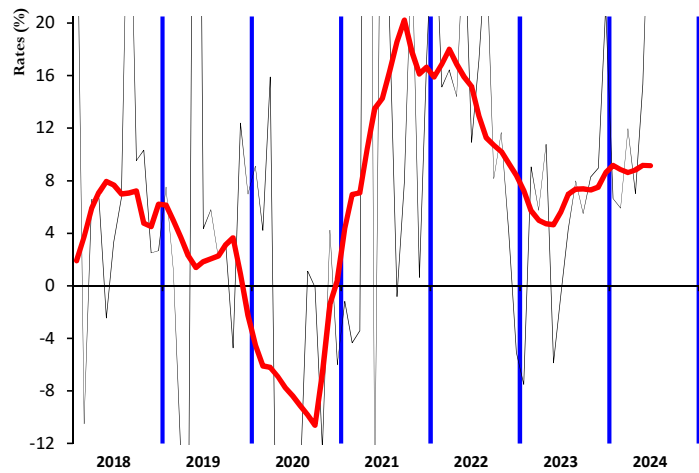
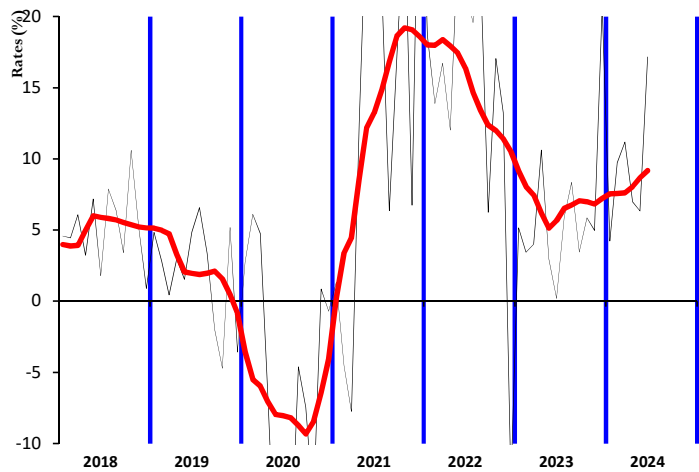


CHART 1.3 HOMOGENEOUS: Annual and 12 M CMA





PIT

CORPORATION TAX

CHART 2.1 € billion and 12 M CMA

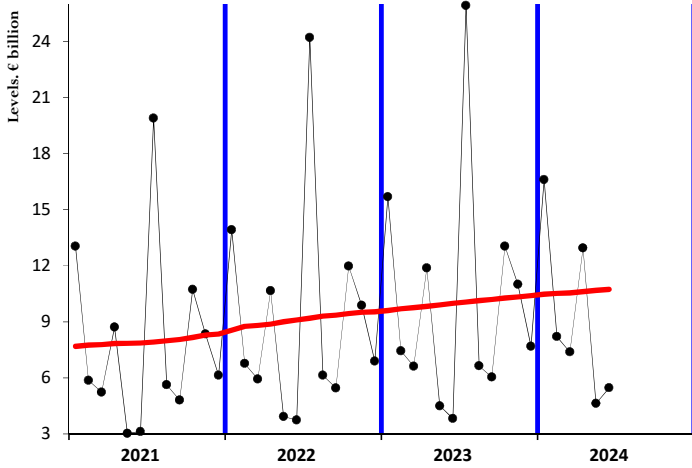


CHART 3.1 € billion and 12 M CMA

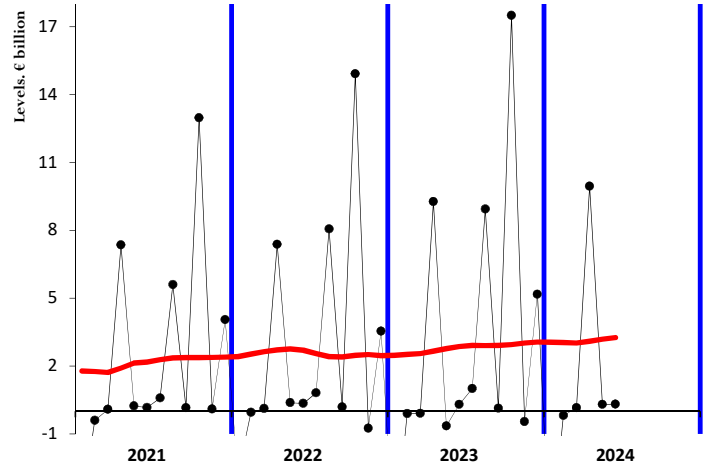


CHART 2.2 Annual and 12 M CMA rate

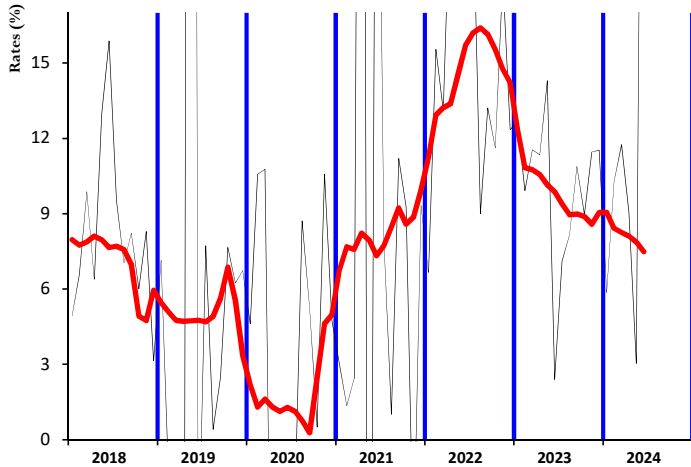


CHART 3.2 Annual and 12 M CMA rate

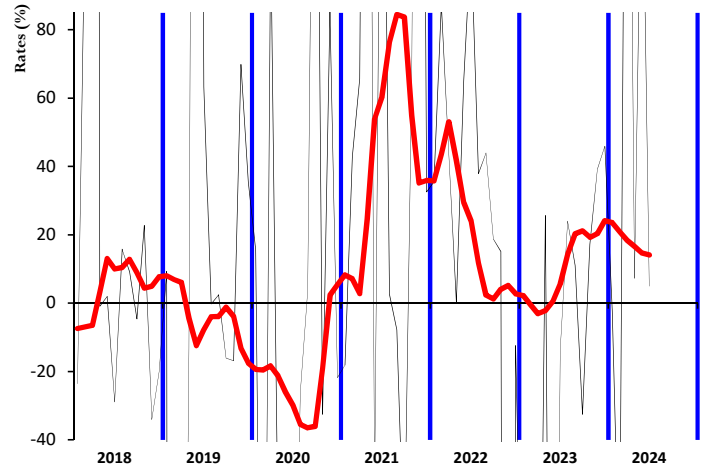


CHART 2.3 HOMOGENEOUS: Annual and 12 M CMA

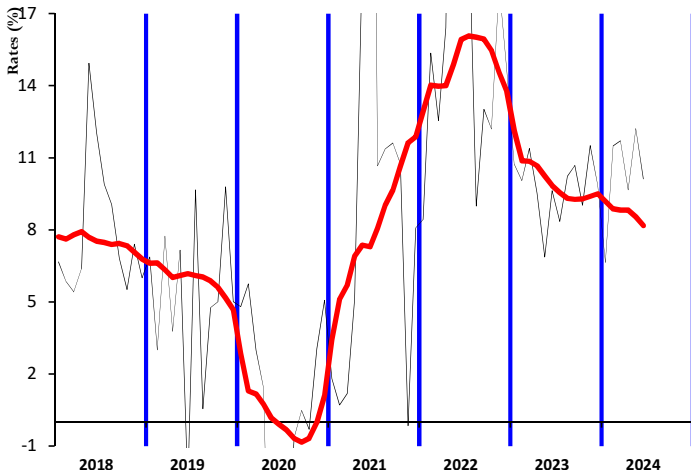
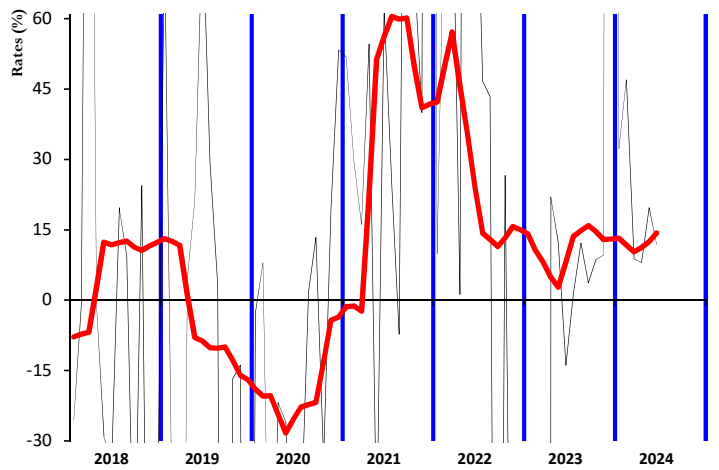


CHART 3.3 HOMOGENEOUS: Annual and 12 M CMA





VAT

EXCISE TAXES

CHART 4.1 € billion and 12 M CMA

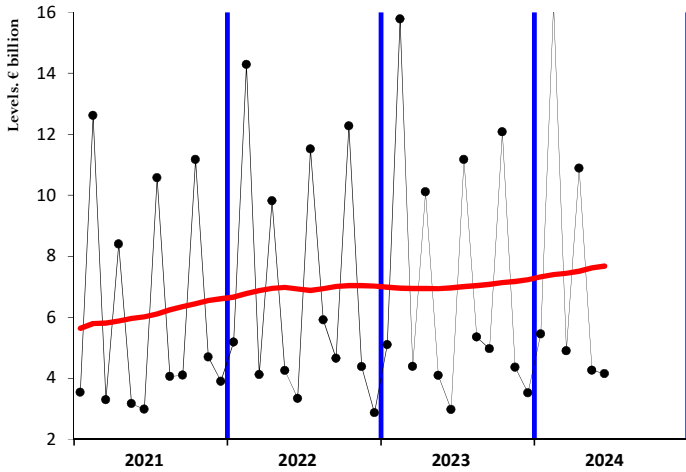


CHART 5.1 € million and 12 M CMA

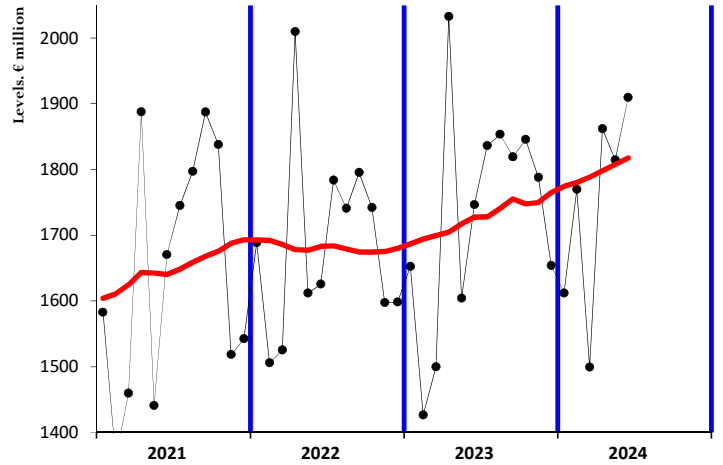


CHART 4.2 Annual and 12 M CMA rate

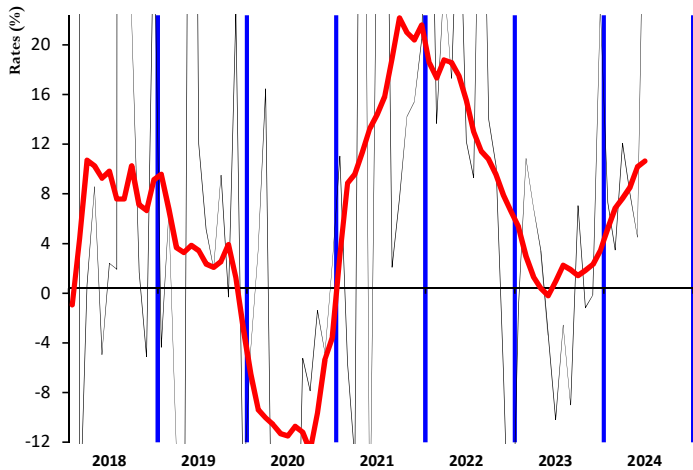


CHART 5.2 Annual and 12 M CMA rate

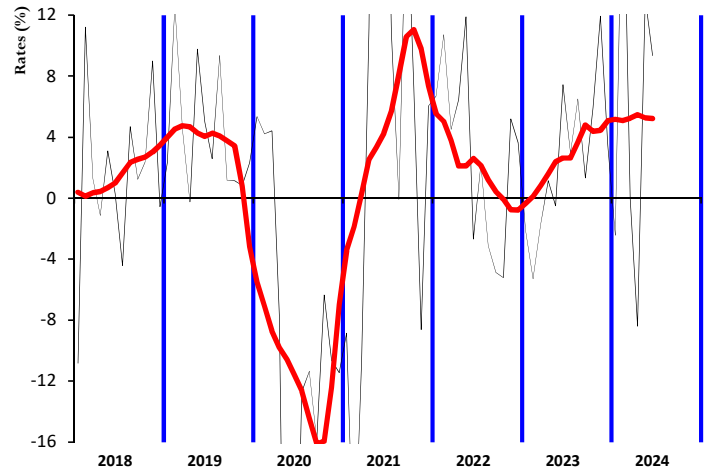


CHART 4.3 HOMOGENEOUS: Annual and 12 M CMA

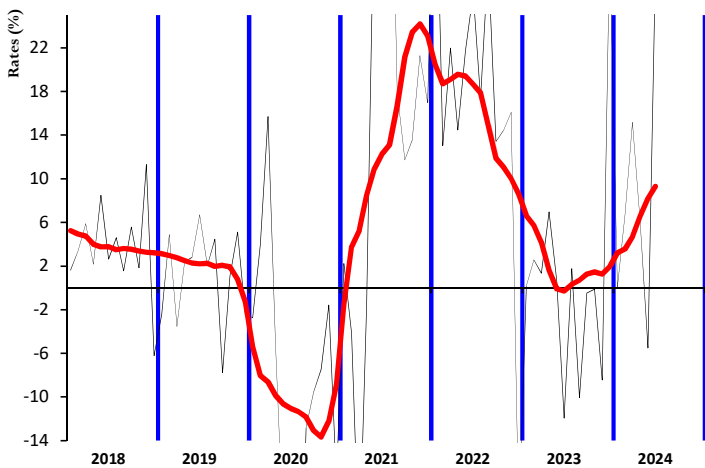
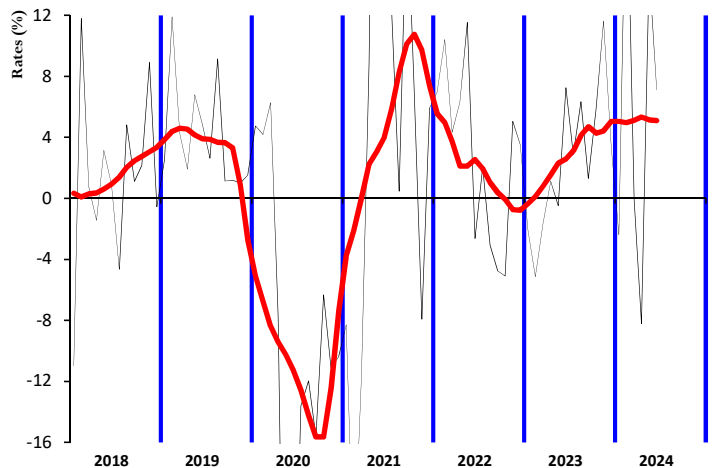


CHART 5.3 HOMOGENEOUS: Annual and 12 M CMA





QUARTERLY

TAX REVENUE (quarterly)

CHART 1T.1 TOTAL: annual and smoothed rate

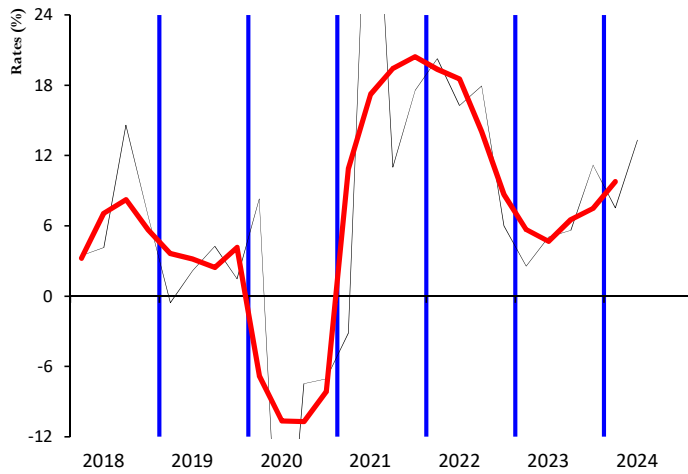
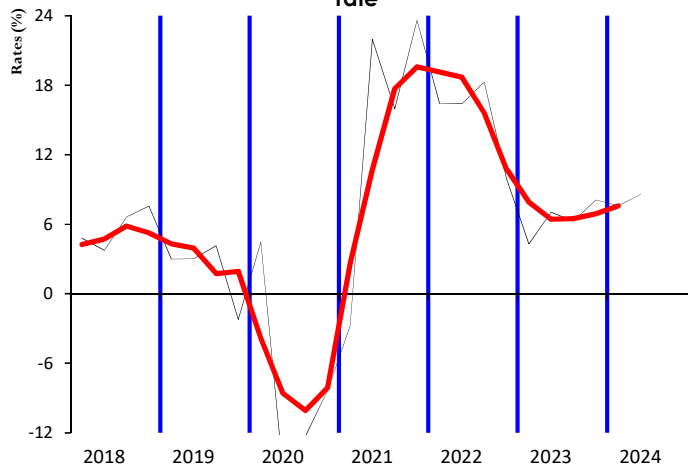


CHART 1T.2 HOMOGENEOUS: annual and smoothed rate





PIT (quarterly)

CORPORATION TAX (quarterly)

CHART 2T.1 TOTAL: annual and smoothed rate

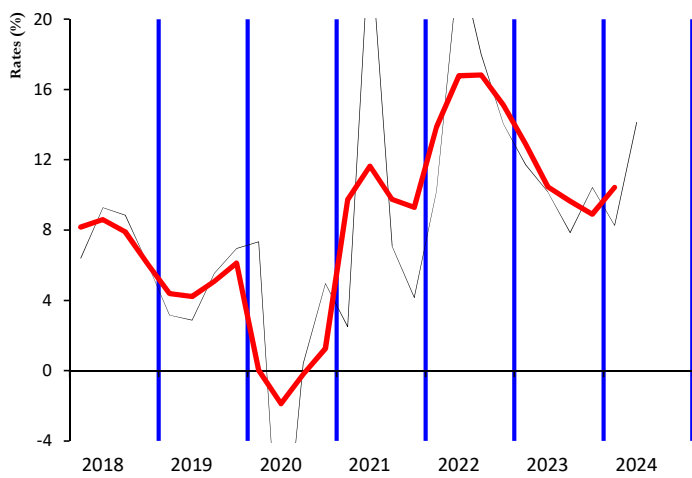


CHART 3T.1 TOTAL: annual and smoothed rate

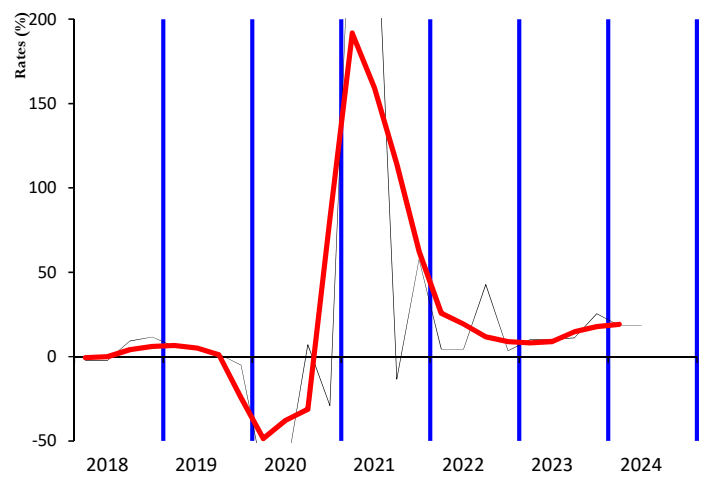


CHART 2T.2 HOMOGENEOUS: annual and smoothed rate

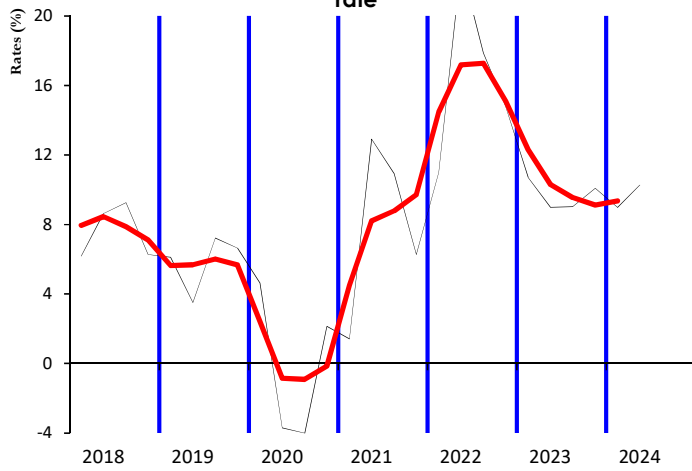
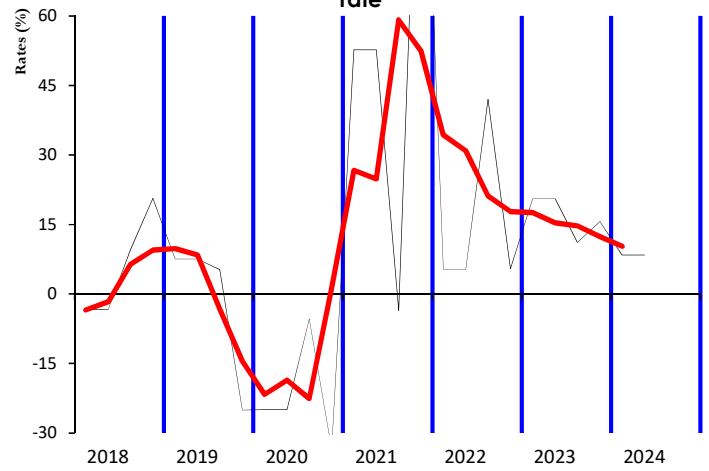


CHART 3T.2 HOMOGENEOUS: annual and smoothed rate





VAT (quarterly)

EXCISE TAXES (quarterly)

CHART 4T.1 TOTAL: annual and smoothed rate

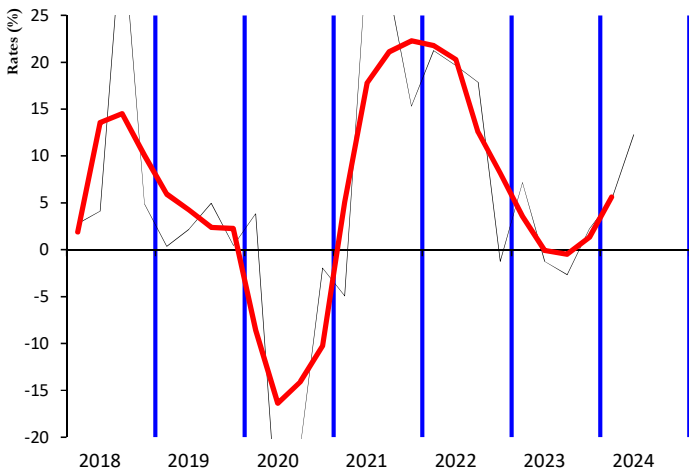


CHART 5T.1 TOTAL: annual and smoothed rate

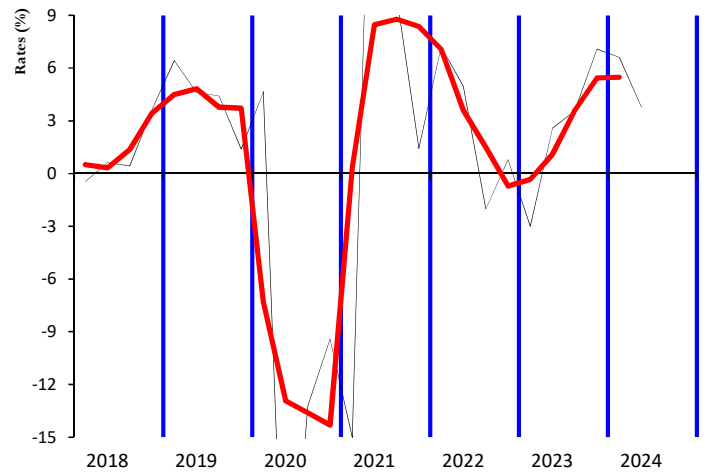


CHART 4T.2 HOMOGENEOUS: annual and smoothed rate

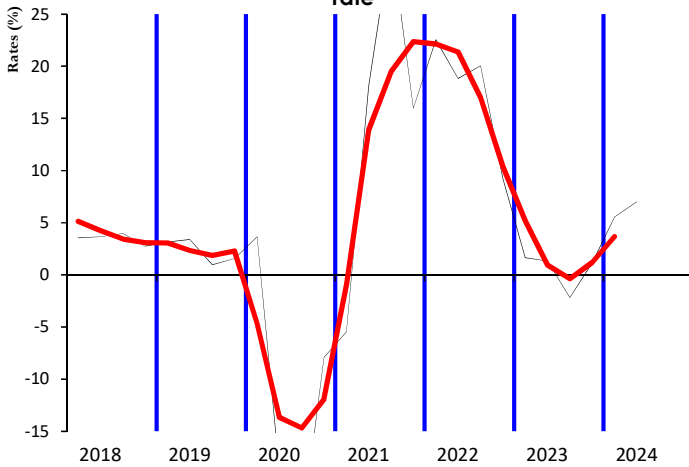
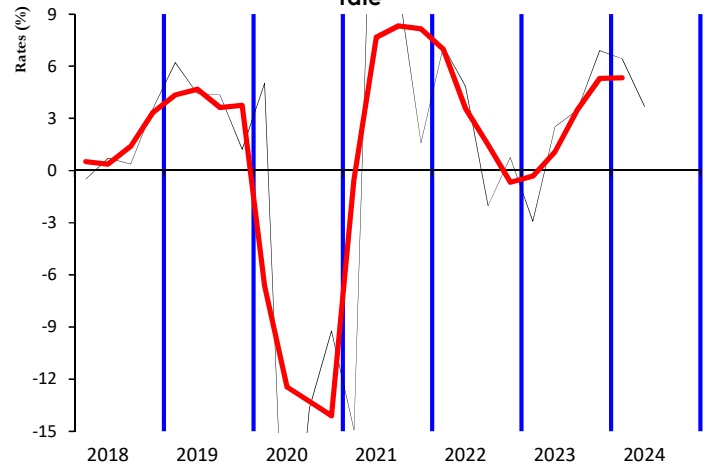


CHART 5T.2 HOMOGENEOUS: annual and smoothed rate





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. June.

Personal Income Tax:

Monthly PIT withholdings (large companies and public sector).
2023 Annual return campaign.

VAT:

Monthly self-assessments (April).

Manufacturing Excise Taxes:

Alcohol, Beer and Intermediate Products: March payments for large companies.
Fuels, Tobacco, Electricity, Tax on Non-Reusable Plastic Packaging and Insurance Premium Tax: May

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