

## Taxpayer's simplified calendar 2023 for individuals

Only the months in which you have to file returns for any of the models included in this calendar are shown (models 100, 115, 180, 303 and 714).



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# Annual calendar

## January 2023

L	M	X	J	V	S	D
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

## March 2023

L	M	X	J	V	S	D
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

## April 2023

L	M	X	J	V	S	D
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

## May 2023

L	M	X	J	V	S	D
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**May 2023**

L	M	X	J	V	S	D
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

**June 2023**

L	M	X	J	V	S	D
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

**July 2023**

L	M	X	J	V	S	D
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

**October 2023**

L	M	X	J	V	S	D
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29

L	M	X	J	V	S	D
30	31					

November 2023

L	M	X	J	V	S	D
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

January 2024

L	M	X	J	V	S	D
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	22	26	27	28
29	30	31				

# January

January 2023

L	M	X	J	V	S	D
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

## Until 20 January

## Income Tax

Withholdings and income on account of earnings from work, economic activities, prizes and certain capital gains and income allocations, profits derived from shares and participations of Collective Investment Institutions, rental income from urban real estate, movable capital, authorized persons and balances in accounts.

- Fourth quarter 2022: 115

## Until January 30

### VAT (Value Added Tax)

- Fourth quarter 2022. Self-assessment 303

## Until January 31

## Income Tax

Withholdings and income on account of earnings from work, economic activities, prizes and certain capital gains and income allocations, profits derived from shares and participations of Collective Investment Institutions, rental income from urban real estate, movable capital, authorized persons and balances in accounts.

- Annual summary 2022: 180

## March

March 2023						
L	M	X	J	V	S	D
		1	2	3	4	5
6	7	<u>8</u>	9	10	11	12
13	14	<u>15</u>	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

## Since March 8

### Income and Wealth Taxes

- Reference number request

## Since March 15

- Access to tax data
- App

## April

April 2023						
L	M	X	J	V	S	D
					1	2
3	4	5	6	7	8	9
10	<u>11</u>	12	13	14	15	16
17	18	19	<u>20</u>	21	22	23
24	25	26	27	28	29	30

## From April 11 to June 30

### Income and Assets

- Online presentation of the 2022 Income and 2022 Asset declarations

**Tax returns requiring payment made by direct debit until 27 June**

## Until April 20

### Income Tax

Withholdings and income on account of earnings from work, economic activities, prizes and certain capital gains and income allocations, profits derived from shares and participations of Collective Investment Institutions, rental income from urban real estate, movable capital, authorized persons and balances in accounts.

- First quarter 2023: 115

### VAT (Value Added Tax)

- First quarter 2023. Self-assessment 303

## May

May 2023						
L	M	X	J	V	S	D
1	2	3	4	<u>5</u>	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

### From May 5 to June 30

#### Income Tax

- Presentation by telephone of the 2022 Income Tax return (We will call you Plan)

## June

June 2023						
L	M	X	J	V	S	D
			<u>1</u>	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	<u>27</u>	28	29	<u>30</u>		

### From June 1 to June 30

#### Income Tax

- Presentation of the 2022 Income Tax return at the Tax Agency offices

### Until June 27

## Income and Wealth Taxes

- Annual Income and Assets Declaration 2022 with results to be deposited with direct debit: D-100, D-714

### Until June 30th

## Income and Wealth Taxes

- Annual Income and Assets Declaration 2022 with result to be returned, waiver of refund, negative and to enter without direct debit for the first installment: D-100, D-714

## July

July 2023						
L	M	X	J	V	S	D
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	<u>20</u>	21	22	23
24	25	26	27	28	29	30
31						

### Until July 20

## VAT (Value Added Tax)

- Second quarter 2023. Self-assessment 303

## October

October 2023						
L	M	X	J	V	S	D
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15



L	M	X	J	V	S	D
16	17	18	19	<u>20</u>	21	22
23	24	25	26	27	28	29
30	31					

## Until 20 October

### Income Tax

Withholdings and income on account of earnings from work, economic activities, prizes and certain capital gains and income allocations, profits derived from shares and participations of Collective Investment Institutions, rental income from urban real estate, movable capital, authorized persons and balances in accounts.

- Third quarter 2023:115

### VAT (Value Added Tax)

- Third quarter 2023. Self-assessment 303

## November

### November 2023

L	M	X	J	V	S	D
		1	2	3	4	5
<u>6</u>	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

## Until November 6

### Income Tax

- Income of the second installment of the 2022 annual declaration, if the payment was split: 102

## January 2024

January 2024

L	M	X	J	V	S	D
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
<u>22</u>	23	24	22	26	27	28
29	<u>30</u>	<u>31</u>				

Until January 22, 2024

**Income Tax**

Withholdings and income on account of earnings from work, economic activities, prizes and certain capital gains and income allocations, profits derived from shares and participations of Collective Investment Institutions, rental income from urban real estate, movable capital, authorized persons and balances in accounts.

- Fourth quarter 2023: 115

Until January 30

**VAT**

- Fourth quarter 2023: Self-assessment 303

Until January 31

**Income Tax**

Withholdings and income on account of earnings from work, economic activities, prizes and certain capital gains and income allocations, profits derived from shares and participations of Collective Investment Institutions, rental income from urban real estate, movable capital, authorized persons and balances in accounts.

- Annual summary 2023: 180

## Deadlines for submitting self-assessments with direct debit

The deadline for submitting **self-assessments** with **direct debit** will depend on the end of the submission deadline for each form. Thus, if the expiration of the submission period coincides with a non-business day, the period ends on the first following business day and the direct debit period will generally be extended by the same number of days that the deadline is extended. presentation of said declaration . Below are the general and direct debit deadlines for each model, corresponding to the year 2023:

MODEL	BANK DOMICILIATION DEADLINE YEAR 2023	DUE SUBMISSION DEADLINE YEAR 2023
Model <b>100 and 714</b>	Until June 27	Until June 30
Model <b>115</b>	January 1 to 15, April, July and October	January 1 to 20, April, July and October
Model <b>303</b> (quarterly obligation)	January 1 to 25 and April 1 to 15, July and October	January 1 to 30 and April 1 to 20, July and October

## News for this year

For the self-assessments of **form 303** -VAT self-assessment- corresponding to the year 2023 and following, the presentation through the web form, which allows the model to be printed for presentation on “pre-declaration” paper, disappears. . However, and only for taxpayers who until now have been able to use the pre-declaration, a payment document can be obtained and printed that will allow payment to be made at a collaborating entity.

## Income and Heritage campaign dates

We remind you of the dates to prepare your 2022 Income Tax return:

- **April 11** until June 30, 2023: online presentation of the 2022 Income and Asset declarations.
- **May 5** until June 30, 2023: The Tax Agency can prepare your 2022 Income Tax return by phone (appointment request from May 3 to June 29).
- **June 1-30** 2023: The Tax Agency will be able to prepare your 2022 Income Tax return in person at its offices (appointment request from May 25 to June 29).

To be assisted by the Tax Agency both by telephone and in person, **make an appointment in advance** , online or by calling the following telephone numbers: 91 535 73 26 / 901 12 12 24 or 91 553 00 71 / 901 22 33 44.

# File and consult returns by form

## Form 100

Personal Income Tax. Tax return and deposit or refund documents.

## Form 115

Withholdings and payment on account. Income or yields from the leasing or sub-letting of urban buildings.

## Form 180

Informative declaration Withholdings and payments on account on certain income or earnings from the letting or subletting of urban buildings.

## Form 303

VAT. Self-assessment.

## Form 714

Wealth Tax

# Glossary of abbreviations

1. AEAT: State Revenue Office
2. ID: National ID Card
3. Personal income tax: Personal Income Tax
4. VAT: Value Added Tax
5. NIE: Alien identification number
6. NIF: Tax ID Number (NIF)

## Glossary of abbreviations

1. VAT: Value Added Tax



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