

Simplified 2024 taxpayer calendar for individuals

Only the months in which you have to submit declarations for any of the models included in this calendar are shown (models 100, 303, 714 and 718).



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- **Glossary of abbreviations**

Annual calendar

| 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 | 25 | 26 | 27 | 28 |
| 29 | <u>30</u> | 31 | | | | |

| March 2024 | | | | | | |
|------------|-----------|----|----|----|----|----|
| L | M | X | J | V | S | D |
| | | | | 1 | 2 | 3 |
| 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 11 | <u>12</u> | 13 | 14 | 15 | 16 | 17 |
| 18 | <u>19</u> | 20 | 21 | 22 | 23 | 24 |
| 25 | 26 | 27 | 28 | 29 | 30 | 31 |

| April 2024 | | | | | | |
|------------|----|----------|----|----|----|----|
| L | M | X | J | V | S | D |
| 1 | 2 | <u>3</u> | 4 | 5 | 6 | 7 |
| 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 15 | 16 | 17 | 18 | 19 | 20 | 21 |
| <u>22</u> | 23 | 24 | 25 | 26 | 27 | 28 |
| 29 | 30 | | | | | |

| May 2024 | | | | | | |
|----------|---|---|---|---|---|---|
| L | M | X | J | V | S | D |
| | | 1 | 2 | 3 | 4 | 5 |

| L | M | X | J | V | S | D |
|----|----------|----|----|----|----|----|
| 6 | <u>7</u> | 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 2024 | | | | | | |
|-----------|----|-----------|----|----|----|----|
| L | M | X | J | V | S | D |
| | | | | | 1 | 2 |
| <u>3</u> | 4 | 5 | 6 | 7 | 8 | 9 |
| 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| 24 | 25 | <u>26</u> | 27 | 28 | 29 | 30 |

| July 2024 | | | | | | |
|-----------|----|-----------|----|----|----|----|
| 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 |
| <u>22</u> | 23 | 24 | 25 | 26 | 27 | 28 |
| 29 | 30 | <u>31</u> | | | | |

| October 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 |
| <u>21</u> | 22 | 23 | 24 | 25 | 26 | 27 |
| 28 | 29 | 30 | 31 | | | |

| November 2024 | | | | | | |
|---------------|---|---|---|---|---|---|
| L | M | X | J | V | S | D |

| November 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 |
| 25 | 26 | 27 | 28 | 29 | 30 | |

| January 2025 | | | | | | |
|--------------|----|----|----|----|----|----|
| 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 | | |

January

| 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 | 25 | 26 | 27 | 28 |
| 29 | 30 | 31 | | | | |

Until January 30th

VAT

- Fourth quarter 2023. Self-assessment 303

March

| March 2024 | | | | | | |
|------------|-----------|----|----|----|----|----|
| L | M | X | J | V | S | D |
| | | | | 1 | 2 | 3 |
| 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 11 | <u>12</u> | 13 | 14 | 15 | 16 | 17 |
| 18 | <u>19</u> | 20 | 21 | 22 | 23 | 24 |
| 25 | 26 | 27 | 28 | 29 | 30 | 31 |

Since March 12th

- Request for reference number

Since March 19th

- Access to tax data
- App

April

| April 2024 | | | | | | |
|------------|----|----------|----|----|----|----|
| L | M | X | J | V | S | D |
| 1 | 2 | <u>3</u> | 4 | 5 | 6 | 7 |
| 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 15 | 16 | 17 | 18 | 19 | 20 | 21 |
| <u>22</u> | 23 | 24 | 25 | 26 | 27 | 28 |
| 29 | 30 | | | | | |

From April 3rd to July 1st

Income and Assets

- Online filing of 2023 Income Tax and 2023 Wealth Tax returns

With a result to be paid by direct debit, until June 26

Until April 22nd

VAT

- First quarter 2024. Self-assessment 303

May

| May 2024 | | | | | | |
|----------|----------|----|----|----|----|----|
| L | M | X | J | V | S | D |
| | | 1 | 2 | 3 | 4 | 5 |
| 6 | <u>7</u> | 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 7th to July 1st

Income Tax

- Filing your 2023 Income Tax Return by phone

June

| June 2024 | | | | | | |
|-----------|----|-----------|----|----|----|----|
| L | M | X | J | V | S | D |
| | | | | | 1 | 2 |
| <u>3</u> | 4 | 5 | 6 | 7 | 8 | 9 |
| 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| 24 | 25 | <u>26</u> | 27 | 28 | 29 | 30 |

From June 3rd to July 1st

Income Tax

- Filing of the 2023 Income Tax Return at the Tax Agency offices

Until June 26th

Income and Wealth Taxes

- Annual Income and Assets Declaration 2023 with the result to be paid by direct debit: D-100, D-714

July

| July 2024 | | | | | | |
|-----------|----|-----------|----|----|----|----|
| 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 |
| <u>22</u> | 23 | 24 | 25 | 26 | 27 | 28 |
| 29 | 30 | <u>31</u> | | | | |

Until 1 July

Income and Wealth Taxes

- Annual Income and Assets Declaration 2023 with a result to be refunded, waiver of the refund, negative and to enter without direct debit of the first installment: D-100, D-714

Until July 22nd

VAT

- Second quarter 2024. Self-assessment 303

Until July 31st

Temporary solidarity tax on large fortunes

- Year 2023: 718

October

| October 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 |
| <u>21</u> | 22 | 23 | 24 | 25 | 26 | 27 |
| 28 | 29 | 30 | 31 | | | |

Until October 21st

VAT

- Third quarter 2024. Self-assessment 303

November

| November 2024 | | | | | | |
|---------------|----------|----|----|----|----|----|
| 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 | |

until the 5th of November

Income Tax

- Payment of the second installment of the 2023 annual declaration, if the payment was split: 102

January 2025

| January 2025 | | | | | | |
|--------------|----|----|-----------|----|----|----|
| 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 January 30th

VAT

- Fourth quarter 2024: Self-assessment 303

Deadlines for filing self-assessments with direct debit

The deadline for submitting **self-assessments** with **direct debit** will depend on the end of the submission period for each model. Thus, if the deadline for submission coincides with a non-working day, the deadline ends on the first following working day and the direct debit period will generally be extended by the same number of days as the deadline for submission of said declaration is extended. Below are the general and direct debit deadlines for each model, corresponding to the year 2024:

| MODEL | BANK DOMICILIATION DEADLINE YEAR 2024 | DEADLINE FOR SUBMISSION YEAR 2024 |
|--------------------------|--|--|
| Model 100 and 714 | Until June 26th | Until July 1st |
| Model 102 | Until September 30 (for taxpayers who have domiciled the first installment) | until the 5th of November |
| Model 303 | <p>Quarterly obligation</p> <p>In general: Direct debit from 1 to 25 January and from 1 to 15 April, July and October</p> <ul style="list-style-type: none"> • 4T 23: January 1-25 • 1T 24: April 1-17 • 2T 24: July 1-17 • 3T 24: October 1-16 | <p>Quarterly obligation</p> <p>In general: Presentation from January 1 to 30 and from April 1 to 20, July and October</p> <ul style="list-style-type: none"> • 4T 23: January 1-30 • 1T 24: April 1-22 • 2T 24: July 1-22 • 3T 24: October 1-21 |
| Model 718 | July 1-26 | July 1-31 |

Income and Assets Tax Campaign Dates

We remind you of the dates to prepare your 2023 Income and Assets declaration:

- **April 3 to July 1, 2024** : online filing of 2023 Income and Asset Tax returns.
- **May 7 to July 1, 2024** : The Tax Agency will be able to prepare your 2023 Income Tax Return by telephone (appointment requests from April 29 to June 28).
- **June 3 to July 1, 2024** : The Tax Agency will be able to prepare your 2023 Income Tax Return in person at its offices (appointment requests from May 29 to June 28).

To be assisted by the Tax Agency either by telephone or 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 303

VAT. Self-assessment.

Form 714

Wealth Tax

Model 718

Temporary Solidarity Tax on Large Fortunes.

Glossary of abbreviations

1. AEAT: State Revenue Office
2. DNI: National ID Card
3. Personal Income Tax: Personal Income Tax
4. VAT: Value Added Tax
5. NIE: Foreign Identification number
6. NIF: Tax ID Number (NIF)

Glossary of abbreviations

1. Income and Wealth Taxes: Value Added Tax
2. VAT: Value Added Tax

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