

Tax collection

Introduction

This block presents time series of the collection of the different taxes. Currently, it contains different time series referring to the tax income of the State managed by the State Tax Administration Agency (AEAT), and also referring to those assigned to the Autonomous Communities with a common tax scheme and to those agreed with País Vasco and Comunidad Foral de Navarra.

Taxes managed by the AEAT

SOURCE

The administrative organisation responsible for the effective application of the state tax system is the State Tax Administration Agency (AEAT). The data from the report has been provided by the Internal Auditing Service of the AEAT, and comes from its "Annual Tax Collection Reports".

The conceptual framework is that of the State Tax Account, classifying the economic rights as a result into budgetary keys or concepts, grouped into chapters.

CONTENT

This includes information regarding the tax income of the State. There is data on the total tax income and on each one of the chapters:

- Chapter I: direct taxes
- Chapter II: indirect taxes
- Chapter III: rates and other tax income

Each chapter presents the details of the income corresponding to the different taxes. For the main taxes (income tax, corporate tax, VAT), this includes the details regarding the main elements into which the management of the income is divided (withholdings, payments in instalments, etc.).

The analysis of collection series is significantly affected by changes in tax regulations, and in particular, by modifications to tax rates.

Assigned and agreed taxes

SOURCE

The information has been received from the Inspectorate-General of the Ministry of the Treasury, and corresponds to that which appears in the currently so-called "Informative Summary of the Collection of Assigned and Agreed Taxes".

CONTENT

This includes the information that the Inspectorate-General of the Ministry of the Treasury centralises, referring to taxes assigned to the Autonomous Communities and to the taxes included in the Agreement with the Diputación Foral de Navarra and in the Agreement with the Autonomous Community of País Vasco.

The measurement criterion used in these series is that of collection applied to budget.

The taxes assigned are state regulation taxes. However, as these have been assigned to the Autonomous Communities, this implies that said Autonomous Communities, as delegated by the State, must perform the tasks of inspection, management, control and collection.

The taxes assigned are the following:

- Capital gains tax
- Tax on inheritance and donations
- Tax on transfers of wealth and documented legal acts
- Fees on games of chance