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¡Ayúdanos a mantener TAW! Desde hace 15 años el proyecto TAW fomenta la accesibilididad de la Web de forma gratuita. <u>Donar TAW</u>

Información del análisis

Recurso: https://sede.agenciatributaria.gob.es/ Fecha: 24/01/2025 19:14 Pautas WCAG 2.0 Nivel del análisis: AA Tecnologías: HTML, CSS

Perceptible

La información y los componentes de la interfaz de usuario deben ser presentados a los usuarios de modo que puedan percibirlos.

Tipología	Comprobación	Técnicas	Resultado	Incidencias	Números de Lineas	
1.1.1-Conter	nido no textual					
Formularios	Controles de formulario sin etiquetar	<u>H44 H65</u>	×	1	<u>325</u>	
Imágenes	Imágenes sin atributo alt 🔋	<u>H37</u>	×	1	<u>329</u>	
	Imágenes que pueden requerir descripción larga	<u>H45</u>	0	8	329 329 343 343 343 343 348 348	
1.3.1-Inform	ación y relaciones					
Formularios Controles de formulario sin etiquetar		H44 H65	×	1	<u>325</u>	
1.3.3-Características sensoriales						
PresentaciónCaracterísticas sensoriales []		<u>G96</u>	?	1		
1.4.1-Uso del color						
PresentaciónInformación mediante color 🚺		G14 G122 G182 G183	?	1		
1.4.3-Contra	1.4.3-Contraste (Mínimo)					
PresentaciónContraste 👔		G18 G148 G174	?	1		
	Contraste para fuentes grandes	G145 G148 G174	?	1		
1.4.5-lmágenes de texto						
Imágenes	Imágenes susceptibles de ser sustituidas por marcado	C22 C30 G140	?	1		

Operable

Los componentes de la interfaz de usuario y la navegación deben ser operables.

Tipología	Comprobación	Técnicas	Resultado	Incidencias	Números de Lineas
2.1.1-Teclado)				
Scripts	Movimiento automático del foco	<u>G90</u>	?	1	
2.1.2-Sin blo	queos de teclado				
Página web	Movimiento del foco mediante teclado [7]		?	1	
2.2.1-Tiempo	ajustable				
Página web	Límite de tiempo de sesión 🚺	<u>G133 G198</u>	?	1	
	Limite de tiempo controlado mediante un script 🚺	G198 G180 SCR16	?	1	
	Lectura de textos en movimiento	G4 G198 SCR33 SCR36	?	1	
2.2.2-Pausar	, detener, ocultar				
Página web	Contenido en movimiento o parpadeante	G4 SCR33 G187 G152 SCR22 G186 G191	?	1	
2.3.1-Umbral de tres destellos o menos					
PresentaciónDestellos por debajo G19G176G15 del umbral límite.			?	1	
2.4.1-Evitar k	oloques				
Navegación	Saltar bloques de contenido repetidos	<u>G1 G123 G124</u>	?	1	
	Bloques de contenido 👔	H50 H70 SCR28	?	1	
2.4.2-Página	s tituladas				
Página web	Página con título descriptivo	<u>G88</u>	0	1	5 300 316 318 325 325 329 329 348 348 348 348 348 348
2.4.3-Orden	del foco				<u> </u>
Navegación	Orden lógico de navegación	G59 H4 SCR26 SCR37 SCR27	?	1	
2.4.4-Propós	ito de los enlaces	(en contexto)			
Navegación	Enlaces con mismo texto y destinos diferentes	<u>H30</u>	0	6	
2.4.5-Múltiple	es vías				

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Tipología	Comprobación	Técnicas	Resultado	Incidencias	Números de Lineas
Sitio web	Múltiples médios de <u>G</u> localización	125 G64 G63 G161 G126 G185	?	1	
2.4.6-Encabe	zados y etiquetas				
	Contenido adecuado <u>G</u> de encabezados y etiquetas.	<u>130 G131</u>	0	45	329 332 332 332 332 332 335 335 335 335
					338 338 338 338 340 340 340 340 343 348 348 348 348
2.4.7-Foco visible					
Scripts	Cambio de foco con El evento 'onfocus'	<u>55</u>	?	1	

Comprensible

La información y el manejo de la interfaz de usuario debe ser comprensible.

Tipología	Comprobación		Técnicas	Resultado	Incidencias	Números de Lineas
3.1.2-Idion	na de las partes					
Página we	eb Cambios en el idioma 🚺	<u>H58</u>		?	1	
3.2.1-Al re	cibir el foco					
Scripts	Cambio de contenidos con el evento 'onfocus'	<u>G107</u>		?	1	
	Cambios inesperados del foco en el evento 'onfocus'	<u>F55</u>		?	1	
	Apertura de ventana al cambiar el foco	<u>G107</u>		?	1	
	Apertura de ventana con el evento 'onload'	<u>F52</u>		?	1	

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Tipología	Comprobación	Técnicas	Resultado	Incidencias	Números de Lineas
Página web	Cambio de contenidos con el evento 'onfocus'	G107	?	1	
3.2.2-Al intr	oducir datos				
Formulario	sCambios causados por el evento 'onChange' en un selector 👔	<u>H84</u>	?	1	
3.2.3-Naveg	ación consistente				
Sitio web	Navegación consistente []	<u>G61</u>	?	1	
3.2.4-Identif	ficación consistente				
Sitio web	Denominación consistente	<u>G197</u>	?	1	
3.3.1-Identif	ficación de errores				
Formulario	sIdentifique los valores erróneos en formularios 👔	G83 SCR18	0	1	<u>325</u>
	Identifique los valores que deben indicarse con formatos especiales	G84 G85 SCR18 SCR32	0	1	<u>325</u>
3.3.2-Etique	etas o instrucciones				
Formulario	sEtiquetado de los controles de formulario	<u>H44 H65</u>	×	1	<u>325</u>
3.3.3-Suger	encias ante errores				
Formulario	sProporcione sugerencias para valores erróneos en formularios	G83 G84 G85 G177 SCR18 SCR32	0	1	<u>325</u>
3.3.4-Preve	nción de errores (legales	s, financieros, datos)			
Formulario	sPrevención de errores para formularios legales, financieros o de datos	<u>G164 G98 G155</u>	0	1	<u>325</u>
	Prevención de errores en acciones de borrado para formularios legales, financieros o de datos []	<u>G99 G168 G155</u>	0	1	<u>325</u>
	Prevención de errores en exámenes	G98 G168	0	1	<u>325</u>

Robusto

El contenido debe ser suficientemente robusto como para ser interpretado de forma fiable por una amplia variedad de agentes de usuario, incluyendo las ayudas técnicas.

Tipología Comprobación Técnicas Resultado Incidencia:

4.1.2-Nombre, función, valor

Tipología	Comprobación	Técnicas	Resultado	Incidencias	Números de Lineas	
Formularios Controles	s de formulario sin etiquetar	<u>H44 H65</u>	×	1	<u>325</u>	
Página web Nombre,	rol y valor 🚺	G108 SCR21 G135 G10	?	1		

Código fuente

HTML CSS

Global

```
Código fuente: https://sede.agenciatributaria.gob.es/
1. <!DOCTYPE html><html lang="es" data-useragent="Mozilla/5.0 (X11; Linux x86_64) AppleWebKit/537.36 (KHTML, like Gecko)
HeadlessChrome/86.0.4240.111 Safari/537.36 Prerender (+https://github.com/prerender/prerender)" class=""><head>
2. <meta name="site" content="Sede">
3. link href="/static_files/common/css/aeat.07.css" rel="stylesheet" type="text/css">
4. <meta title="AEATviewport" content="width=device-width, initial-scale=1.0" name="viewport">
    🤨 <title>Agencia Tributaria: Inicio</title><meta name="ObjectId" content="b3552c121d27c610VgnVCM100000dc381e0aRCRD">
6. <meta http-equiv="Content-Type" content="text/html; charset=UTF-8">
7. <style id="cssPositioning">.aeat-backdrop{top:115px} .js-container{min-height:249px}</style>
<style>._393eiFAOmDkpLpb0uiWKo5:focus, ._3JB1H7dybNczoqc9lGoUWW:focus, ._3r1LvuciYf5yxvGNJ9iwdT:focus,
 15FySRRP1BEWworBc6cm 3:focus, . 36nWROnjKlZ9LPulfc7btq:focus {
8. outline: none;
9. box-shadow: 0 0 0 2px #005eb5; }
11. ._1SupOLh-uZP1wgBwLngHaB {
12. width: 100vw;
13. height: 100vh;
14. display: -webkit-box;
15. display: flex;
16. -webkit-box-pack: center;
17. justify-content: center
18. -webkit-box-align: center;
19. align-items: center;
20. position: fixed;
21. top: 0;
22. left: 0;
23. background-color: #f3f5f6; }
25. ._3JB1H7dybNczoqc9IGoUWW {
26. font-family: Arial, Helvetica, sans-serif;
27. height: 72px;
28. position: fixed;
```

29. width: auto;

30. bottom: 20px;

31. right: 20px;

32. display: -webkit-box;

33. display: flex;

34. -webkit-box-orient: horizontal;

35. -webkit-box-direction: normal;

36. flex-flow: row nowrap

37. -webkit-box-pack: justify;

38. justify-content: space-between;

39. -webkit-box-align: center;

40. align-items: center;

41. border: 3px solid #c0c7d5;

42. border-right: 0;

43. font-size: 14.4px;

44. background-color: #fff;

45. border-radius: 36px;

46. color: #005eb5;

47. box-sizing: border-box;

48. z-index: 999999999;

```
49. /* @include print {
50. display: none;
51. } */ } 52. ._3JB1H7dybNczoqc9lGoUWW * {
53. box-sizing: border-box; }
54. ._KoH1mV486m5Ho8-Uix_y {
55. position: relative;
56. bottom: auto:
57. right: auto; }
58. 2sto2d5A-D9idUKaw0tgl0 {
59. display: none; }
60. @media (max-width: 599px) {
61. _3JB1H7dybNczoqc9IGoUWW {
62. height: 60px; } }
64. .btXY7gKseOP4x1E3Ho95Q {
65. width: 100%;
66. height: 100%;
67. display: -webkit-box;
68. display: flex;
69. -webkit-box-orient: vertical;
70. -webkit-box-direction: normal;
71. flex-flow: column nowrap;
72. padding: 0 8px 0 14px;
73. margin-left: 4px;
74. cursor: move;
75. -webkit-transition: max-width 200ms ease-in-out;
76. transition: max-width 200ms ease-in-out; }
77. . 28lhCLgbyyirDlz5bELYB2 {
78. -webkit-box-flex: 1;
79. flex: 1 1 auto; }
80. . 3dPhDj3BCzleuI16ZV7wEf {
81. -webkit-box-flex: 0;
82. flex: 0 0 16px; }
83. _2hBdbllaz_ZCW0jz_b11zS {
84. max-width: 0;
85. overflow: hidden;
86. padding: 0;
87. margin: 0; }
89. ._10mOoMAw3WF0eXZwuoXVct {
90. -webkit-box-ordinal-group: 1;
91. order: 0;
92. height: 100%;
93. -webkit-box-flex: 1;
94. flex: 1 1 auto;
95. display: -webkit-box;
96. display: flex;
97. -webkit-box-orient: horizontal;
98. -webkit-box-direction: normal;
99. flex-flow: row nowrap;
100. -webkit-box-pack: justify;
101. justify-content: space-between;
102. -webkit-transition: max-width 200ms ease-in-out;
103. transition: max-width 200ms ease-in-out; }
104. ._4nPPjI2NvcLdnOArvWlig {
105. max-width: 0px;
106. -webkit-box-flex: 0;
107. flex: 0 0 0px;
108. overflow: hidden;
109. padding-left: 0; }
110. . 97L6wfJSigcwxlyNjsbG {
111. -webkit-box-flex: 0;
112. flex: 0 0 56px;
113. display: -webkit-box;
114. display: flex;
115. -webkit-box-pack: start;
116. justify-content: flex-start;
117. -webkit-box-align: center;
118. align-items: center; }
119. _97L6wfJSigcwxlyNjsbG_ img {
120. max-width: 48px;
121. display: block; }
122. hCabqnGzPNHZKIKSas QA {
123. -webkit-box-flex: 1;
124. flex: 1 0 auto;
125. overflow: hidden; }
127. ._39m2_pEzLHyVJULVaBEEuZ { 128. -webkit-box-flex: 0;
129. flex: 0 0 72px;
130. height: 72px;
131. display: -webkit-box;
```

```
132. display: flex;
133. -webkit-box-align: center;
134. align-items: center;
135. margin-right: -3px; }
137. ._2R2nO4elQykwwuT171Call {
138. width: 66px;
139. height: 66px;
140. display: -webkit-inline-box;
141. display: inline-flex;
142. border-radius: 50%
143. box-shadow: 0 0 0 3px #fff;
144. -webkit-box-pack: center;
145. justify-content: center;
146. -webkit-box-align: center;
147. align-items: center;
148. background-color: #a0cd63;
149. cursor: pointer; }
150. ._3d8y039q0U7KITEfcbFxt {
151. background-color: #ff0021; ]
152. . 3PxFc42IdHwn6Pxf0QIS0x {
153. width: 40px;
154. height: 40px; }
155. @media (max-width: 599px) {
156. ._2R2nO4elQykwwuT171Cali {
157. width: 54px:
158. height: 54px; } }
160. . 3r1LvuciYf5yxvGNJ9iwdT, . 15FySRRP1BEWworBc6cm 3, . 36nWROnjKIZ9LPulfc7btq {
161. width: 24px:
162. height: 24px;
163. background-color: #7f7f7f;
164. border: 2px solid #fff;
165. border-radius: 50%;
166. padding: 0;
167. margin: 0;
168. display: -webkit-box;
169. display: flex;
170. -webkit-box-pack: center;
171. justify-content: center;
172. -webkit-box-align: center;
173. align-items: center;
174. cursor: pointer; }
175. _3r1LvuciYf5yxvGNJ9iwdT img, _15FySRRP1BEWworBc6cm_3 img, _36nWROnjKlZ9LPulfc7btq img {
176. display: block; }
178. ._15FySRRP1BEWworBc6cm_3 {
179. position: absolute;
180. right: 12px;
181. top: -12px; }
183. . 36nWROnjKIZ9LPulfc7btq {
184. position: absolute;
185. right: -12px;
186. -webkit-transition: -webkit-transform 200ms ease-in-out;
187. transition: -webkit-transform 200ms ease-in-out;
188. transition: transform 200ms ease-in-out;
189. transition: transform 200ms ease-in-out, -webkit-transform 200ms ease-in-out; }
190. .I4C8FfVQ6PIwqoGxdfhzm {
191. -webkit-transform: rotate(180deg);
192. transform: rotate(180deg); }
194. ._1jOQJqZg-rl11GxmEit0fC, ._3-vYyEpapeiloCjDfYb9aD, ._3vqpNnm4h_EqOWmkMx3V53 {
195. width: 100%;
196. display: block;
197. text-overflow: ellipsis;
198. white-space: nowrap;
199. overflow: hidden; }
201. . 35ALKtZ4GE24GLDzSDOoVm {
202. display: -webkit-box;
203. display: flex;
204. -webkit-box-orient: vertical;
205. -webkit-box-direction: normal:
206. flex-flow: column nowrap;
207. text-align: right;
208. justify-content: space-around;
209. height: 100%;
210. width: 100%;
211. -webkit-box-flex: 0;
212. flex: 0 0 auto; }
213. ._3-vYyEpapeiloCjDfYb9aD {
214. font-weight: bold;
```

```
215. font-size: 1.35rem;
216. line-height: 1.1; }
217. _3vqpNnm4h_EqOWmkMx3V53 {
218. line-height: 1; }
219. . 1qGffUh3INuo25c8fBs5kq {
220. /* @extend .Parragraph; */
221. font-size: 0.75rem;
222. line-height: 1; }
224. . 3YLFnx1nLRj8MxTKOq1SHm {
225. position: fixed;
226. background-color: #fff;
227. color: #495057;
228. display: none;
229. width: 236px;
230. height: auto;
231. padding: 24px 12px;
232. font-size: 14.4px;
233. text-align: center;
234. border-radius: 3px;
235. /* box-shadow: 0px 2px 1px -1px rgba(0, 0, 0, 0.2),
236. 0px 1px 1px 0px rgba(0, 0, 0, 0.14), 0px 1px 3px 0px rgba(0, 0, 0, 0.12); */
237. border: 3px solid #c0c7d5; }
238. 6ZkqASjSeukKbMrKumxOC {
239. display: block; }
240. . 34mOY tOso19hTRiAe0YVt {
241. position: absolute;
242. top: 4px;
243. right: 4px;
244. width: 12px;
245. height: 12px;
246. line-height: 12px;
247. cursor: pointer; }
249. .dj slxHOxXKYOCv1M8zMY {
250. position: fixed;
251. top: 0;
252. left: 0;
253. width: 100vw;
254. height: 100vh;
255. background-color: pink;
256. color: #ff0021;
257. font-size: 1rem;
258. display: -webkit-box;
259. display: flex;
260. -webkit-box-orient: vertical;
261. -webkit-box-direction: normal;
262. flex-flow: column nowrap;
263. -webkit-box-pack: center;
264. justify-content: center;
265. -webkit-box-align: center;
266. align-items: center;
267. padding: 0 32px; ]
268. . 3B zkl0sE8Hr08-WqK3tuM {
269. display: none; }
270. ._1Q0oTEpj8cLQBOkPTvLudF:hover {
271. text-decoration: underline; }
273. . 1P29sNZRvMesSm63cbJ-Wv {
274. width: 100%:
275. display: -webkit-box;
276. display: flex;
277. -webkit-box-pack: end;
278. justify-content: flex-end;
279. -webkit-box-align: center;
280. align-items: center;
281. background-color: 0;
282. font-size: 0.72rem;
283. white-space: nowrap; }
284. </style></head>
285. <body>
286. <div id="body" data-template-id="869380e532dbc610VgnVCM100000dc381e0aRCRD" class="s Sede p estandar t home">
287. <aside id="js-banner-movil-app" class="bg-light-blue px-3 py-3 d-none d-app-none d-android-block d-ios-block">
288. <div class="row pr-3">
289. <div class="d-flex flex-content-between flex-row-reverse">
290. <div class=" align-items-center d-flex">
291. <span class="text-primary">
292. <svg class="svg-inline--fa fa-ico-aeat fa-w-16 ico-size-4 mr-1" role="presentation" aria-hidden="true" focusable="fal
prefix="aeat-ico" data-icon="ico-aeat" xmlns="http://www.w3.org/2000/svg" viewBox="0 0 141 141" width="16px" height=
i2svg=""><path fill="currentColor" d="M94.39,103.89C74.26,119.45,63.14,126,48.13,130.6,33.6,135,25.84,135.79,16,13
4.21 - 7.1 - 6.26 - 10.59, 8.42, 1.46, 21.29, 1.07, 36.37 - 4.87, 16.09 - 6.78, 22.17 - 10.17, 34.8 - 19.72 + 30.22, 41.39, 29, 11.20.64, 9.80, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.10, 10.
30.51c3.73,6.1,6.3,10.49,7.58,13,.51,8.47-1.29,13.64-6,21.86C128.44,71.53,114.52,88.33,94.39,103.89ZM34.87,65.73l
12.09C10.94,70.62.69,89.36-.46,104.55l8.15,14C8.35,103.52,18.23,84.2,34.87,65.73Zm31,35.49c3.51-2.22,7.07-4.76,11.5-
```

```
8.11a251.38,251.38,0,0,0,27.52-23.67L69.12,7.55H11.75ZM98,108.6c-7.59,5.87-14,10.48-
19.73,14.22l6.82,11.81h57.37L117.57,91.48A211.08,211.08,0,0,1,98,108.6Z"></path></svg><!-- <i class="aeat-ico fa-ico-aeat ico-size-4"></path></svg><!-- <i class="aeat-ico fa-ico-aeat ico-size-4"></path></svg><!-- <i class="aeat-ico fa-ico-aeat ico-size-4"></path></path></path></path></path></path></path></path></path></path></path></path></path></path></path></path></path></path></path></path></path></path></path></path></path></path></path></path></path></path></path></path></path></path></path></path>
mr-1" role="presentation" aria-hidden="true"></i> -->
 293. </span>
 294. <div class="ml-2 d-flex flex-column position-relative">
295. <a class="stretched-link font-weight-bold mb-2 text-decoration-none" href="https://aeatapplication.page.link/open">Descargar la
 APP Agencia Tributaria</a>
296. <span class="small">Podrás realizar tus gestiones cómodamente desde tu dispositivo y recibir tus avisos</span>
297. </div>
 298. </div>
299. <button id="js-btn-banner-movil-app" class="btn btn-light-blue text-reset align-items-center d-flex">
300. <svg class="svg-inline--fa fa-ico-cerrar-sm fa-w-16 ico-size-2 mr-1" role="img" title="Cerrar mensaje descarga APP Agencia
 Tributaria" aria-labelledby="svg-inline--fa-title-VE35Y0UUniFk" data-prefix="aeat-ico" data-icon="ico-cerrar-sm'
xmlns="http://www.w3.org/2000/svg" viewBox="0 0 24 24" width="16px" height="16px" data-fa-i2svg=""> \frac{1}{2} < title id="svg-inline--fa-title-
 VE35Y0UUniFk">Cerrar mensaje descarga APP Agencia Tributaria / title> < path fill="currentColor" d="M13.41,12l7,7L19,20.41l-7-7-
7.7L3.59,19I7-7-7-L5,3.59I7,7,7-7L20.41,5Z"></path></svg><!-- <i class="aeat-ico fa-ico-cerrar-sm ico-size-2 mr-1" role="img"
title="Cerrar mensaje descarga APP Agencia Tributaria"></i> -->
 301. </button>
302. </div>
 303. </div>
 304. </aside>
308. <header id="AEAT header" class="header aeat d-print-none d-app-none">
309. <!-- CABECERA -->
310. <!--googleoff: index-->
311. <a class="focus-only" href="#acc-main">Saltar al contenido principal</a>
312. <div class="header-sup_aeat w-100">
313. <div class="container">
314. <div class="row">
315. <!-- CABECERA IZQUIERDA-->
316. <div id="toplzquierda" class="pl-0"><nav class="header-contLogos_aeat"><a href="/Sede/inicio.html" title="Página de inicio"
class="header-logosPrincipales aeat"><span class="logoGobierno Sede">Logotipo del Gobierno de España</span><span
class="logoAEAT logoSite logoSede ml-2 overflow-hidden">Logotipo Organismo<svg role="img" width="230px" height="42px"
id="Capa 1" data-name="Capa 1" xmlns="http://www.w3.org/2000/svg" viewBox="0 0 421.09 76.61"> 🖖 <title>Logotipo Organismo.
Sede electrónica</title><polygon points="42.37 0.96 8.65 0.96 51.77 75.65 85.49 75.65 42.37 0.96" style="fill:#34459b"></polygon>
 <path d="M28.85,65.62c9.45-4,13-6,20.45-11.58s17.75-14.1,24.1-23.1S79.88,18.81,79.17,13c2.19,3.59,3.7,6.17,4.45,7.64.31,5-.75,8-</p>
 3.5,12.85-2.89,5.06-11.07,14.93-22.9,24.08$38.85,70.59,30,73.28c-8.54,2.6-13.1,3-18.88,1.43-1.2-2-2.47-4.17-3.67-
6.22C12.42,69.34,20,69.11,28.85,65.62Z" style="fill:#edc333"></path><path d="M22.24,35.15c-9.78,10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.59,22.21-10.86-15.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,20.20,
 16,31L1.48,58c.67-9,6.69-20,16.62-29.95Z" style="fill:#c2372a"></path><path d="M96.28,48.2910-29.16.62-29.95Z" style="fill:#c2372a"></path>4,2010-29.95Z" style="fill:#c2372a">
 1.51a11.16,11.16,0,0,1,1.34-.33,5.64,5.64,0,0,0,1.86-.6,3.89,3.89,0,0,0,.8-1.2814-11.69,4.72-1.2814-11.69,4.72-1.2814-11.69,4.72-1.2814-11.69,4.72-1.2814-11.69,4.72-1.2814-11.69,4.72-1.2814-11.69,4.72-1.2814-11.69,4.72-1.2814-11.69,4.72-1.2814-11.69,4.72-1.2814-11.69,4.72-1.2814-11.69,4.72-1.2814-11.69,4.72-1.2814-11.69,4.72-1.2814-11.69,4.72-1.2814-11.69,4.72-1.2814-11.69,4.72-1.2814-11.69,4.72-1.2814-11.69,4.72-1.2814-11.69,4.72-1.2814-11.69,4.72-1.2814-11.69,4.72-1.2814-11.69,4.72-1.2814-11.69,4.72-1.2814-11.69,4.72-1.2814-11.69,4.72-1.2814-11.69,4.72-1.2814-11.69,4.72-1.2814-11.69,4.72-1.2814-11.69,4.72-1.2814-11.69,4.72-1.2814-11.69,4.72-1.2814-11.69,4.72-1.2814-11.69,4.72-1.2814-11.69,4.72-1.2814-11.69,4.72-1.2814-11.69,4.72-1.2814-11.69,4.72-1.2814-11.69,4.72-1.2814-11.69,4.72-1.2814-11.69,4.72-1.2814-11.69,4.72-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.2814-1.
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 1.22, 3.54 \\ 4.54, 0c. 29, 0, .71, 0, 1.24 \\ -.06q. 57 \\ -.06.81 \\ -.06Z \\ me. 65, 11.57 \\ a3.57, 3.57, 0, 0, 1, 1 \\ -.36, 4.56, 4.56, 0, 0, 0, 1.27 \\ -.33, 1, 1, 0, 0, 0, .4 \\ -.49, 9.51, 9.53 \\ -.29, 11.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ -.29, 12.57 \\ 
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3.9-.31-1.16,0h-.91I-
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 1,0 a 9,9,0,0,1 - 1.32 - .15 l - 2.13,0 c - 1.07,0 - 2.6,0 - 4.61.15 a 1.39,1.39,0,0,1 - .08 - .46 C 165.54,47.78,165.55,47.55,165.56,47.2 Z n - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.08 - 1.
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 1.4.09, 11.83, 11.83, 0, 0, 0, -1, 1.4110, 3 \\ v6.5 \\ l.06, 7, 0, 2.88 \\ a8.33, 8.33, 0, 0, 0, -24, 2.3, 4.92, 4.92, 0, 0, 0, 1.18.28 \\ l.48.36 \\ a7.32, 7.32, 0, 0, 1, 1.06.35 \\ c.07
   3.48 - .16c - 1 - .11 - 2.69 - .17 - 5.2 - .17 - .39, 0 - 1.56.09 - 3.5.27 - .76.05 - 1.25.08 - 1.47.08, 0 - .22, 0 - .39, 0 - .510 - .51v - .18a 2.68, 2.68, 0, 0, 1, 1.65 - 1.25.08 - 1.47.08, 0 - .22, 0 - .39, 0 - .510 - .51v - .18a 2.68, 2.68, 0, 0, 1, 1.65 - 1.25.08 - 1.47.08, 0 - .22, 0 - .39, 0 - .510 - .51v - .18a 2.68, 2.68, 0, 0, 1, 1.65 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25.08 - 1.25
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   1.84 h. 88 a 5.32, 5.32, 0.0, 1, 6.0 c 0.43, 0.73, 0.89 l 0.91. 12, 8.33, 0.3. 19 A 9.91, 9.91, 0.0, 1, 307. 72, 31 a 8.46, 8.46, 0.0, 1, 1.09 - 63, 6.77, 6.77, 0.0, 1, 1.09 - 63, 6.77, 6.77, 0.0, 1, 1.09 - 63, 6.77, 6.77, 0.0, 1, 1.09 - 63, 6.77, 6.77, 0.0, 1, 1.09 - 63, 6.77, 6.77, 0.0, 1, 1.09 - 63, 6.77, 6.77, 0.0, 1, 1.09 - 63, 6.77, 6.77, 0.0, 1, 1.09 - 63, 6.77, 6.77, 0.0, 1, 1.09 - 63, 6.77, 6.77, 0.0, 1, 1.09 - 63, 6.77, 6.77, 0.0, 1, 1.09 - 63, 6.77, 6.77, 0.0, 1, 1.09 - 63, 6.77, 6.77, 0.0, 1, 1.09 - 63, 6.77, 6.77, 0.0, 1, 1.09 - 63, 6.77, 6.77, 0.0, 1, 1.09 - 63, 6.77, 6.77, 0.0, 1, 1.09 - 63, 6.77, 6.77, 0.0, 1, 1.09 - 63, 6.77, 6.77, 0.0, 1, 1.09 - 63, 6.77, 6.77, 0.0, 1, 1.09 - 63, 6.77, 6.77, 0.0, 1, 1.09 - 63, 6.77, 6.77, 0.0, 1, 1.09 - 63, 6.77, 6.77, 0.0, 1, 1.09 - 63, 6.77, 6.77, 0.0, 1, 1.09 - 63, 6.77, 6.77, 0.0, 1, 1.09 - 63, 6.77, 6.77, 0.0, 1, 1.09 - 63, 6.77, 6.77, 0.0, 1, 1.09 - 63, 6.77, 6.77, 0.0, 1, 1.09 - 63, 6.77, 6.77, 0.0, 1, 1.09 - 63, 6.77, 6.77, 0.0, 1, 1.09 - 63, 6.77, 6.77, 0.0, 1, 1.09 - 63, 6.77, 6.77, 0.0, 1, 1.09 - 63, 6.77, 6.77, 0.0, 1, 1.09 - 63, 6.77, 6.77, 0.0, 1, 1.09 - 63, 6.77, 6.77, 0.0, 1, 1.09 - 63, 6.77, 6.77, 0.0, 1, 1.09 - 63, 6.77, 6.77, 0.0, 1, 1.09 - 63, 6.77, 6.77, 0.0, 1, 1.09 - 63, 6.77, 6.77, 0.0, 1, 1.09 - 63, 6.77, 6.77, 0.0, 1, 1.09 - 63, 6.77, 6.77, 0.0, 1, 1.09 - 63, 6.77, 6.77, 0.0, 1, 1.09 - 63, 6.77, 6.77, 0.0, 1, 1.09 - 63, 6.77, 1.09 - 63, 6.77, 1.09 - 63, 6.77, 1.09 - 63, 6.77, 1.09 - 63, 6.77, 1.09 - 63, 6.77, 1.09 - 63, 6.77, 1.09 - 63, 6.77, 1.09 - 63, 6.77, 1.09 - 63, 6.77, 1.09 - 63, 6.77, 1.09 - 63, 6.77, 1.09 - 63, 6.77, 1.09 - 63, 6.77, 1.09 - 63, 6.77, 1.09 - 63, 6.77, 1.09 - 63, 6.77, 1.09 - 63, 6.77, 1.09 - 63, 6.77, 1.09 - 63, 6.77, 1.09 - 63, 6.77, 1.09 - 63, 6.77, 1.09 - 63, 6.77, 1.09 - 63, 6.77, 1.09 - 63, 6.77, 1.09 - 63, 6.77, 1.09 - 63, 6.77, 1.09 - 63, 6.77, 1.09 - 63, 6.77, 1.09 - 63, 6.77, 1.09 - 63, 6.77, 1.09 - 63, 6.77, 1.09 - 63, 6.77, 1.09 - 63, 6.77, 1.09 - 63, 6.77, 1.09 - 63, 6.77, 1.09 - 63, 6.77, 1.09 -
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   1.24 \lor 27.05 a 20.23, 20.23, 0, 0, 0, -.15 - 3.16.46.46, 0, 0, 0, -.15 - .32, 19.56, 19.56, 0, 0, 0 -.15 - .32, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 19.56, 
 2-.9 \\ Zm 6.65, 12.12, 0, 3.46 \\ a 5 2.16, 5 2.16, 0, 0, 0, 24, 6.85, 3.4, 3.4, 0, 0, 0, 1.33, 2, 3.68, 3.68, 0, 0, 0, 2.27.83, 4.74, 4.74, 0, 0, 0, 3.08-10.00 \\ a 5 2.16, 5 2.16, 5 2.16, 0, 0, 0, 0, 24, 6.85, 3.4, 3.4, 0, 0, 0, 1.33, 2, 3.68, 3.68, 0, 0, 0, 2.27.83, 4.74, 4.74, 0, 0, 0, 3.08-10.00 \\ a 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.16, 5 2.
   2.66,4.41,4.41,0,0,0-2.62-.87,5,5,0,0,0-2.07.55A5.36,5.36,0,0,0,306.25,33.77Zm16-
 3.36.36 - .13h5.93l.44, 0, 0, 1.48L328.94, 34l0, 1.13, 0, 3.33v2.28a21.54, 21.54, 0, 0, 0, .22, 3.51, 2.79, 2.79, 0, 0, 0, 1, 1.47, 2.67, 2.67, 0, 0, 0, 1.63.49, 4.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20, 1.20
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   1.69, 12.4, 12.4, 0, 0, 1, 4.18 - .62, 5.46, 5.46, 0, 0, 1, 2.73.65, 3.46, 3.46, 0, 0, 1, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64, 1.64
   1ZM368.44,39a12.1,12.1,0,0,0-2.56,1.4,6.37,6.37,0,0,0-
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 1.82, 5.77, 5.77, 0, 0, 1, 26, -7711.4, -05a5, 5, 0, 0, 1, .09.84c0, -16, 0, .36, 0, .6, 0, .52, 0, .94, 0, 1.28, 0, .16, 0, .78, 0, 1.84a22.78, 0, 0, 1, 1.2-128, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 0, 1.29, 
 1.57.83,2.83,2.83,0,0,1-
 1.79 - .79, 1.56, 1.56, 0, 0, 0 - .89 - .49 \\ l. 14, 0a \\ 1.55, 1.55, 0, 0, 0 - .76, 84, 5, 5, 0, 0, 0 - .56, 2.29 \\ l. 0, 6q. 09, 1.62, 12, 7.65 \\ a \\ 2.89, 2.89, 0, 0, 0, .38, 1.1, 2.45, 2.45, (1.2, 1.2) \\ l. 14, 0a \\ 1.55, 1.55, 0, 0, 0 - .76, 1.56, 1.56, 0, 0, 0 - .89, 1.20 \\ l. 14, 0a \\ 1.55, 1.55, 0, 0, 0 - .76, 1.56, 1.56, 0, 0, 0 - .89, 1.20 \\ l. 15, 0a \\ 1.55, 1.55, 0, 0, 0 - .76, 1.56, 1.56, 0, 0, 0 - .89, 1.20 \\ l. 15, 0a \\ 1.55, 1.55, 0, 0, 0 - .76, 1.56, 1.56, 0, 0, 0 - .89, 1.20 \\ l. 15, 0a \\ 1.55, 1.55, 0, 0, 0 - .76, 1.20 \\ l. 15, 0a \\ 1.55, 1.56, 1.56, 1.20 \\ l. 15, 0a \\ 1.55, 1.20 \\ l. 15, 0a \\ 
   1.88I - 3.8 - .2a23.24, 23.24, 0, 0, 0 - 2.61.13h - .33I - 2.07.11a3.58, 3.58, 0, 0, 1 - .06 - .55A3.28, 3.28, 0, 0, 1, 376.86, 47.19Zm13.87, 1.12, 0 - .06 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .07 - .0
   1.44, 2.25 - .33a1.26, 1.26, 0, 0, 0, .69 - .46, 3, 3, 0, 0, 0, .19 - 1.33 \lor 44.5 co - .17, 0 - .5, 0 - 1 so - .87, 0 - 1.23, 0 - .82 - .06 - 1.61 lo - 1.11, 0 - 1, .06 - .06 lo - .
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1.52,16.44,16.44,0,0,0,.18-3.2C413.53,40.31,413.5,39.67,413.45,39Z" style="fill:#6d6e6f;"></path><g><text class="txtEntorno" transform="translate(421.09 71.98)" text-anchor="end" scale(0.81.1)=""><tspan xml:space="preserve">Sede electrónica</tspan></text>
 </g></svg></span></a></nav></div><!-- CABECERA IZQUIERDA FIN -->
 317. <!-- CABÉCERA DERECHA-->
318. <div id="topDerecha" class="col d-flex align-items-center justify-content-end pr-0"><a
href="/Sede/Calendario_fecha_y_hora_oficial.html" class="mr-2 mr-sm-4 text-secondary small"><span class="js-reloj-movil d-xs-none"
 data-toggle="tooltip" data-placement="bottom" title="" data-original-title="24/01/2025 19:14:29" id="js-reloj-movil"><>svg class="svg-
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 prefix="aeat-ico" data-icon="ico-reloj-sm" xmlns="http://www.w3.org/2000/svg" viewBox="0 0 24 24" width="16px" height="16px" data-fa-
 i2svg=""><path fill="currentColor"
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class="aeat-ico fa-ico-reloj-sm ico-size-2 pointer-events-none" role="presentation"></i> --></span><span class="js-reloj d-none d-xs-inline" id="js-reloj">24/01/2025 19:14:29</span><span class="sr-only">Calendario, fecha y hora oficial</span></a> <!--
area personal canal.jsp --><div id="link-personal" class="aeat--user"><a class="cursor-pointer btn btn-primary mr-1 mr-sm-2 px-3
shadow-sm d-flex align-items-center" data-original-title="ÁREA PERSONAL" href="/Sede/mi-area-personal.html"><svg class="svg-inline--fa fa-ico-usuario-sm fa-w-16 ico-size-1 mr-2" aria-hidden="true" role="presentation" focusable="false" data-prefix="aeat-ico" data-
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 fill="currentColor"
d="M12,13A6,6,0,0,1,6,7V6A6,6,0,0,1,18,6V7A6,6,0,0,1,12,13ZM12,2A4,4,0,0,0,8,6V7a4,4,0,0,0,8,0V6A4,4,0,0,0,12,2ZM23,24H1V20.9
4.82A28.83, 28.83, 0, 0, 1, 12, 15a28.83, 28.83, 0, 0, 1, 7.33, 1.09A5, 5, 0, 0, 1, 23, 20.91ZM3, 22H21V20.91A3, 3, 0, 0, 0, 18.8, 18, 26.67, 26.67, 0, 0, 0, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.83, 12.
6.8,1A3,3,0,0,0,3,20.91Z"></path></syg><!-- <i class="aeat-ico fa-ico-usuario-sm ico-size-1 mr-2" aria-hidden="true" role="presentation"></i> --> <span class="aeat--username d-none d-lg-inline small font-weight-bold pr-2 py-1">ÁREA
PERSONAL</span></a></div><div id="dropdown-personal" class="dropdown aeat--user d-none"><button class="cursor-pointer btn btn-
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role="presentation" focusable="false" data-prefix="aeat-ico" data-icon="ico-usuario-sm" xmlns="http://www.w3.org/2000/svg" viewBox="0
0 24 24" width="16px" height="16px" data-fa-i2svg=""><path fill="currentColor"
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4.82A28.83,28.83,0,0,1,12,15a28.83,28.83,0,0,1,7.33,1.09A5,5,0,0,1,23,20.91ZM3,22H21V20.91A3,3,0,0,0,18.8,18,26.67,26.67,0,0,0,123,20.91ZM3,22H21V20.91A3,3,0,0,0,18.8,18,26.67,26.67,0,0,0,0,123,20.91ZM3,22H21V20.91A3,3,0,0,0,18.8,18,26.67,26.67,0,0,0,0,123,20.91ZM3,22H21V20.91A3,3,0,0,0,0,18.8,18,26.67,26.67,0,0,0,0,123,20.91ZM3,22H21V20.91A3,3,0,0,0,0,18.8,18,26.67,26.67,0,0,0,0,123,20.91ZM3,22H21V20.91A3,3,0,0,0,0,18.8,18,26.67,26.67,0,0,0,0,123,20.91ZM3,22H21V20.91A3,3,0,0,0,0,18.8,18,26.67,26.67,0,0,0,0,123,20.91ZM3,22H21V20.91A3,3,0,0,0,0,18.8,18,26.67,26.67,0,0,0,0,123,20.91ZM3,22H21V20.91A3,3,0,0,0,0,18.8,18,26.67,26.67,0,0,0,0,123,20.91ZM3,22H21V20.91A3,3,0,0,0,0,18.8,18,26.67,26.67,0,0,0,0,123,20.91ZM3,22H21V20.91A3,20.91ZM3,22H21V20.91A3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3,20.91ZM3
6.8,1A3,3,0,0,0,3,20.91Z"></path></svg><!-- <i class="aeat-ico fa-ico-usuario-sm ico-size-1 mr-2" aria-hidden="true"
 role="presentation"></i> --><span id="user-name" class="aeat--username d-none d-lg-inline small font-weight-bold pr-2 py-1">Área
personal</span><span id="alert-notification" class="badge bg-light-blue text-primary mx-2 p-1 d-none" data-toggle="tooltip" title="" data-
 original-title=""><svg class="svg-inline--fa fa-ico-bell-sm fa-w-16 ico-size-mini d-none d-xs-block" aria-hidden="true" role="presentation"
 focusable="false" data-prefix="aeat-ico" data-icon="ico-bell-sm" xmlns="http://www.w3.org/2000/svg" viewBox="0 0 24 24" width="16px"
height="16px" data-fa-i2svg=""><path fill="currentColor"
 d="M21.86,19.48A12.82,12.82,0,0,1,20,13V8A8,8,0,0,0,4,8v5a12.82,12.82,0,0,1-
 1.86, 6.49 \\ L1.23, 21 \\ H22.77 \\ ZM4.66, 19 \\ A14.75, 14.75, 0, 0, 0, 6, 13 \\ V8A6, 6, 0, 0, 1, 18, 8 \\ V5a14.74, 14.74, 0, 0, 0, 1.34, 6 \\ Zm4.51, 3h5.66a3, 3, 0, 0, 1-10 \\ Zm4.51, 3h5.66a3, 3h5.66a
5.66,0Z"></path></svg><!-- <i class="aeat-ico fa-ico-bell-sm ico-size-mini d-none d-xs-block " aria-hidden="true" role="presentation">
 </i>--></span><svg class="svg-inline--fa fa-ico-chevron-down fa-w-16 ico-size-mini" aria-hidden="true" role="presentation"
focusable="false" data-prefix="aeat-ico" data-icon="ico-chevron-down" xmlns="http://www.w3.org/2000/svg" viewBox="0 0 64 64" width="16px" height="16px" data-fa-i2svg=""><path fill="currentColor" d="M32,49.5c-1.1,0-2.2-0.5-3-1.3L0.3,19.7l6-6L32,39.2l25.6-
 25.6l6,6L35,48.3C34.2,49.1,33.1,49.5,32,49.5z"></path></svg><!-- <i class="aeat-ico fa-ico-chevron-down ico-size-mini" aria-
hidden="true" role="presentation"></i> --></button><div class="dropdown-menu dropdown-menu-right" aria-label="Área personal">
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d-none"></div><a class="dropdown-item" href="/Sede/mi-area-personal.html" data-href="/Sede/mi-area-personal.html" data-href="/Sede/
area-personal.html" data-original-title="Área personal"><svg class="svg-inline--fa fa-ico-usuario-sm fa-w-16 ico-size-1 mr-2" aria-
 hidden="true" role="presentation" focusable="false" data-prefix="aeat-ico" data-icon="ico-usuario-sm"
xmlns="http://www.w3.org/2000/svg" viewBox="0 0 24 24" width="16px" height="16px" data-fa-i2svg=""><path fill="currentColor"
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 4.82A28.83, 28.83, 0, 0, 1, 12, 15a28.83, 28.83, 0, 0, 1, 7.33, 1.09A5, 5, 0, 0, 1, 23, 20.91ZM3, 22H21V20.91A3, 3, 0, 0, 0, 18.8, 18, 26.67, 26.67, 0, 0, 0, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.48, 12.
6.8,1A3,3,0,0,0,3,20.91Z"></path></svg><!-- <i class="aeat-ico fa-ico-usuario-sm ico-size-1 mr-2" aria-hidden="true"
 role="presentation"></i> --> Área personal</a><a target="_self" class="dropdown-item d-none" id="alert-link" data-
 href="/wlpl/IIIC-ALER/SvObtAlertas" href="/wlpl/IIIC-ALER/SvObtAlertas" title="" data-toggle="tooltip" data-original-title="Mis alertas">
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 i2svg=""><path fill="currentColor" d="M21.86,19.48A12.82,12.82,0,0,1,20,13V8A8,8,0,0,0,4,8v5a12.82,12.82,0,0,1-
 1.86, 6.49 \pm 1.23, 21 \pm 122, 77 \pm 14.66, 19 \pm 14.75, 14.75, 0, 0, 0, 6, 13 \pm 14.74, 14.74, 14.74, 14.74, 0, 0, 0, 1.34, 62 \pm 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 14.74, 1
5.66,0Z"></path></svg><!-- <i class="aeat-ico fa-ico-bell-sm ico-size-1 mr-2" aria-hidden="true" role="presentation"></i> -->Mis
alertas<span class="badge bg-light-blue text-primary ml-1" data-toggle="tooltip" title="" data-original-title=""></span></a>
alertas<span class="badge bg-light-blue text-primary ml-1" data-toggle="tooltip" title="" data-original-title=""></span></a>
alertas<span class="dropdown-item d-none" id="ultimas-conexiones-link" data-href="#" title="" data-toggle="tooltip" data-toggle=
original-title="Mis últimos accesos"><svg class="svg-inline--fa fa-ico-candado-sm fa-w-16 ico-size-1 mr-2" aria-hidden="true"
role="presentation" focusable="false" data-prefix="aeat-ico" data-icon="ico-candado-sm" xmlns="http://www.w3.org/2000/svg" viewBox="0 0 12 12" width="16px" height="16px" data-fa-i2svg=""><path fill="currentColor" d="M10.5,5H9V3A3,3,0,0,0,3,3V5H1.5a.5.5,0,0,0-.5.5v6a.5.5,0,0,0,.5.5h9a.5.5,0,0,0,.5-.5v-
6A.5.5,0,0,0,10.5,5ZM4,3A2,2,0,0,1,8,3V5H4Zm6,8H2V6h8Z"></path></svg><!-- <i class="aeat-ico fa-ico-candado-sm ico-size-1 mr-2"
aria-hidden="true" role="presentation"></i> -->Mis últimos accesos<svg class="svg-inline--fa fa-ico-ventana-nueva-sm fa-w-16 ico-size-1
ml-1" role="img" title="Se abre en ventana nueva" aria-labelledby="svg-inline--fa-title-y9sOZQvgfzRE" data-prefix="aeat-ico" data-
icon="ico-ventana-nueva-sm" xmlns="http://www.w3.org/2000/svg" viewBox="0 0 24 24" width="16px" height="16px" data-fa-i2svg="">
         ∙ ditle id="svg-inline--fa-title-γ9sOZQvgfzRE">Se abre en ventana nueva</title><path fill="currentColor"
d="M23.1,0V9.25H21.25V3.16I-8.6,8.6-1.3-1.31,8.59-8.6H13.85V0ZM17.55,20.36H2.75V5.55h7.4V3.7H.9V22.21H19.4
```

*Cittle Id="svg-Iniline--fa-title-y9sOZQvgtzRE">Se abre en ventana nueva</title>cpath fill="currentColor" d="M23.1,0V9.25H21.25V3.16l-8.6,8.6-1.3-1.31,8.59-8.6H13.85V0ZM17.55,20.36H2.75V5.55h7.4V3.7H.9V22.21H19.4
*Color | All Color | Al

d="M6,7A1,1,0,0,1,5,6V1A1,1,0,0,1,7,1V6A1,1,0,0,1,6,7Zm0,5A6,6,0,0,1,1.73,1.8,1,1,0,0,1,3.15,3.2a4,4,0,1,0,5.7,0,1,1,0,0,1,1.37-1.201.46l.06.06A6.6.0.0.1.6.12Z"></path></syq><!-- <i class="aeat-ico fa-ico-desconectar-sm text-danger mr-2 ico-size-1" aria-hidden="true" role="presentation"></i> -->Desconectarse</div> FIN area_personal_canal.jsp --><div id="idioma" class="dropdown jsready"><button class="btn btn-link text-secondary d-flex align-items-center cursor-pointer" type="button" role="button" id="dropdownIdiomas" data-toggle="dropdown" aria-haspopup="true" aria-expanded="false">ES<svg class="svg-inline--fa fa-ico-chevron-down fa-w-16 ico-size-mini mi-2" aria-hidden="true" role="presentation" focusable="false" data-prefix="aeat-ico" data-icon="ico-chevron-down" xmlns="http://www.w3.org/2000/svg" viewBox="0 0 64 64" width="16px" height="16px" data-fa-i2svg=""><path fill="currentColor" d="M32,49.5c-1.1,0-2.2-0.5-3-1.3L0.3,19.7l6-6L32,39.2l25.6-25.6l6,6L35,48.3C34.2,49.1,33.1,49.5,32,49.5z"></path> class="aeat-ico fa-ico-chevron-down ico-size-mini ml-2" aria-hidden="true" role="presentation"></i> --></button><ul id="dropdownidioma" class="dropdown-menu dropdown-menu-right" role="combobox" aria-labelledby="dropdownIdiomas"><!--AEATP1NOTRAD--> Catala</alase="dropdown-item" title="Galego" data-lang="GL" lang="gl" hreflang="gl" aria-disabled="false" tabindex="0" aria-selected="false" href="/Sede/gl_es/inicio.html">Galego class="dropdown-item" title="Valencia" data-lang="VA" lang="ca-valencia" hreflang="ca-valencia" aria-disabled="false" tabindex="0" aria-selected="false" href="/Sede/va es/inicio.html">Valenciàa class="dropdown-item" title="Euskara" data-lang="EU" lang="eu" hreflang="eu" aria-disabled="false" tabindex="0" aria-selected="false" href="/Sede/eu es/inicio.html">EuskaraEnglishCastellano -></div></div><!-- CABECERA DERECHA--> 319. </div> 320. </div> 321. </div> 322. <!--googleon: index--> 323. <!-- CABECERA FIN --> 324. <!-- MENU --> 325. <div class="w-100 bg-primary"><div class="container"><div class="row justify-content-between align-items-center"><button class="header-btnMovil aeat text-white d-lg-none col-2 btn btn-link" type="button" id="menuPrincipal"><svg class="svg-inline--fa fa-icomenu fa-w-16 ico-size-2 w-100" title="Abrir menú móvil" aria-hidden="true" role="presentation" aria-labelledby="svg-inline--fa-titlesKk9BIBwxUvo" data-prefix="aeat-ico" data-icon="ico-menu" xmlns="http://www.w3.org/2000/svg" viewBox="0 0 64 64" width="16px" height="16px" data-fa-i2svg=""> Ψ <title id="svg-inline--fa-title-sKk9BIBwxUvo">Abrir menú móvil</title><path fill="currentColor" d="M60,27H4a.94.94,0,0,0-1,1v8a.94.94,0,0,0,1,1H60a.94.94,0,0,0,1-1V28A.94.94,0,0,0,60,27ZM60,7H4A.94.94,0,0,0,3,8v8a.94.94,0,0,0,1,1H60a.94.94,0,0,0,1-1 V8A. 94. 94, 0, 0, 0, 60, 7 Zm0, 40 H4a. 94. 94, 0, 0, 0-1, 1 v8a. 94. 94, 0, 0, 0, 1, 1 H60a. 94. 94, 0, 0, 0, 1-1 V48A. 94. 94, 0, 0, 0, 60, 47 Z"></path><i class="aeat-ico fa-ico-menu ico-size-2 w-100" title="Abrir menú móvil" aria-hidden="true" role="presentation"></i> --> span class="sronly">Menú móvil</button><nav id="aeat menuPrincipal" class="navbar-dark navbar navbar-expand-lg p-0 col-12 col-xl-8 collg-9 d-none d-lg-flex" aria-label="Menú móvil"><!--clase para movil: header-navMovil aeat--> dropdown">Sobre la Agencia Tributaria class="dropdown-menu rounded-0 m-0 p-0 min-vw-60" aria-label="Menú de navegación de Sobre la Agencia Tributaria"><ul class="dflex row m-0 list-unstyled"><svg class="svg-inline--fa fa-ico-informacion-insti-sm fa-w-16 align-middle mr-3 ico-size-3" aria-hidden="true" role="presentation" focusable="false" data-prefix="aeat-ico" data-icon="ico-informacion-insti-sm" xmlns="http://www.w3.org/2000/svg" viewBox="0 0 32 32" width="16px" height="16px" data-fa-i2svg=""><path fill="currentColor" d="M16,8a4,4,0,1,0-4-4A4,4,0,0,0,16,8Zm0-6a2,2,0,1,1-2,2A2,2,0,0,1,16,2Zm6,14V13a4,4,0,0,0-4-4H14a4,4,0,0,0-4H1444, 4,4v3H5v6H8V32H24V22h3V16ZM12,13a2,2,0,0,1,2-2h4a2,2,0,0,1,2,2v3H12ZM22,30H10V22H22Zm3-10H7V18H25Zm-8.59,3.52h-.82v-.94h.82Zm0,5.73h-.82v24.42h.82Z"></path></svg><!-- <i class="aeat-ico fa-ico-informacion-insti-sm align-middle mr-3" ico-size-3" aria-hidden="true" role="presentation"></i> -->Información institucionalli class="col-12 col-lg-4 col-xxl-3 p-0"><svg class="svg-inline--fa fa-ico-contacto-sm fa-w-16 align-middle mr-3 ico-size-3" aria-hidden="true" role="presentation" focusable="false" data-prefix="aeat-ico" data-icon="ico-contacto-sm" xmlns="http://www.w3.org/2000/svg" viewBox="0 0 24 24" width="16px" height="16px" data-fa-i2svg=""><path fill="currentColor" d="M23,24H1V17.63L7.54,10h8.92L23,17.63ZM3,22H21V18.37L15.54,12H8.46L3,18.37ZM24,9H16V6H8V9H0V4A4,4,0,0,1,4,0H20a4, 2-2H4A2,2,0,0,0,2,4V7H6V4H18ZM12,20a3,3,0,1,1,3-3A3,3,0,0,1,12,20Zm0-4a1,1,0,1,0,1,1A1,1,0,0,0,12,16Z"></path></syg><!-- <i class="aeat-ico fa-ico-contacto-sm align-middle mr-3 ico-size-3" aria-hidden="true" role="presentation"></i> align-middle white-space-normal dropdown-item-iconTxt">Contacta con nosotros/a>/li>li class="col-12 col-lq-4 col-xxl-3 p-0"><svg class="svg-inline--fa faico-gobierno-sm fa-w-16 align-middle mr-3 ico-size-3" aria-hidden="true" role="presentation" focusable="false" data-prefix="aeat-ico" data-icon="ico-gobierno-sm" xmlns="http://www.w3.org/2000/svg" viewBox="0 0 24 24" width="16px" height="16px" data-fa-i2svg=""> <path fill="currentColor" d="M12,.86,0,7.41V12H24V7.41ZM22,10H2V8.59L12,3.14,22,8.59ZM4,13v8H2V13Zm6,0v8H8V13Zm6,0v8H14V13Zm6,0v8H2VV13ZM 1,1A1,1,0,0,1,12,6Z"></path></svg><!-- <i class="aeat-ico fa-ico-gobierno-sm align-middle mr-3 ico-size-3" aria-hidden="true" role="presentation"></i> -->Gobierno abiertoclass="col-12 col-Ig-4 col-xxl-3 p-0"><svg class="svg-inline--fa fa-ico-calendario-sm fa-w-16 align-middle mr-3 ico-size-3" aria-hidden="true" role="presentation" focusable="false" data-prefix="aeat-ico" data-icon="ico-calendario-sm" xmlns="http://www.w3.org/2000/svg" viewBox="0 0 24 24" width="16px" height="16px" data-fa-i2svg=""><path fill="currentColor" d="M21,2H19V0H17V2H7V0H5V2H3A3,3,0,0,0,0,5V20a3,3,0,0,0,3,3H21a3,3,0,0,0,3-3V5A3,3,0,0,0,21,2Zm1,18a1,1,0,0,1-10,0, 1,1H3a1,1,0,0,1-1-1V9H22ZM2,7V5A1,1,0,0,1,3,4H5V5H7V4H17V5h2V4h2a1,1,0,0,1,1,1V7Z"></path></svg><!-- <i class="aeat-ico faico-calendario-sm align-middle mr-3 ico-size-3" aria-hidden="true" role="presentation"></i> -->Planificaciónclass="col-12 col-lg-4 col-xxl-3 p-0"><svg class="svg-inline--fa fa-icoprensa-sm fa-w-16 align-middle mr-3 ico-size-3" aria-hidden="true" role="presentation" focusable="false" data-prefix="aeat-ico" data-icon="ico-prensa-sm" xmlns="http://www.w3.org/2000/svg" viewBox="0 0 24 24" width="16px" height="16px" data-fa-i2svg=""><path fill="currentColor"

https://www.tawdis.net/detallemail?m=e3997609c90f415e9b7818e80256571810b6db9d

1h4a1,1,0,0,1,1,1V6H13V8ZM3.76,14.24I.7.71L3.05,16.36I-.71-.7a8,8,0,0,1,0-

1,1H10a1,1,0,0,1-1-1V14h2V12H9V8h2V6H9V3a1,1,0,0,1,1-

</svg><!-- <i class="aeat-ico fa-ico-prensa-sm align-middle mr-3 ico-size-3" aria-hidden="true" role="presentation"></i>

class="d-inline-flex align-middle white-space-normal dropdown-item-iconTxt">Notas de prensaاها-باح تانانا العام العام

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col-xxl-3 p-0"><a href="/Sede/trabajar-agencia-tributaria.html" class="d-flex align-items-center dropdown-item px-3 py-4 h-100"><svg
class="svg-inline--fa fa-ico-familia-sm fa-w-16 align-middle mr-3 ico-size-3" aria-hidden="true" role="presentation" focusable="false"
data-prefix="aeat-ico" data-icon="ico-familia-sm" xmlns="http://www.w3.org/2000/svg" viewBox="0 0 24 24" width="16px" height="16px"
data-fa-i2svg=""><path fill="currentColor"
3,3v6H2v4H7ZM20,8a3,3,0,1,1,3-3A3,3,0,0,1,20,8Zm0-4a1,1,0,1,0,1,1A1,1,0,0,0,20,4Zm2,14h2V12a3,3,0,0,0-3-
3H19v2h2a1,1,0,0,1,1,1v4H20v4H17v2h5ZM12,8a4,4,0,1,1,4-4A4,4,0,0,1,12,8Zm0-
6a2,2,0,1,0,2,2A2,2,0,0,0,12,2Zm4,22H8V18H6V12A3,3,0,0,1,9,9h6a3,3,0,0,1,3,3v7H16Zm-6-2h4V17h2V12a1,1,0,0,0-1-
1H9a1,1,0,0,0-1,1v4h2Z"></path></svg><!-- <i class="aeat-ico fa-ico-familia-sm align-middle mr-3 ico-size-3" aria-hidden="true"
role="presentation"></i> --><span class="d-inline-flex align-middle white-space-normal dropdown-item-iconTxt">Trabajar en la Agencia
Tributaria</span></a>class="col-12 col-lq-4 col-xxl-3 p-0"><a href="/Sede/normativa-criterios-interpretativos.html" class="d-flex"
align-items-center dropdown-item px-3 py-4 h-100"><svg class="svg-inline--fa fa-ico-libros-sm fa-w-16 align-middle mr-3 ico-size-3" aria-
hidden="true" role="presentation" focusable="false" data-prefix="aeat-ico" data-icon="ico-libros-sm" xmlns="http://www.w3.org/2000/svg" viewBox="0 0 24 24" width="16px" height="16px" data-fa-i2svg=""><path fill="currentColor" d="M24,20.44l-1.31-5.85h0l-.44-"
1.95h0L19.61.93,14,2.19V2H0V22H14V12.46i2.18,9.73ZM2,4H6V14H2ZM6,20H2V16H6Zm6,0H8V16h4ZM8,14V4h4V14Zm13.6,4.93-
3.9.88-.88-3.91,3.9-.87ZM18.1,3.32l2.19,9.75L16.38,14,14.19,4.19Z"></path></svg><!-- <i class="aeat-ico fa-ico-libros-sm align-middle"></path></path></path>
mr-3 ico-size-3" aria-hidden="true" role="presentation"></i> --><span class="d-inline-flex align-middle white-space-normal dropdown-
item-iconTxt">Normativa y criterios interpretativos</span></a>class="col-12 col-lg-4 col-xxl-3 p-0"><a
href="/Sede/estadisticas.html" class="d-flex align-items-center dropdown-item px-3 py-4 h-100"><svg class="svg-inline--fa fa-ico-
estadisticas-sm fa-w-16 align-middle mr-3 ico-size-3" aria-hidden="true" role="presentation" focusable="false" data-prefix="aeat-ico"
data-icon="ico-estadisticas-sm" xmlns="http://www.w3.org/2000/svg" viewBox="0 0 24 24" width="16px" height="16px" data-fa-i2svg=""><path fill="currentColor" d="M2,0V24H22V0ZM20,22H4V2H20Zm-7-5H11V7h2ZM9,17H7V13H9Zm8,0H15V10h2Z"></path>
0"><a href="/Sede/educacion-civico-tributaria.html" class="d-flex align-items-center dropdown-item px-3 py-4 h-100"><svg class="svg-
inline--fa fa-ico-pizarra-sm fa-w-16 align-middle mr-3 ico-size-3" aria-hidden="true" role="presentation" focusable="false" data-
prefix="aeat-ico" data-icon="ico-pizarra-sm" xmlns="http://www.w3.org/2000/svg" viewBox="0 0 24 24" width="16px" height="16px" height="16px" data-icon="ico-pizarra-sm" xmlns="http://www.w3.org/2000/svg" viewBox="0 0 24 24" width="16px" height="16px" he
fa-i2svg=""><path fill="currentColor" d="M17.35,4,12-.28,6.65,4H0V24H24V4Zm1.24,4H5.41I-2-
2H20.59ZM18,10v8H6V10ZM4,9.41v9.18I-2,2V7.41ZM5.41,20H18.59I2,2H3.41ZM20,18.59V9.41I2-
2V20.59ZM12,2.28,14.15,4H9.85ZM17,17H11V15h6Z"></path></svg><!-- <i class="aeat-ico fa-ico-pizarra-sm align-middle mr-3 ico-pizarra-sm align-middle mr-3 ico-pizarra-
size-3" aria-hidden="true" role="presentation"></i> --><span class="d-inline-flex align-middle white-space-normal dropdown-item-
iconTxt">Educación cívico-tributaria</span></a>class="col-12 col-lg-4 col-xxl-3 p-0"><a href="/Sede/perfil-contratante.html"
class="d-flex align-items-center dropdown-item px-3 py-4 h-100"><svg class="svg-inline--fa fa-ico-colaborar-sm fa-w-16 align-middle mr-
3 ico-size-3" aria-hidden="true" role="presentation" focusable="false" data-prefix="aeat-ico" data-icon="ico-colaborar-sm"
xmlns="http://www.w3.org/2000/svg" viewBox="0 0 24 24" width="16px" height="16px" data-fa-i2svg=""><path fill="currentColor" d="M22.86,14.21I-.51.86-1.72-1,.51-.86a6.07,6.07,0,0,0-9.5-7.41L7.48,9.93a3,3,0,0,0,3.64-.47L14,6.59,15.41,8I-2.87,2.88a5,5,0,0,1-
7.08, 0L4.59, 10I5.63 - 5.64a8.07, 8.07, 0, 0, 1, 12.64, 9.85ZM15.27, 9.85I-1.42, 1.42, 4.32, 4.32a2, 2, 0, 0, 1, .2, 2.58L15.21, 15I-1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.42, 1.
1.42,1.42L17,19.61l-.44.44a4.91,4.91,0,0,1-.85.67l-3.1-3.09L11.18,19l2.41,2.42a5.87,5.87,0,0,1-.59.05,5,5,0,0,1-3.54-1.46L3.78,14.36A6.07,6.07,0,0,1,8,4H9L9,2H8A8.07,8.07,0,0,0,2.36,15.78l5.69,5.68a7,7,0,0,0,9.9,0l1.64-1.63a4,4,0,0,0,0-5.66Z">
</path></svg><!-- <i class="aeat-ico fa-ico-colaborar-sm align-middle mr-3 ico-size-3" aria-hidden="true" role="presentation"></i> -->
<span class="d-inline-flex align-middle white-space-normal dropdown-item-iconTxt">Perfil del contratante/span >/span class="d-inline-flex align-middle white-space-normal dropdown-item-iconTxt">Perfil del contratante/span >/span class="d-inline-flex align-middle white-space-normal dropdown-item-iconTxt">Perfil del contratante/span >/span >
12 col-lg-4 col-xxl-3 p-0"><a href="/Sede/enlaces-interes.html" class="d-flex align-items-center dropdown-item px-3 py-4 h-100"><svg
class="svg-inline--fa fa-ico-direccion-sm fa-w-16 align-middle mr-3 ico-size-3" aria-hidden="true" role="presentation" focusable="false"
data-prefix="aeat-ico" data-icon="ico-direccion-sm" xmlns="http://www.w3.org/2000/svg" viewBox="0 0 24 24" width="16px'
height="16px" data-fa-i2svg=""><path fill="currentColor" d="M13,10V8h6.41l3-3-3-3H13V0H11V6H4.59l-
3.3,3.3H11V22H8v2h8V22H13V16h6.41l3-3-3-3Zm5.59-6,1,1-1,1H13V4ZM5.41,10l-1-1,1-1H11v2Zm13.18.4H13V12h5.59l1,1Z">
</path></svg><!-- <i class="aeat-ico fa-ico-direccion-sm align-middle mr-3 ico-size-3" aria-hidden="true" role="presentation"></i> -->
<span class="d-inline-flex align-middle white-space-normal dropdown-item-iconTxt">Enlaces de interés</span></a>class="col-12">(span class="d-inline-flex align-middle white-space-normal dropdown-item-iconTxt">Enlaces de interés</span></a>class="col-12">(span class="d-inline-flex align-middle white-space-normal dropdown-item-iconTxt")
col-Ig-4 col-xxl-3 p-0"><a href="/Sede/condiciones-uso-sede-electronica.html" class="d-flex align-items-center dropdown-item px-3 py-4
h-100"><svg class="svg-inline--fa fa-ico-terminos-sm fa-w-16 align-middle mr-3 ico-size-3" aria-hidden="true" role="presentation"
focusable="false" data-prefix="aeat-ico" data-icon="ico-terminos-sm" xmlns="http://www.w3.org/2000/svg" viewBox="0 0 24 24"
width="16px" height="16px" data-fa-i2svg=""><path fill="currentColor"
d="M9,8.35v2.2H6.88v7.11H17.12V10.55H15V8.35A3,3,0,0,0,9,8.35Zm6.27,4.08v3.34H8.76V12.43h6.48ZM13.15,8.35v2.2h-
2.3V8.36a1.15,1.15,0,1,1,2.3,0ZM12,.07,1.65,2.37V13.58a10.35,10.35,0,0,0,20.7,0V2.37Zm8.47,13.51a8.47,8.47,0,1,1-
16.94,0V3.88L12,2l8.47,1.88Z"></path></svg><!-- <i class="aeat-ico fa-ico-terminos-sm align-middle mr-3 ico-size-3" aria-hidden="true"
role="presentation"></i> --><span class="d-inline-flex align-middle white-space-normal dropdown-item-iconTxt">Condiciones de uso
sede electrónica</span></a>class="col-12 col-lq-4 col-xxl-3 p-0"><a href="/Sede/compromiso-etico-agencia-tributaria.html"
class="d-flex align-items-center dropdown-item px-3 py-4 h-100"><svg class="svg-inline--fa fa-ico-balanza-sm fa-w-16 align-middle mr-3
ico-size-3" aria-hidden="true" role="presentation" focusable="false" data-prefix="aeat-ico" data-icon="ico-balanza-sm"
xmlns="http://www.w3.org/2000/svg" viewBox="0 0 24 24" width="16px" height="16px" data-fa-i2svg=""><path fill="currentColor" d="M14 10C14 12.408 15.564 15 19 15C22.436 15 24 12.408 24 10C24 9.792 23.935 9.588 23.814 9.419L18.823 2.432C18.719 2.283 18.574
2.159 18.394 2.081C18.259 2.022 18.125 2.007 17.978 2H6.022C5.891 2.003 5.742 2.022 5.606 2.081C5.426 2.158 5.28 2.282 5.177
2.432L0.186 9.419C0.065 9.588 0 9.792 0 10C0 12.408 1.564 15 5 15C8.436 15 10 12.408 10 10C10 9.864 9.973 9.73 9.919
9.606L7.517 4H11V21H5C4.448 21 4 21.447 4 22C4 22.553 4.448 23 5 23H19C19.552 23 20 22.553 20 22C20 21.447 19.552 21 19
21H13V4H16.483L14.081 9.606C14.027 9.73 14 9.864 14 10ZM7.912 10H2.229L5.78 5.027L7.912 10ZM18.219 5.027L21.771
10H16.088L18.219 5.027Z"></path></svg><!-- <i class="aeat-ico fa-ico-balanza-sm align-middle mr-3 ico-size-3" aria-hidden="true" role="presentation"></i> --><span class="d-inline-flex align-middle white-space-normal dropdown-item-iconTxt">Compromiso ético de la
Agencia Tributaria</span></a></div>class="nav-item dropdown"><a href="#" class="py-3 px-4 nav-link dropdown-"><a href="#" class="#" class="#" class="py-3 px-4 nav-link dropdown-"><a href="#" class="#" class=
toggle" id="menuNav_86162c121d27c610VgnVCM100000dc381e0aRCRD" role="button" data-toggle="dropdown" aria-haspopup="true"
aria-expanded="false"><span>Información y gestiones</span></a><div class="dropdown-menu rounded-0 m-0 p-0 min-vw-60" aria-
label="Menú de navegacion de Información y gestiones">i class="col-12 col-lq-4 col-xxl-3 p-
0"><a href="/Sede/irpf.html" class="d-flex align-items-center dropdown-item px-3 py-4 h-100"><svg class="svg-inline--fa fa-ico-impuesto-irpf-sm fa-w-16 align-middle mr-3 ico-size-3" aria-hidden="true" role="presentation" focusable="false" data-prefix="aeat-ico"
data-icon="ico-impuesto-irpf-sm" xmlns="http://www.w3.org/2000/svg" viewBox="0 0 24 24" width="16px" height="16px" data-fa-
i2svg=""><path fill="currentColor"
1-1.39, 3.94, 3.94, 0.00-93-72, 2.77, 2.77, 0.0, 0.1.7-79, 2.31, 2.31, 0.0, 0.57-1.6A2.5, 2.5, 0.0, 0.0, 15.2, 11a2, 2.0, 0.0-1-.82, 6.43
2-.23 + 8.55 \lor 18.5 + 1.73 \lor 14.91 + 0.35 + 2.93, 2.93, 2.93, 2.93, 0.0, 1, .87.1, 1.35, 1.35, 0.0, 1, .53.36, 11.34, 11.34, 0.0, 1, .91, 1.26 + 1.25, 1.87 + 2.00, 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25 + 1.25
3.28H10.28V11.36h1.35c.71,0,1.13,0,1.27,0a1.05,1.05,0,0,1,.65.34,1,1,0,0,1,.23.7,1.07,1.07,0,0,1-.17.64.91.91,0,0,1-.4
</path></svg><!-- <i class="aeat-ico fa-ico-impuesto-irpf-sm align-middle mr-3 ico-size-3" aria-hidden="true" role="prese
<span class="d-inline-flex align-middle white-space-normal dropdown-item-iconTxt">IRPF</span></a>class="color: "color: "
xxl-3 p-0"><a href="/Sede/iva.html" class="d-flex align-items-center dropdown-item px-3 py-4 h-100"><svg class="svg-in impuesto-iva-sm fa-w-16 align-middle mr-3 ico-size-3" aria-hidden="true" role="presentation" focusable="false" data-prefix="aeat-ico"
```

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data-icon="ico-impuesto-iva-sm" xmlns="http://www.w3.org/2000/svg" viewBox="0 0 24 24" width="16px" height="16px" data-fa-
i2svg=""><path fill="currentColor"
d="M23,2H19V4h2V22H3V4H5V2H1V24H23ZM6,0V8h5V7a1,1,0,0,1,2,0V8h5V0ZM16,6H14.83A3,3,0,0,0,9.17,6H8V2h8ZM11.15,18.5\
</path></svg><!-- <i class="aeat-ico fa-ico-impuesto-iva-sm align-middle mr-3 ico-size-3" aria-hidden="true" role="presentation"></i>-->
<span class="d-inline-flex align-middle white-space-normal dropdown-item-iconTxt">IVA</span></a>class="col-12 col-lq-4 col-lq-4"
xxl-3 p-0"><a href="/Sede/impuesto-sobre-sociedades.html" class="d-flex align-items-center dropdown-item px-3 py-4 h-100"><svg
class="svg-inline--fa fa-ico-impuesto-sociedades-sm fa-w-16 align-middle mr-3 ico-size-3" aria-hidden="true" role="presentation"
focusable="false" data-prefix="aeat-ico" data-icon="ico-impuesto-sociedades-sm" xmlns="http://www.w3.org/2000/svg" viewBox="0 0 24
24" width="16px" height="16px" data-fa-i2svg=""><path fill="currentColor"
d="M23,2H19V4h2V22H3V4H5V2H1V24H23ZM6,0V8h5V7a1,1,0,0,1,2,0V8h5V0ZM16,6H14.83A3,3,0,0,0,9.17,6H8V2h8ZM8.43,15.71I
1.39-.37a4.83,4.83,0,0,1-2-.85,2.27,2.27,0,0,1-.42-
3, 2.35, 2.35, 0, 0, 1, 1.08 - .87, 4.26, 4.26, 0, 0, 1, 1.69 - .3, 3.61, 3.61, 0, 0, 1, 2.43, 71, 2.52, 2.52, 0, 0, 1, .86, 1.91 - .20, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00, 1.00,
1.73.07a1.51,1.51,0,0,0-.48-.95,1.78,1.78,0,0,0-1.1-.29,2,2,0,0,0-
1.16,1,4.88,4.88,0,0,1-1.87.31,3.76,3.76,0,0,1-2.51-.75A3.25,3.25,0,0,1,8.43,15.71Z"></path></svg><!-- <i class="aeat-ico fa-ico-
impuesto-sociedades-sm align-middle mr-3 ico-size-3" aria-hidden="true" role="presentation"></i> --><span class="d-inline-flex align-
middle white-space-normal dropdown-item-iconTxt">Impuesto sobre Sociedades</span></a>
0"><a href="/Sede/impuestos-especiales-medioambientales.html" class="d-flex align-items-center dropdown-item px-3 py-4 h-100">
<svg class="svg-inline--fa fa-ico-impuesto-sm fa-w-16 align-middle mr-3 ico-size-3" aria-hidden="true" role="presentation" focusable="false" data-prefix="aeat-ico" data-icon="ico-impuesto-sm" xmlns="http://www.w3.org/2000/svg" viewBox="0 0 24 24"</p>
width="16px" height="16px" data-fa-i2svg=""><path fill="currentColor"
d="M18,13H6V11H18Zm0,3H6v2H18ZM23,2H19V4h2V22H3V4H5V2H1V24H23ZM6,0V8h5V7a1,1,0,0,1,2,0V8h5V0ZM16,6H14.83A3,3
</path></svg><!-- <i class="aeat-ico fa-ico-impuesto-sm align-middle mr-3 ico-size-3" aria-hidden="true" role="presentation"></i>
<span class="d-inline-flex align-middle white-space-normal dropdown-item-iconTxt">Impuestos Especiales y Medioambientales
</a>class="col-12 col-ig-4 col-xxl-3 p-0"><a href="/Sede/declaraciones-informativas-otros-impuestos-tasas.html" class="d-flex"><a>-/a></a>
align-items-center dropdown-item px-3 py-4 h-100"><svg class="svg-inline--fa fa-ico-impuesto-sm fa-w-16 align-middle mr-3 ico-size-3"
aria-hidden="true" role="presentation" focusable="false" data-prefix="aeat-ico" data-icon="ico-impuesto-sm"
xmlns="http://www.w3.org/2000/svg" viewBox="0 0 24 24" width="16px" height="16px" data-fa-i2svg=""><path fill="currentColor"
d="M18,13H6V11H18Zm0,3H6v2H18ZM23,2H19V4h2V22H3V4H5V2H1V24H23ZM6,0V8h5V7a1,1,0,0,1,2,0V8h5V0ZM16,6H14.83A3,3
</path></svg><!-- <i class="aeat-ico fa-ico-impuesto-sm align-middle mr-3 ico-size-3" aria-hidden="true" role="presentation"></i>
<span class="d-inline-flex align-middle white-space-normal dropdown-item-iconTxt">Declaraciones informativas. IAE. Otros impuestos,
tasas y otras prestaciones patrimoniales</span></a><a href="/Sede/aduanas .html"
class="d-flex align-items-center dropdown-item px-3 py-4 h-100"><svg class="svg-inline--fa fa-ico-barco-sm fa-w-16 align-middle mr-3
ico-size-3" aria-hidden="true" role="presentation" focusable="false" data-prefix="aeat-ico" data-icon="ico-barco-sm"
xmlns="http://www.w3.org/2000/svg" viewBox="0 0 24 24" width="16px" height="16px" data-fa-i2svg=""><path fill="currentColor" d="M24,18.1v1a5,5,0,0,1-8.5,3.52,4.88,4.88,0,0,1-7,0A5,5,0,0,1,5,24.1a5,5,0,0,1-5-5v-1H2v1a3,3,0,0,3,3,3.12,3.12,0,0,0,2.64-
4.8V5H15V0H9V5H4v8.3L1.68,14.59I2.87,5.75,1.79-.89-2-4L12,11.14I7.68,4.27-2,4,1.79.89,2.87-
5.75ZM11,2h2V5H11Zm7,10.19L12,8.86,6,12.19V7H18Z"></path></svg><!-- <i class="aeat-ico fa-ico-barco-sm align-middle mr-3 ico-barco-sm align-middle mr-3 ico
size-3" aria-hidden="true" role="presentation"></i> --><span class="d-inline-flex align-middle white-space-normal dropdown-item-
iconTxt">Aduanas</span></a>li>col-12 col-lg-4 col-xxl-3 p-0"><a href="/Sede/empresarios-individuales-profesionales.html" class="d-flex align-items-center dropdown-item px-3 py-4 h-100"><svg class="svg-inline--fa fa-ico-maletin-sm fa-w-16 align-middle mr-3"></a>
ico-size-3" aria-hidden="true" role="presentation" focusable="false" data-prefix="aeat-ico" data-icon="ico-maletin-sm"
xmlns="http://www.w3.org/2000/svg" viewBox="0 0 24 24" width="16px" height="16px" data-fa-i2svg=""><path fill="currentColor" viewBox="0 0 24 24" width="16px" height="16px" data-fa-i2svg=""><path fill="currentColor" viewBox="0 0 24 24" width="16px" height="16px" data-fa-i2svg="">theight="16px" data-fa-i2svg="">theight=">theight="16px" data-fa-i2svg="">theight="16px" data-fa-i2svg="
</path></svg><!-- <i class="aeat-ico fa-ico-maletin-sm align-middle mr-3 ico-size-3" aria-hidden="true" role="presentation"></i>
<span class="d-inline-flex align-middle white-space-normal dropdown-item-iconTxt">Empresarios individuales y profesionales/span>
</a>col-lg-4 col-xxl-3 p-0"><a href="/Sede/empresas.html" class="d-flex align-items-center dropdown-item px-3 py-
4 h-100"><svg class="svg-inline--fa fa-ico-edificio-sm fa-w-16 align-middle mr-3 ico-size-3" aria-hidden="true" role="presentation"
focusable="false" data-prefix="aeat-ico" data-icon="ico-edificio-sm" xmlns="http://www.w3.org/2000/svg" viewBox="0 0 24 24"
width="16px" height="16px" data-fa-i2svg=""><path fill="currentColor" d="M12,17H8V15h4Zm0,1H8v2h4Zm0-
6H8v2h4ZM24.4.26V24H0V12H4V8H16V22h6V5.74I-8-2.4V7H12V.66ZM4.22V14H2v8ZM14.10H6V22h8Zm4-2V20h2V8Z"></path>
</svg><!-- <i class="aeat-ico fa-ico-edificio-sm align-middle mr-3 ico-size-3" aria-hidden="true" role="presentation"></i> --><span
class="d-inline-flex align-middle white-space-normal dropdown-item-iconTxt">Empresas</span></a>class="col-12 col-lq-4 col-lg-4 co
xxl-3 p-0"><a href="/Sede/familia.html" class="d-flex align-items-center dropdown-item px-3 py-4 h-100"><svg class="svg-inline--fa fa-
ico-familia-sm fa-w-16 align-middle mr-3 ico-size-3" aria-hidden="true" role="presentation" focusable="false" data-prefix="aeat-ico" data-
icon="ico-familia-sm" xmlns="http://www.w3.org/2000/svg" viewBox="0 0 24 24" width="16px" height="16px" data-fa-i2svg="
fill="currentColor" d="M4,8A3,3,0,1,1,7,5,3,3,0,0,1,4,8ZM4,4A1,1,0,1,0,5,5,1,1,0,0,0,4,4ZM7,20H4V16H2V12a1,1,0,0,1,1-
3H19v2h2a1,1,0,0,1,1,1v4H20v4H17v2h5ZM12,8a4,4,0,1,1,4-4A4,4,0,0,1,12,8Zm0-
6a2,2,0,1,0,2,2A2,2,0,0,0,12,2Zm4,22H8V18H6V12A3,3,0,0,1,9,9h6a3,3,0,0,1,3,3v7H16Zm-6-2h4V17h2V12a1,1,0,0,0-1-
1H9a1,1,0,0,0-1,1v4h2Z"></path></svg><!-- <i class="aeat-ico fa-ico-familia-sm align-middle mr-3 ico-size-3" aria-hidden="true"
role="presentation"></i> --> <span class="d-inline-flex align-middle white-space-normal dropdown-item-iconTxt">Ciudadanos, familias y
personas con discapacidad</span></a>col-12 col-lg-4 col-xxl-3 p-0"><a href="/Sede/vehiculos-embarcaciones.html"
class="d-flex align-items-center dropdown-item px-3 py-4 h-100"><svg class="svg-inline--fa fa-ico-furgoneta-sm fa-w-16 align-middle mr-
3 ico-size-3" aria-hidden="true" role="presentation" focusable="false" data-prefix="aeat-ico" data-icon="ico-furgoneta-sm" xmlns="http://www.w3.org/2000/svg" viewBox="0 0 24 24" width="16px" height="16px" data-fa-i2svg=""><path fill="currentColor"
d="M19.86,9.31,18.78,5H10V1H0V19H10V7h7.22I.92,3.69L22,12.62V17H18.44A4,4,0,1,0,19,19h5V11.38ZM8,17H2V3H8Zm7,4a2,2,0,1
2A2,2,0,0,1,15,21ZM15,8v2h2v2H13V8Z"></path></svg><!-- <i class="aeat-ico fa-ico-furgoneta-sm align-middle mr-3 ico-size-3" aria-hidden="true" role="presentation"></i> --><span class="d-inline-flex align-middle white-space-normal dropdown-item-iconTxt">Vehículos
y embarcaciones</span></a>class="col-12 col-lg-4 col-xxl-3 p-0"><a href="/Sede/vivienda-otros-inmuebles.html" class="d-flex"
align-items-center dropdown-item px-3 py-4 h-100"><svg class="svg-inline--fa fa-ico-casa-sm fa-w-16 align-middle mr-3 ico-size-3" aria-hidden="true" role="presentation" focusable="false" data-prefix="aeat-ico" data-icon="ico-casa-sm" xmlns="http://www.w3.org/2000/svg"
viewBox="0 0 24 24" width="16px" height="16px" data-fa-i2svg=""><path fill="currentColor" d="M19,11V5.69I1.58.6.71-
1.88L12,.93,2.71,4.41I.7,1.88L5,5.69V11H1V24H11V18h2v6H23V11ZM7,4.94I5-
1.87,5,1.87V11H7ZM21,22H15V16H9v6H3V13H21ZM9,6h2V9H9Zm6,0V9H13V6ZM7,19H5V16H7Zm12,0H17V16h2Z"
<!-- <i class="aeat-ico fa-ico-casa-sm align-middle mr-3 ico-size-3" aria-hidden="true" role="presentation"></i> --><span
flex align-middle white-space-normal dropdown-item-iconTxt">Vivienda y otros inmuebles</span></a>
xxl-3 p-0"><a href="/Sede/viajeros-trabajadores-desplazados-fronterizos.html" class="d-flex align-items-center dropdowi
h-100"><svg class="svg-inline--fa fa-ico-maleta-sm fa-w-16 align-middle mr-3 ico-size-3" aria-hidden="true" role="preser
focusable="false" data-prefix="aeat-ico" data-icon="ico-maleta-sm" xmlns="http://www.w3.org/2000/svg" viewBox="0 0 2
width="16px" height="16px" data-fa-i2svg=""><path fill="currentColor" d="M16,16H8V14h8Zm6-9V22H20v2H18V22H6v2H4V22H2V7A3,3,0,0,1,5,4H8V0h8V4h3A3,3,0,0,1,22,7ZM10,4h4V2H10Zm10,8H4v8H20Zm0-2V7a1,1,0,0,0-
```

```
1-1H5A1,1,0,0,0,4,7v3Z"></path></svg><!-- <i class="aeat-ico fa-ico-maleta-sm align-middle mr-3 ico-size-3" aria-hidden="true"
role="presentation"></i> --><span class="d-inline-flex align-middle white-space-normal dropdown-item-iconTxt">Viajeros, trabajadores
desplazados y fronterizos</span></a>class="col-12 col-lg-4 col-xxl-3 p-0"><a href="/Sede/no-residentes.html" class="d-flex"><a href="/Sed
align-items-center dropdown-item px-3 py-4 h-100"><svg class="svg-inline--fa fa-ico-direccion-sm fa-w-16 align-middle mr-3 ico-size-3"
aria-hidden="true" role="presentation" focusable="false" data-prefix="aeat-ico" data-icon="ico-direccion-sm"
xmlns="http://www.w3.org/2000/svg" viewBox="0 0 24 24" width="16px" height="16px" data-fa-i2svg=""><path fill="currentColor"
d="M13,10V8h6.41l3-3-3-3H13V0H11V6H4.59l-3,3,3,3H11V22H8v2h8V22H13V16h6.41l3-3-3-3Zm5.59-6,1,1-1,1H13V4ZM5.41,10l-1-10V8h6.41l3-3-3-3Zm5.59-6,1,1-1,1H13V4ZM5.41,10l-1-10V8h6.41l3-3-3-3Zm5.59-6,1,1-1,1H13V4ZM5.41,10l-1-10V8h6.41l3-3-3-3Zm5.59-6,1,1-1,1H13V4ZM5.41,10l-1-10V8h6.41l3-3-3-3Zm5.59-6,1,1-1,1H13V4ZM5.41,10l-1-10V8h6.41l3-3-3-3Zm5.59-6,1,1-1,1H13V4ZM5.41,10l-1-10V8h6.41l3-3-3-3Zm5.59-6,1,1-1,1H13V4ZM5.41,10l-1-10V8h6.41l3-3-3-3Zm5.59-6,1,1-1,1H13V4ZM5.41,10l-1-10V8h6.41l3-3-3-3Zm5.59-6,1,1-1,1H13V4ZM5.41,10l-1-10V8h6.41l3-3-3-3Zm5.59-6,1,1-1,1H13V4ZM5.41,10l-1-10V8h6.41l3-3-3-3Zm5.59-6,1,1-1,1H13V4ZM5.41,10l-1-10V8h6.41l3-3-3-3Zm5.59-6,1,1-1,1H13V4ZM5.41,10l-1-10V8h6.41l3-3-3-3Zm5.59-6,1,1-1,1H13V4ZM5.41,10l-1-10V8h6.41l3-3-3-3Zm5.59-6,1,1-1,1H13V4ZM5.41,10l-1-10V8h6.41l3-3-3-3-3Zm5.59-6,1,1-1,1H13V4ZM5.41,10l-1-10V8h6.41l3-3-3-3-3Zm5.59-6,1,1-1,1H13V4ZM5.41,10l-1-10V8h6.41l3-3-3-3-3Zm5.59-6,1,1-1,1H13V4ZM5.41,10l-1-10V8h6.41l3-3-3-3-3Zm5.59-6,1,1-1,1H13V4ZM5.41,10l-1-10V8h6.41,10l-1-10V8h6.41,10l-1-10V8h6.41,10l-1-10V8h6.41,10l-1-10V8h6.41,10l-1-10V8h6.41,10l-1-10V8h6.41,10l-1-10V8h6.41,10l-1-10V8h6.41,10l-1-10V8h6.41,10l-1-10V8h6.41,10l-1-10V8h6.41,10l-1-10V8h6.41,10l-1-10V8h6.41,10l-1-10V8h6.41,10l-1-10V8h6.41,10l-1-10V8h6.41,10l-1-10V8h6.41,10l-1-10V8h6.41,10l-1-10V8h6.41,10l-1-10V8h6.41,10l-1-10V8h6.41,10l-1-10V8h6.41,10l-1-10V8h6.41,10l-1-10V8h6.41,10l-1-10V8h6.41,10l-1-10V8h6.41,10l-1-10V8h6.41,10l-1-10V8h6.41,10l-1-10V8h6.41,10l-1-10V8h6.41,10l-1-10V8h6.41,10l-1-10V8h6.41,10l-1-10V8h6.41,10l-1-10V8h6.41,10l-1-10V8h6.41,10l-1-10V8h6.41,10l-1-10V8h6.41,10l-1-10V8h6.41,10l-1-10V8h6.41,10l-1-10V8h6.41,10l-1-10V8h6.41,10l-1-10V8h6.41,10l-1-10V8h6.41,10l-1-10V8h6.41,10l-1-10V8h6.41,10l-1-10V8h6.41,10l-1-10V8h6.41,10l-1-10V8h6.41,10l-1-10V8h6.41,10l-1-10V8h6.41,10l-1-10V8h6.41,10l-1-10V8h6.41,10l-1-10V8h6.41,10l-1-10V8h6.41,10l-1-10V8h6.41,10l-1-10V8h6.41,10l-1-10V8h6.41,10l-1-10V8h6.41,10l-1-10V8h6.41,10l-1-10V8h6.41,10l-1-10V8h6.41,10l-1-10V8h6.41,10l-1-10V8h6.41,10l-1-10V8h6.41,10l-1-10V8h6.41,10l
1,1-1H11v2Zm13.18,4H13V12h5.59l1,1Z"></path></svg><!-- <i class="aeat-ico fa-ico-direccion-sm align-middle mr-3 ico-size-3" aria-
hidden="true" role="presentation"></i> --><span class="d-inline-flex align-middle white-space-normal dropdown-item-iconTxt">No
residentes</span></a>class="col-12 col-lg-4 col-xxl-3 p-0"><a href="/Sede/censos-nif-domicilio-fiscal.html" class="d-flex align-
items-center dropdown-item px-3 py-4 h-100"><svg class="svg-inline--fa fa-ico-nif-sm fa-w-16 align-middle mr-3 ico-size-3" aria-
hidden="true" role="presentation" focusable="false" data-prefix="aeat-ico" data-icon="ico-nif-sm" xmlns="http://www.w3.org/2000/svg"
viewBox="0 0 24 24" width="16px" height="16px" data-fa-i2svg=""><path fill="currentColor" d="M20,12H14V10h6Zm0,2H14v2h6ZM24,2H18V3a1,1,0,0,1-
</path></svg><!-- <i class="aeat-ico fa-ico-nif-sm align-middle mr-3 ico-size-3" aria-hidden="true" role="presentation"></i> --><span
class="d-inline-flex align-middle white-space-normal dropdown-item-iconTxt">Censos, NIF y domicilio fiscal</span></a>
class="col-12 col-lg-4 col-xxl-3 p-0"><a href="/Sede/deudas-apremios-embargos-subastas.html" class="d-flex align-items-center
dropdown-item px-3 py-4 h-100"><svg class="svg-inline--fa fa-ico-dinero-sm fa-w-16 align-middle mr-3 ico-size-3" aria-hidden="true"
role="presentation" focusable="false" data-prefix="aeat-ico" data-icon="ico-dinero-sm" xmlns="http://www.w3.org/2000/svg" viewBox="0
0 32 32" width="16px" height="16px" data-fa-i2svg=""><path fill="currentColor"
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4V20c0-2.28,3-4,7-4S32,17.72,32,20Zm-2,8V26.85A10.18,10.18,0,0,1,25,28a10.18,10.18,0,0,1-5-
1.15V28c0,.82,1.95,2,5,2S30,28.82,30,28Zm0-4V22.85A10.18,10.18,0,0,1,25,24a10.18,10.18,0,0,1-5-
1.15V24c0, 82,1.95,2,5,2S30,24.82,30,24Zm0-4c0-82-1.95-2-5-2s-5,1.18-5,2,1.95,2,5,2S30,20.82,30,20Z"></path></svg><!-- <i
class="aeat-ico fa-ico-dinero-sm align-middle mr-3 ico-size-3" aria-hidden="true" role="presentation"></i> --><span class="d-inline-flex"
align-middle white-space-normal dropdown-item-iconTxt">Deudas, apremios, embargos, subastas, y concursos</span></a>
class="col-12 col-lg-4 col-xxl-3 p-0"><a href="/Sede/colaborar-agencia-tributaria.html" class="d-flex align-items-center dropdown-item
px-3 py-4 h-100"><svg class="svg-inline--fa fa-ico-calculadora-sm fa-w-16 align-middle mr-3 ico-size-3" aria-hidden="true"
role="presentation" focusable="false" data-prefix="aeat-ico" data-icon="ico-calculadora-sm" xmlns="http://www.w3.org/2000/svg"
viewBox="0 0 24 24" width="16px" height="16px" data-fa-i2svg=""><path fill="currentColor"
d="M23,24H2V0H23ZM4,22H21V2H4\overline{Z}M19,11H6V5H19ZM8,9h9V7H8Zm1,4H6v2H9Zm5,0H11v2h3ZM9,17H6v2H9Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11
4H16v2h3Zm0,4H16v2h3Z"></path></svg><!-- <i class="aeat-ico fa-ico-calculadora-sm align-middle mr-3 ico-size-3" aria-hidden="true"
role="presentation"></i> --><span class="d-inline-flex align-middle white-space-normal dropdown-item-iconTxt">Colaborar con la
Agencia Tributaria</span></a></div><a href="/Sede/todas-gestiones.html" class="py-3 px-4 nav-
link">Todas las gestiones</a></nav> <!-- descripcion: Buscar por impuestos, gestiones, modelos o en Información y gestiones
--> <!-- buscador_canal.jsp -->
                                                                                          •
                                                                                                    •
                                                                                                              • form id="form-buscador-menu" role="search" class="col my-2"
method="GET" action="/Sede/search.html"><div class="input-group justify-content-end"> X X X <input id="input-buscador-
menu" type="search" placeholder="Buscar por impuestos, gestiones, modelos o en Información y gestiones" aria-label="Buscar"
name="q" class="border-0 pl-3 text-truncate p-0 col small rounded-left" required=""><div class="input-group-append p-0 col-xl-1 col-2
border-left-primary"><button id="btn-buscador-menu" class="btn p-2 w-100 cursor-pointer border-left-primary bg-light-blue"
type="submit"><svg class="svg-inline--fa fa-ico-buscar-sm fa-w-16 text-primary" title="Buscar" aria-hidden="true" role="presentation"
aria-labelledby="svg-inline--fa-title-ss7plhjX1uwR" data-prefix="aeat-ico" data-icon="ico-buscar-sm" xmlns="http://www.w3.org/2000/svg"
viewBox="0 0 24 24" width="16px" height="16px" data-fa-i2svg=""> 👤 < title id="svg-inline--fa-title-ss7plhjX1uwR">Buscar</title><path
fill="currentColor" d="M22,23.41,16.59,18,18,16.59,23.41,22ZM10,1a9,9,0,1,0,9,9A9,9,0,0,0,10,1Zm0,16a7,7,0,1,1,7-
7A7,7,0,0,1,10,17ZM10,7V5a5,5,0,0,0-5,5H7A3,3,0,0,1,10,7Z"></path></svg><!-- <i class="aeat-ico fa-ico-buscar-sm text-primary"
title="Buscar" aria-hidden="true" role="presentation"></i> --><span class="sr-only">Buscar</span></button></div></form> <!--
FIN buscador canal.jsp --></div></div>
326. <!-- MENU FIN -->
327. </header><main class="js-container" id="acc-main">
328. <!--SLIDER INICIO-->
329. <section class="mb-3 aeat-carousel"><div class="aeat-carousel--container bg-print-white"><div class="container pt-5 pb-5 d-flex"
justify-content-center align-items-center d-print-block position-print-relative container-print flex-column flex-lg-row"><div class="col-12"
col-Ig-6 col-xl-5 text-white d-print-block col-print-12 text-print-body"> 0<h1 class="font-weight-bold display-4 d-none d-Ig-
block">Informate y realiza tus gestiones con la Agencia Tributaria</h1>Fácilmente, con seguridad y sin
desplazarte<span class="h3">¿Conoces nuestra <em>APP-AEAT</em>?</span> Descárgala<a
class="d-inline-block m-2" title="Instalar o acceder a la App Agencia Tributaria, se abre en ventana nueva" target="_blank"
href="https://sede.agenciatributaria.gob.es/appaeat/open">
src="/static_files/Sede/llamadas_externas/App/QR/QRappAEAT.png" alt="Código QR" width="80px" height="80px"></a>
src="/static_files/common/img/premio_ciudadania.png" alt="Premios a la Calidad e Innovación en la Gestión pública - premio
ciudadanía" class="col-lg-6 p-0 col-12 col-xs-10 col-md-8"></div><div class="rounded-sm shadow-sm col-12 col-sm-10 col-md-8"
col-lg-6 col-xxl-5 col-xxxl-4 offset-xl-1 p-0 aeat-carousel--carousel js-carousel-not-circular d-print-none"><div id="slide-mini" class="h-100" |
carousel slide" data-interval="false" data-wrap="false"><a class="carousel-control-prev ml-1 d-none" href="#slide-mini" role="button"
data-slide="prev"><span aria-hidden="true"><svg class="svg-inline--fa fa-ico-chevron-left fa-w-16 ico-size-2" aria-hidden="true"
role="presentation" title="Anterior" aria-labelledby="svg-inline--fa-title-688MYTVVNBEB" data-prefix="aeat-ico" data-icon="ico-chevron-
title-688MYTVVNBEB">Anterior</title><path fill="currentColor" d="M14,31.6c0-1.1,0.5-2.2,1.3-3L43.8-0.1l6,6L24.3,31.6l25.6,25.6l-1.1,0.5-2.2,1.3-3L43.8-0.1l6,6L24.3,31.6l25.6,25.6l-1.1,0.5-2.2,1.3-3L43.8-0.1l6,6L24.3,31.6l25.6,25.6l-1.1,0.5-2.2,1.3-3L43.8-0.1l6,6L24.3,31.6l25.6,25.6l-1.1,0.5-2.2,1.3-3L43.8-0.1l6,6L24.3,31.6l25.6,25.6l-1.1,0.5-2.2,1.3-3L43.8-0.1l6,6L24.3,31.6l25.6,25.6l-1.1,0.5-2.2,1.3-3L43.8-0.1l6,6L24.3,31.6l25.6,25.6l-1.1,0.5-2.2,1.3-3L43.8-0.1l6,6L24.3,31.6l25.6,25.6l-1.1,0.5-2.2,1.3-3L43.8-0.1l6,6L24.3,31.6l25.6,25.6l-1.1,0.5-2.2,1.3-3L43.8-0.1l6,6L24.3,31.6l25.6,25.6l-1.1,0.5-2.2,1.3-3L43.8-0.1l6,6L24.3,31.6l25.6,25.6l-1.1,0.5-2.2,1.3-3L43.8-0.1l6,6L24.3,31.6l25.6,25.6l-1.1,0.5-2.2,1.3-3L43.8-0.1l6,6L24.3,31.6l25.6,25.6l-1.1,0.5-2.2,1.3-3L43.8-0.1l6,6L24.3,31.6l25.6,25.6l-1.1,0.5-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.3-2.2,1.2,1.
6,6L15.2,34.6C14.4,33.8,14,32.7,14,31.6Z"></path></syg><!-- <i class="aeat-ico fa-ico-chevron-left ico-size-2" aria-hidden="true" role="presentation" title="Anterior"></i>--></span><span class="sr-only">Anterior</span></a></i>
data-target="#slide-mini" data-slide-to="0" class="active">
mini" data-slide-to="2">i data-target="#slide-mini" data-slide-to="3">i data-target="#slide-mini" data-slide-to="4">i data-target="#slide-mini" data-slide-to="4">
data-target="#slide-mini" data-slide-to="5"><div class="carousel-inner"><div class="pt-5 pb-6 px-xl-7 px-6 caro
control-slide-4c6fa1f32a603910"><span class="h3 mb-3 d-block text-primary font-weight-bold">Medidas fiscales urgente
DANA</span>Información y gestiones disponibles<nav class="nav w-100 justify-content-center justify-content-s"
column flex-md-row"> rac{1}{2}<a href="/Sede/ciudadanos-familias-personas-discapacidad/medidas-fiscales-urgentes-danos
2024.html" class="mb-2 btn btn-outline-primary shadow-sm">Accede a la Información</a><a href="/Sede/procedimiento
class="mb-2 btn btn-primary shadow-sm">Ayudas afectados DANA</a></nav></div><div class="pt-5 pb-6 px-xl-7 px-6 c
control-slide-15a7655233814910"><span class="h3 mb-3 d-block text-primary font-weight-bold">Declaraciones informativas
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2024</span><nav class="nav w-100 justify-content-center"> \Psi<a href="/Sede/declaraciones-informativas-otros-impuestos-
tasas/campana-declaraciones-informativas-2024.html" class="btn btn-primary shadow-sm">Accede a la campaña</a></nav></div><div class="pt-5 pb-6 px-xl-7 px-6 carousel-item control-slide-9a2438e25c28c710"><span class="h3 mb-3 d-block text-primary font-weight-
bold">Calendario del contribuyente</span>Cuándo tienes que presentar tus declaraciones tributarias<nav class="nav w-100"
información</a></nav></div><div class="pt-5 pb-6 px-xl-7 px-6 carousel-item control-slide-c3eece5cf48ad810"><span class="h3 mb-3"
d-block text-primary font-weight-bold">Mutualistas: solicitudes de devolución</span>Información para solicitar tu devolución
<nav class="nav w-100 justify-content-center"> 👤 <a href="/Sede/irpf/mutualistas-solicitudes-devolucion.html" class="btn btn-primary"
shadow-sm">Accede a la información</a></nav></div><div class="pt-5 pb-6 px-xl-7 px-6 carousel-item control-slide-f9bdf19f7565e810"><span class="h3 mb-3 d-block text-primary font-weight-bold">Campaña de Renta 2023</span>Información y
shadow-sm">Accede a la campaña</a></nav></div><div class="pt-5 pb-6 px-xl-7 px-6 carousel-item control-slide-78314e12918c1810">
<span class="h3 mb-3 d-block text-primary font-weight-bold">Ayudas y bonificaciones gestionadas por la AEAT/span>Formularios
de solicitud para paliar los efectos perjudiciales ocasionados por la guerra en Ucrania «/p><nav class="nav w-100 justify-content-
center"> 9-<a href="/Sede/procedimientoini/GC50.shtml" class="btn btn-primary shadow-sm">Accede a la información</a></nav>
</div></div><a class="carousel-control-next mr-1" href="#slide-mini" role="button" data-slide="next"><span aria-hidden="true"><svg
class="svg-inline--fa fa-ico-chevron-right fa-w-16 ico-size-2" aria-hidden="true" role="presentation" title="Siguiente" aria-labelledby="svg-inline--fa fa-ico-chevron-right fa-w-16 ico-size-2" aria-hidden="true" role="presentation" title="sug-inline--fa fa-ico-chevron-right fa-w-16 ico-size-2" aria-hidden="true" role="sug-inline--fa fa-ico-chevron-right fa-w-16 ico-size-2" aria-hidden="true" role="sug-inline--fa fa-ico-chevron-right fa-w-16 ico-size-2" aria-hidden="true" role="sug-inline--fa fa fa-ico-chevron-right fa-w-16 ico-size-2" aria-hidden="sug-inline--fa fa fa-ico-chevron-right fa-ico-chevron-right fa-ico-chevron-right fa-ico-chevron-right fa-ico-chevron-right fa-ico-chevron-right fa-ico-chevron-rig
inline--fa-title-WtdgfHVWYdx0" data-prefix="aeat-ico" data-icon="ico-chevron-right" xmlns="http://www.w3.org/2000/svg" viewBox="0 0
fill="currentColor" d="M49.9,31.5c0,1.1-0.5,2.2-1.3,3L20.1,63.2l-6-6l25.5-25.7L14,5.9l6-6l28.7,28.6C49.5,29.3,49.9,30.4,49.9,31.5z">
</path></svg><!-- <i class="aeat-ico fa-ico-chevron-right ico-size-2" aria-hidden="true" role="presentation" title="Siguiente"></i> -->
</span><span class="sr-only">Siguiente</span></a></div></div></div> </span src="/static_files/Sede/Home/carrusel/carrusel.jpg"
role="presentation" class="w-100 h-100 object-fit-cover z-index-n position-absolute top-0 left-0 d-print-none"></div></section>
330. <!--SLIDER FIN-->
331. <!-- DESTACADOS INICIO -->
only">Destacados</h2><div class="row js-content-destacados"><div class="col-12 col-md-6 mb-3 col-lg-4 js-destacado col-print-12">
<div class="card h-100 w-100 break-inside-avoid card-hover shadow-sm shadow-print-none border-print-0"><div class="card-body print-</p>
p-0 print-pb-3"><div class="card-title d-flex"><svg class="svg-inline--fa fa-ico-lapiz-sm fa-w-16 ico-size-5 mr-4 text-primary card-hover-
svg" role="presentation" aria-hidden="true" focusable="false" data-prefix="aeat-ico" data-icon="ico-lapiz-sm"
xmlns="http://www.w3.org/2000/svg" viewBox="0 0 24 24" width="16px" height="16px" data-fa-i2svg=""><path fill="currentColor"
d="M18,14h2v9H1V4h9V6H3V21H18ZM7.1,12.49,19,.59,23.41,5,11.51,16.9,5.63,18.37ZM19,3.41,17.41,5,19,6.59,20.59,5ZM8.37,15.63
7.1,7.1Z"></path></svg><!-- <i class="aeat-ico fa-ico-lapiz-sm ico-size-5 mr-4 text-primary card-hover-svg" role="presentation" aria-
title="Presentación de declaraciones, calendario del contribuyente" class="stretched-link text-primary text-decoration-none card-hover-
link text-break">Presentación de declaraciones, calendario del contribuyente</a></h3></div>Accede a todas las
declaraciones, modelos y formularios, y a sus plazos de presentación</div></div></div></div></div></div></div></div>
js-destacado col-print-12"><div class="card h-100 w-100 break-inside-avoid card-hover shadow-sm shadow-print-none border-print-0">
<div class="card-body print-p-0 print-pb-3"><div class="card-title d-flex"><svg class="svg-inline--fa fa-ico-presentar-sm fa-w-16 ico-size-</p>
5 mr-4 text-primary card-hover-svg" role="presentation" aria-hidden="true" focusable="false" data-prefix="aeat-ico" data-icon="ico-
presentar-sm" xmlns="http://www.w3.org/2000/svg" viewBox="0 0 24 24" width="16px" height="16px" data-fa-i2svg=""><path
fill="currentColor" d="M22 20V-2.91188e-05L6 -3.05176e-05V1.99997H20V18H19V20H22Z M2
16.4142L19.4142 12L15 7.58582Z"></path></svg><!-- <i class="aeat-ico fa-ico-presentar-sm ico-size-5 mr-4 text-primary card-hover-
electrónico" class="stretched-link text-primary text-decoration-none card-hover-link text-break">Registro electrónico</a></hy><p
class="card-text">Presenta documentación, realiza alegaciones y contesta a los requerimientos si has recibido una comunicación de la
Agencia Tributaria</div></div></div><div class="col-12 col-md-6 mb-3 col-lg-4 is-destacado col-print-12"><div class="card h-100 w-
100 break-inside-avoid card-hover shadow-sm shadow-print-none border-print-0"><div class="card-body print-p-0 print-pb-3"><div
class="card-title d-flex"><svg class="svg-inline--fa fa-ico-cita-previa-sm fa-w-16 ico-size-5 mr-4 text-primary card-hover-svg"
role="presentation" aria-hidden="true" focusable="false" data-prefix="aeat-ico" data-icon="ico-cita-previa-sm"
xmlns="http://www.w3.org/2000/svg" viewBox="0 0 24 24" width="16px" height="16px" data-fa-i2svg=""><path fill="currentColor"
d="M18,17h2v2H16V15h2Zm5,1a6,6,0,1,1-6-6A6,6,0,0,1,23,18Zm-2,0a4,4,0,1,0-
4,4A4,4,0,0,0,21,18ZM24,3v9H22V9H2V21h8v2H0V3H6V0H8V3h8V0h2V3ZM22,7V5H2V7Z"></path></svg><!-- <i class="aeat-ico fa-
primary h3 mb-0"><a href="/Sede/procedimientoini/GC29.shtml" title="Asistencia y Cita" target=" self" class="stretched-link text-primary
text-decoration-none card-hover-link text-break">Asistencia y Cita</a></h3></div>Conoce los servicios de
asistencia que presta la Agencia Tributaria por los distintos canales y solicita cita</div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div>
3 col-lg-4 js-destacado col-print-12"><div class="card h-100 w-100 break-inside-avoid card-hover shadow-sm shadow-print-none border-
print-0"><div class="card-body print-p-0 print-pb-3"><div class="card-title d-flex"><svg class="svg-inline--fa fa-ico-euro-sm fa-w-16 ico-
size-5 mr-4 text-primary card-hover-svg" role="presentation" aria-hidden="true" focusable="false" data-prefix="aeat-ico" data-icon="ico-
euro-sm" xmlns="http://www.w3.org/2000/svg" viewBox="0 0 24 24" width="16px" height="16px" data-fa-i2svg=""><path fill="currentColor" d="M12,0A12,12,0,1,0,24,12,12,12,0,0,0,12,0Zm0,22A10,10,0,1,1,22,12,10,10,0,0,1,12,22Zm4.36-
1,1.73-.86-.5A5,5,0,0,0,9,9h4v2H8.1a5.05,5.05,0,0,0,0,2H13v2H9a5,5,0,0,0,6.47,1.33Z"></path></svg><!-- <i class="aeat-ico fa-ico-radiation">
0"><a href="/Sede/deudas-apremios-embargos-subastas/pagar-aplazar-consultar.html" title="Pagar, aplazar y consultar" target="
class="stretched-link text-primary text-decoration-none card-hover-link text-break">Pagar, aplazar y consultar</a></h3></div><p
class="card-text">Realiza el pago de impuestos y deudas</div></div></div><div class="col-12 col-md-6 mb-3 col-lg-4 js-destacado"
col-print-12"><div class="card h-100 w-100 break-inside-avoid card-hover shadow-sm shadow-print-none border-print-0"><div
class="card-body print-p-0 print-pb-3"><div class="card-title d-flex"><svg class="svg-inline--fa fa-ico-notificacion-sm fa-w-16 ico-size-5
mr-4 text-primary card-hover-svg" role="presentation" aria-hidden="true" focusable="false" data-prefix="aeat-ico" data-ic
notificacion-sm" xmlns="http://www.w3.org/2000/svg" viewBox="0 0 24 24" width="16px" height="16px" data-fa-i2svg="fill="currentColor" d="M21.86,19.48A12.82,12.82,0,0,1,20,13V8A8,8,0,0,0,4,8v5a12.82,12.82,0,0,1-
1.86, 6.49 \\ L1.23, 21 \\ H22.77 \\ ZM4.66, 19A14.75, 14.75, 0, 0, 0, 6, 13 \\ V8A6, 6, 0, 0, 1, 18, 8 \\ V5a14.74, 14.74, 0, 0, 0, 1.34, 6 \\ Zm4.51, 3h5.0, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 12.14, 1
5.66,0Z"></path></svg><!--<i class="aeat-ico fa-ico-notificacion-sm ico-size-5 mr-4 text-primary card-hover-svg" role="path-scale-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-state-
title="Notificaciones y cotejo de documentos" class="stretched-link text-primary text-decoration-none card-hover-link text-
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break">Notificaciones y cotejo de documentos</h3></div>Consulta las notificaciones enviadas por la Agencia Tributaria y comprueba su autenticidad</div></div><div><div class="col-12 col-md-6 mb-3 col-lq-4 is-destacado col-print-12"><div class="card h-100 w-100 break-inside-avoid card-hover shadow-sm shadow-print-none border-print-0"><div class="card-body print-p-0"><div class="card-body print-p-0"></div class="card-body print-p-0"><div class="card-body print-p-0"></div class="c print-pb-3"><div class="card-title d-flex"><svg class="svg-inline--fa fa-ico-huella-sm fa-w-16 ico-size-5 mr-4 text-primary card-hover-svg" role="presentation" aria-hidden="true" focusable="false" data-prefix="aeat-ico" data-icon="ico-huella-sm" xmlns="http://www.w3.org/2000/svg" viewBox="0 0 24 24" width="16px" height="16px" data-fa-i2svg=""><path fill="currentColor" d="M17.81,4.47a.46.46,0,0,1-.23-.06A11.44,11.44,0,0,0,12,3,11.44,11.44,0,0,0,6.44,4.41.5.5,0,0,1,6,3.53,12.72,12.72,0,0,1,18,3.52a.51 3.39-2.94,10.54,10.54,0,0,0-9.4,0,9.49,9.49,0,0,0-3.4,3A.44.44,0,0,1,3.5,9.72ZM9.75,21.79a.47.47,0,0,1-.35-.15,10.11,10.11,0,0,1-2-. $2.64, 8.88, 8.88, 0, 0, 1-1-4.34 \\ A5.54, 5.54, 0, 0, 1, 12, 9.27 \\ a5.54, 5.54, 0, 0, 1, 5.66, 5.39, 5.50, 0, 1-1, 0A4.54, 4.54, 0, 0, 0, 12, 10.27 \\ a4.54, 4.54, 0, 0, 0, 0, 12, 10.27 \\ a4.54, 4.54, 0, 0, 0, 12, 10.27 \\ a4.54, 10.27 \\ a4.54,$ 4.66, 4.39, 7.83, 7.83, 0, 0, 0, .93, 3.85, 9.47, 9.47, 0, 0, 0, 1.85, 2.42.51.51, 0, 0, 1, 0, .71A.55.55, 0, 0, 1, 9.75, 21.79 Zm7.17-1.85 a5.39, 5.39, 0, 0, 1-1.85, 1.3.1-.89,5.32,5.32,0,0,1-2.38-2,2.06-.13,0a7.8,7.8,0,0,1-3.72-2.1,7.3,7.3,0,0,1-2.17-5.22A3,3,0,0,1,12,11.72a3,3,0,0,1,3.08,2.94,2.09,2.09,0,0,0,4.16,0A7.05,7.05,0,0,0,12,7.83a7.3,7.3,0,0,0 6.61,4,6.43,6.43,0,0,0-.59,2.8,9.94,9.94,0,0,0,.67,3.61.49.49,0,0,1-.29.64.5.5,0,0,1-.64-.29,11.14,11.14,0,0,1-.73-4,7.51,7.51,0,0,1,.68-.29,11.14,11.14,0,0,1-.73-4,7.51,7.51,0,0,1,.68-.29,11.14,11.14,0,0,1-.73-4,7.51,7.51,0,0,1,.68-.29,11.14,11.14,0,0,1-.73-4,7.51,7.51,0,0,1,.68-.29,11.14,11.14,0,0,1-.73-4,7.51,7.51,0,0,1,.68-.29,11.14,11.14,0,0,1-.73-4,7.51,7.51,0,0,1,.68-.29,11.14,11.14,0,0,1-.73-4,7.51,7.51,0,0,1,.68-.29,11.14,11.14,0,0,1-.73-4,7.51,7.51,0,0,1,.68-.29,11.14,11.14,0,0,1-.73-4,7.51,7.51,0,0,1,.68-.29,11.14,11.14,0,0,1-.73-4,7.51,0,0,1,.68-.29,11.14,11.14,0,0,1-.73-4,7.51,0,0,1,.68-.29,11.14,11.14,0,0,1-.73-4,7.51,0,0,1,.68-.29,11.14,11.14,0,0,1-.73-4,7.51,0,0,1,.68-.29,11.14,11.14,0,0,1-.73-4,7.51,0,0,1,.68-.29,11.14,11.14,0,0,1-.73-4,7.51,0,0,1,.68-.29,11.14,11.14,0,0,1-.73-4,7.51,0,0,1,.68-.29,11.14,11.14,0,0,1-.73-4,7.51,0,0,1,.68-.29,11.14,11.14,0,0,1-.73-4,7.51,0,0,1,.68-.29,11.14,11.14,0,0,1-.73-4,7.51,0,0,1-.29,11.14,11.14,0,0,1-.73-4,7.51,0,0,1-.29,11.14,11.14,0,0,1-.73-4,7.51,0,0,1-.29,11.14,11.14,0,0,1-.73-4,7.51,0,0,1-.29,11.14,11.14,0,0,1-.73-4,7.51,0,0,1-.29,11.14,11.14,0,0,1-.73-4,7.51,0,0,1-.29,11.14,11.14,0,0,1-.73-4,7.51,0,0,1-.29,11.14,13.24A8.3,8.3,0,0,1,12,6.82a8.06,8.06,0,0,1,8.25,7.83,3.08,3.08,0,0,1-6.16,0A2,2,0,0,0,12,12.71a2,2,0,0,0-2.08,1.94,6.3,6.3,0,0,0,1.87,4.51A6.8,6.8,0,0,0,15,21a.5.5,0,0,1,.35.61A.49.49,0,0,1,14.91,22Z"></path></svg><!-- <i class="aeat-ico fa-decoration-none card-hover-link text-break">Identificación electrónica</h3></div>Conoce las formas de acceso para realizar trámites electrónicos: Cl@ve, número de referencia, certificado, DNI electrónico, etc.</div></div></div> </div></section> 333. <!-- DESTACADOS FIN --> 334. <!-- TEMAS INICIO --> 335. <section class="mt-3 mb-4 position-relative overflow-hidden"><div class="position-absolute mt-8 z-index-n h-100 w-100 d-inline-gestiones</h2><div class="rounded-sm rounded-0-xl mb-3"><div class="row mb-xl-3 m-0 shadow-sm rounded-sm-xl shadow-printnone"><div class="p-0 col-12 col-xl-3 col-print-12"><div class="card h-100 w-100 break-inside-avoid card-hover rounded-0 border-xlright-0 border-print-0 border-bottom-0 border-xl-bottom border-print-0 rounded-left-xl"><div class="card-body print-p-0 print-pb-3"><div class="card-body print-p-0 print-pb-3"></div class="card-body print-p-0 print-p-0 print-pb-3"></div class="card-body print-p-0 p class="card-title d-flex"><svg class="svg-inline--fa fa-ico-impuesto-irpf-sm fa-w-16 ico-size-5 mr-4 text-primary card-hover-svg" role="presentation" aria-hidden="true" focusable="false" data-prefix="aeat-ico" data-icon="ico-impuesto-irpf-sm" xmlns="http://www.w3.org/2000/svg" viewBox="0 0 24 24" width="16px" height="16px" data-fa-i2svg=""><path fill="currentColor" 2-.23 H8.55 V18.5 h1.73 V14.91 h.35 a2.93, 2.93, 0, 0, 1, .87.1, 1.35, 1.35, 0, 0, 1, .53.36, 11.34, 11.34, 0, 0, 1, .91, 1.26 l1.25, 1.87 h2.08 Zm-3.66-10.00 Zm-3.00 Zm-3.3.28H10.28V11.36h1.35c.71,0,1.13,0,1.27,0a1.05,1.05,0,0,1,.65.34,1,1,0,0,1,.23.7,1.07,1.07,0,0,1-.17.64.91.91,0,0,1-.49.37A6.7,6.7,0,0</path></svg><!-- <i class="aeat-ico fa-ico-impuesto-irpf-sm ico-size-5 mr-4 text-primary card-hover-svg" role="presentation" aria-text-decoration-none card-hover-link text-break">IRPF</h3></div>Te informamos sobre el impuesto y te ayudamos en la confección y presentación de la declaración de Renta</div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div> 12"><div class="card h-100 w-100 break-inside-avoid card-hover rounded-0 border-xl-right-0 border-print-0 border-bottom-0 border-xl-right-0 border-print-0 border-bottom-0 border-xl-right-0 border-print-0 border-bottom-0 border-xl-right-0 border-bottom-0 border-bottom-0 border-bottom-0 border-bo bottom border-print-0"><div class="card-body print-p-0 print-pb-3"><div class="card-title d-flex"><svg class="svg-inline--fa fa-icoimpuesto-iva-sm fa-w-16 ico-size-5 mr-4 text-primary card-hover-svg" role="presentation" aria-hidden="true" focusable="false" dataprefix="aeat-ico" data-icon="ico-impuesto-iva-sm" xmlns="http://www.w3.org/2000/svg" viewBox="0 0 24 24" width="16px" height="16px" data-fa-i2svg=""><path fill="currentColor" d="M23,2H19V4h2V22H3V4H5V2H1V24H23ZM6,0V8h5V7a1,1,0,0,1,2,0V8h5V0ZM16,6H14.83A3,3,0,0,0,9.17,6H8V2h8ZM11.15,18.5\ </path></svq><!-- <i class="aeat-ico fa-ico-impuesto-iva-sm ico-size-5 mr-4 text-primary card-hover-svq" role="presentation" aria-decoration-none card-hover-link text-break">IVA</h3></div>Declaraciones del IVA, tipos de regímenes, SII, devoluciones mensuales, obligaciones de los contribuyentes y otras gestiones relacionadas</div></div></div><div class="p-0 col-12 col-xl-3 col-print-12"><div class="card h-100 w-100 break-inside-avoid card-hover rounded-0 border-xl-right-0 border-print-0 border-printbottom-0 border-xl-bottom border-print-0"><div class="card-body print-p-0 print-pb-3"><div class="card-title d-flex"><svg class="svginline--fa fa-ico-impuesto-sociedades-sm fa-w-16 ico-size-5 mr-4 text-primary card-hover-svg" role="presentation" aria-hidden="true" focusable="false" data-prefix="aeat-ico" data-icon="ico-impuesto-sociedades-sm" xmlns="http://www.w3.org/2000/svg" viewBox="0 0 24 24" width="16px" height="16px" data-fa-i2svg=""><path fill="currentColor" 1.39-.37a4.83,4.83,0,0,1-2-.85,2.27,2.27,0,0,1-.42-3, 2.35, 2.35, 0, 0, 1, 1.08 - .87, 4.26, 4.26, 0, 0, 1, 1.69 - .3, 3.61, 3.61, 0, 0, 1, 2.43, 71, 2.52, 2.52, 0, 0, 1, .86, 1.91 - .20, 1.00,1.73.07a1.51, 1.51, 0, 0, 0-.48-.95, 1.78, 1.78, 0, 0, 0-1.1-.29, 2, 2, 0, 0, 0-1.1-.29, 2, 0, 0-1.1-.29, 2, 0, 0-1.1-.29, 2, 0, 0-1.1-.29, 2, 0-11.16,1,4.88,4.88,0,0,1-1.87.31,3.76,3.76,0,0,1-2.51-.75A3.25,3.25,0,0,1,8.43,15.71Z"></path></svg><!-- <i class="aeat-ico fa-ico-radiative fimpuesto-sociedades-sm ico-size-5 mr-4 text-primary card-hover-svg" role="presentation" aria-hidden="true"></i> --> \$\bullet\$ https://www.ncard-hidden="tru class="text-primary h3 mb-0">Impuesto sobre Sociedades</h3></div>Te ayudamos a presentar las declaraciones de este Impuesto que grava la renta de las personas jurídicas</div></div></div></div></div class="p-0 col-12 col-xl-3 col-print-12"><div class="card h-100 w-100 break-inside-avoid card-hover rounded-0 rounded-right-xl borderprint-0 border-bottom-0 border-xl-bottom border-print-0"><div class="card-body print-p-0 print-pb-3"><div class="card-title d-flex"><svg class="svg-inline--fa fa-ico-impuesto-sm fa-w-16 ico-size-5 mr-4 text-primary card-hover-svg" role="presentation" aria-hidden="true" focusable="false" data-prefix="aeat-ico" data-icon="ico-impuesto-sm" xmlns="http://www.w3.org/2000/svg" viewBox="0 0 24 24" width="16px" height="16px" data-fa-i2svg=""><path fill="currentColor" d="M18.13H6V11H18Zm0,3H6v2H18ZM23,2H19V4h2V22H3V4H5V2H1V24H23ZM6,0V8h5V7a1,1,0,0,1,2,0V8h5V0ZM16,6H14.83A3,3 </path></svg><!-- <i class="aeat-ico fa-ico-impuesto-sm ico-size-5 mr-4 text-primary card-hover-svg" role="presentation" aria-title="Impuestos Especiales y Medioambientales" class="stretched-link text-primary text-decoration-none card-hover-link break">Impuestos Especiales y Medioambientales</h3></div>Información y gestiones relativa que recaen sobre el alcohol, los hidrocarburos, el tabaco y otros consumos específicos, así como los tributos medioamk </div></div></div></div><div class="row mb-xl-3 m-0 shadow-sm rounded-sm-xl shadow-print-none"><div class="p-0 cc print-12"><div class="card h-100 w-100 break-inside-avoid card-hover rounded-0 border-xl-right-0 border-print-0 borderborder-xl-bottom border-print-0 rounded-left-xl"><div class="card-body print-p-0 print-pb-3"><div class="card-title d-flex": class="svg-inline--fa fa-ico-impuesto-sm fa-w-16 ico-size-5 mr-4 text-primary card-hover-svg" role="presentation" aria-hicco-impuesto-sm fa-w-16 ico-size-5 mr-4 text-primary card-hover-svg" role="presentation" aria-hicco-impuesto-size-5 mr-4 text-primary role="presentation" aria-hicco-impuesto-size-5 mr-4 text-primary role="presentation" aria-hicco-impuesto-size-5 mr-4 text-primary role="presentation" aria-hicco-impuesto-size-5 mr-4 text-primary role="pre focusable="false" data-prefix="aeat-ico" data-icon="ico-impuesto-sm" xmlns="http://www.w3.org/2000/svg" viewBox="0 0 24 24"

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TAW | Informe WCAG 2.1
width="16px" height="16px" data-fa-i2svg=""><path fill="currentColor"
d="M18.13H6V11H18Zm0,3H6v2H18ZM23,2H19V4h2V22H3V4H5V2H1V24H23ZM6,0V8h5V7a1,1,0,0,1,2,0V8h5V0ZM16,6H14.83A3,3
</path></svg><!-- <i class="aeat-ico fa-ico-impuesto-sm ico-size-5 mr-4 text-primary card-hover-svg" role="presentation" aria-
title="Declaraciones informativas. IAE. Otros impuestos, tasas y otras prestaciones patrimoniales" class="stretched-link text-primary
text-decoration-none card-hover-link text-break">Declaraciones informativas. IAE. Otros impuestos, tasas y otras prestaciones
patrimoniales</a></h3></div>Informate y accede a las gestiones de declaraciones informativas, IAE y otros
tributos, tasas y otras prestaciones patrimoniales</div></div></div><div class="p-0 col-12 col-xl-3 col-print-12"><div class="card h-
<div class="card-body print-p-0 print-pb-3"><div class="card-title d-flex"><svg class="svg-inline--fa fa-ico-barco-sm fa-w-16 ico-size-5"
mr-4 text-primary card-hover-svg" role="presentation" aria-hidden="true" focusable="false" data-prefix="aeat-ico" data-icon="ico-barco-
sm" xmlns="http://www.w3.org/2000/svg" viewBox="0 0 24 24" width="16px" height="16px" data-fa-i2svg=""><path fill="currentColor" d="M24,18.1v1a5,5,0,0,1-8.5,3.52,4.88,4.88,0,0,1-7,0A5,5,0,0,1,5,24.1a5,5,0,0,1-5-5v-1H2v1a3,3,0,0,0,3,3,3.12,3.12,0,0,0,2.64-
4.8V5H15V0H9V5H4v8.3L1.68,14.59I2.87,5.75,1.79-.89-2-4L12,11.14I7.68,4.27-2,4,1.79.89,2.87-
5.75ZM11,2h2V5H11Zm7,10.19L12,8.86,6,12.19V7H18Z"></path></svg><!-- <i class="aeat-ico fa-ico-barco-sm ico-size-5 mr-4 text-
href="/Sede/aduanas ...html" title="Aduanas" class="stretched-link text-primary text-decoration-none card-hover-link text-
break">Aduanas</a></h3></div>Infórmate de las gestiones necesarias para importar o exportar mercancías, así
como de otra información útil relativa a la actividad de comercio exterior</div></div></div><div class="p-0 col-12 col-xl-3 col-print-
12"><div class="card h-100 w-100 break-inside-avoid card-hover rounded-0 border-xl-right-0 border-print-0 border-bottom-0 border-xl-right-0 border-bottom-0 border-border-bottom-0 border-bottom-0 border-border-b
bottom border-print-0"><div class="card-body print-p-0 print-pb-3"><div class="card-title d-flex"><svg class="svg-inline--fa fa-ico-
maletin-sm fa-w-16 ico-size-5 mr-4 text-primary card-hover-svg" role="presentation" aria-hidden="true" focusable="false" data-
prefix="aeat-ico" data-icon="ico-maletin-sm" xmlns="http://www.w3.org/2000/svg" viewBox="0 0 24 24" width="16px" height="16px"
data-fa-i2svg=""><path fill="currentColor" d="M17,4V0H7V4H0V16H8v2h8V16h8V4ZM9,2h6V4H9Zm1,14V14h4v2Zm12-
2H16V12H8v2H2V6H22Zm-1,3h2v7H1V17H3v5H21Z"></path></svg><!-- <i class="aeat-ico fa-ico-maletin-sm ico-size-5 mr-4 text-
primary card-hover-svg" role="presentation" aria-hidden="true"></i> --> 🔑 </i> --> 👤 </i> --> lass="text-primary h3 mb-0"><a
href="/Sede/empresarios-individuales-profesionales.html" title="Empresarios individuales y profesionales" class="stretched-link text-
primary text-decoration-none card-hover-link text-break">Empresarios individuales y profesionales</a></h3></div><p class="card-
text">Actividades económicas de personas físicas, empresarios individuales y profesionales y trabajadores por cuenta propia o
autónomos</div></div></div></div><div class="p-0 col-12 col-xl-3 col-print-12"><div class="card h-100 w-100 break-inside-avoid card-
hover rounded-0 rounded-right-xl border-print-0 border-bottom-0 border-xl-bottom border-print-0"><div class="card-body print-p-0 print-p-0 print-p-0"></div class="card-body print-p-0"></dd>
pb-3"><div class="card-title d-flex"><svg class="svg-inline--fa fa-ico-edificio-sm fa-w-16 ico-size-5 mr-4 text-primary card-hover-svg"
role="presentation" aria-hidden="true" focusable="false" data-prefix="aeat-ico" data-icon="ico-edificio-sm"
xmlns="http://www.w3.org/2000/svg" viewBox="0 0 24 24" width="16px" height="16px" data-fa-i2svg=""><path fill="currentColor"
d="M12,17H8V15h4Zm0,1H8v2h4Zm0-6H8v2h4ZM24,4.26V24H0V12H4V8H16V22h6V5.74I-8-
2.4V7H12V.66ZM4,22V14H2v8ZM14,10H6V22h8Zm4-2V20h2V8Z"></path></svg><!-- <i class="aeat-ico fa-ico-edificio-sm ico-size-5"></path></svg><!-- <i class="aeat-ico fa-ico-edificio-sm ico-size-5"></path>
mr-4 text-primary card-hover-svg" role="presentation" aria-hidden="true"></i> --> \theta</a><a href="https://www.ncard-hover-svg" role="presentation" aria-hidden="true"></a><a href="https://www.ncard-hover-svg" role="https://www.ncard-hidden="true"></a><a href="https://www.ncard-hidden="true"></a><a href="https://www.ncard-hidden="true"></a><a href="https://www.ncard-hidden="true"></a><a href="https://www.ncard-hidden="true"></a><a href="https://www.ncard-hidden="true"></a><a href="https://www.ncard-hidden="true"></a><a href="https://www.ncard-hidden="true"></a><a href="https://www.ncard-hidden="true"></a><a href="https://www.ncard-hidden="true"></a><a href="https://www.ncard-hidden="true"></a><a
href="/Sede/empresas.html" title="Empresas" class="stretched-link text-primary text-decoration-none card-hover-link text-
break">Empresas</a></h3></div>Información y gestiones de personas jurídicas que realizan actividades
económicas</div></div></div></div><div class="row mb-xl-3 m-0 shadow-sm rounded-sm-xl shadow-print-none"><div class="p-0
col-12 col-xl-3 col-print-12"><div class="card h-100 w-100 break-inside-avoid card-hover rounded-0 border-xl-right-0 border-print-0
border-bottom-0 border-xl-bottom border-print-0 rounded-left-xl"><div class="card-body print-p-0 print-pb-3"><div class="card-title d-
flex"><svg class="svg-inline--fa fa-ico-familia-sm fa-w-16 ico-size-5 mr-4 text-primary card-hover-svg" role="presentation" aria-
hidden="true" focusable="false" data-prefix="aeat-ico" data-icon="ico-familia-sm" xmlns="http://www.w3.org/2000/svg" viewBox="0 0 24 24" width="16px" height="16px" data-fa-i2svg=""><path fill="currentColor"
d="M4,8A3,3,0,1,1,7,5,3,3,0,0,1,4,8ZM4,4A1,1,0,1,0,5,5,1,1,0,0,0,4,4ZM7,20H4V16H2V12a1,1,0,0,1,1-1H5V9H3a3,3,0,0,0-
3H19v2h2a1,1,0,0,1,1,1v4H20v4H17v2h5ZM12,8a4,4,0,1,1,4-4A4,4,0,0,1,12,8Zm0-
1H9a1,1,0,0,0-1,1v4h2Z"></path></svg><!-- <i class="aeat-ico fa-ico-familia-sm ico-size-5 mr-4 text-primary card-hover-svg"
role="presentation" aria-hidden="true"></i> --> \Psi</a> class="text-primary h3 mb-0"><a href="/Sede/familia.html" title="Ciudadanos,
familias y personas con discapacidad" class="stretched-link text-primary text-decoration-none card-hover-link text-break">Ciudadanos,
familias y personas con discapacidad</a></h3></div>Ayudas e implicaciones fiscales por nacimiento, matrimonio,
familia numerosa, separación y discapacidad</div></div></div><div class="p-0 col-12 col-xl-3 col-print-12"><div class="card h-100"
w-100 break-inside-avoid card-hover rounded-0 border-xl-right-0 border-print-0 border-bottom-0 border-xl-bottom border-print-0"><div
class="card-body print-p-0 print-pb-3"><div class="card-title d-flex"><svq class="svq-inline--fa fa-ico-furgoneta-sm fa-w-16 ico-size-5 mr-
4 text-primary card-hover-syg" role="presentation" aria-hidden="true" focusable="false" data-prefix="aeat-ico" data-icon="ico-furgoneta-
sm" xmlns="http://www.w3.org/2000/svg" viewBox="0 0 24 24" width="16px" height="16px" data-fa-i2svg=""><path fill="currentColor"
d="M19.86,9.31,18.78,5H10V1H0V19H10V7h7.22l.92,3.69L22,12.62V17H18.44A4,4,0,1,0,19,19h5V11.38ZM8,17H2V3H8Zm7,4a2,2,0,1
2A2,2,0,0,1,15,21ZM15,8v2h2v2H13V8Z"></path></svg><!-- <i class="aeat-ico fa-ico-furgoneta-sm ico-size-5 mr-4 text-primary card-
embarcaciones.html" title="Vehículos y embarcaciones" class="stretched-link text-primary text-decoration-none card-hover-link text-decoration-none card-hover-link text-decoration-none card-hover-l
break">Vehículos y embarcaciones</a></h3></div>Conoce las implicaciones fiscales de la compra de medios de
transporte y los trámites del Registro Especial de Embarcaciones Neumáticas y Semirrígidas de Alta Velocidad</div></div></div>
<div class="p-0 col-12 col-xl-3 col-print-12"><div class="card h-100 w-100 break-inside-avoid card-hover rounded-0 border-xl-right-0</p>
border-print-0 border-bottom-0 border-xl-bottom border-print-0"><div class="card-body print-p-0 print-pb-3"><div class="card-title d-
flex"><svg class="svg-inline--fa fa-ico-casa-sm fa-w-16 ico-size-5 mr-4 text-primary card-hover-svg" role="presentation" aria-
hidden="true" focusable="false" data-prefix="aeat-ico" data-icon="ico-casa-sm" xmlns="http://www.w3.org/2000/svg" viewBox="0 0 24
24" width="16px" height="16px" data-fa-i2svg=""><path fill="currentColor" d="M19,11V5.69l1.58.6.71-
1.88L12,.93,2.71,4.41I.7,1.88L5,5.69V11H1V24H11V18h2v6H23V11ZM7,4.94I5-
1.87,5,1.87V11H7ZM21,22H15V16H9v6H3V13H21ZM9,6h2V9H9Zm6,0V9H13V6ZM7,19H5V16H7Zm12,0H17V16h2Z"></path></svg>
<!-- <i class="aeat-ico fa-ico-casa-sm ico-size-5 mr-4 text-primary card-hover-svg" role="presentation" aria-hidden="true"></i> --> <h3 class="text-primary h3 mb-0"><a href="/Sede/vivienda-otros-inmuebles.html" title="Vivienda y otros inmuebles" clas
link text-primary text-decoration-none card-hover-link text-break">Vivienda y otros inmuebles</a></h3></div><p class="
text">Conoce cómo tributa la propiedad, el arrendamiento y la compraventa de inmuebles</div></div></div></div>
col-xl-3 col-print-12"><div class="card h-100 w-100 break-inside-avoid card-hover rounded-0 rounded-right-xl border-print-12"><div class="card h-100 w-100 break-inside-avoid card-hover rounded-0 rounded-right-xl border-print-12"><div class="card h-100 w-100 break-inside-avoid card-hover rounded-0 rounded-right-xl border-print-12"></div class="card h-100 w-100 break-inside-avoid card-hover rounded-0 ro
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https://www.tawdis.net/detallemail?m=e3997609c90f415e9b7818e80256571810b6db9d

bottom-0 border-xl-bottom border-print-0"><div class="card-body print-p-0 print-pb-3"><div class="card-title d-flex"><svg inline--fa fa-ico-maleta-sm fa-w-16 ico-size-5 mr-4 text-primary card-hover-svg" role="presentation" aria-hidden="true" fo

data-prefix="aeat-ico" data-icon="ico-maleta-sm" xmlns="http://www.w3.org/2000/svg" viewBox="0 0 24 24" width="16px" neight="16px"

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data-fa-i2svg=""><path fill="currentColor" d="M16,16H8V14h8Zm6-
9V22H20v2H18V22H6v2H4V22H2V7A3,3,0,0,1,5,4H8V0h8V4h3A3,3,0,0,1,22,7ZM10,4h4V2H10Zm10,8H4v8H20Zm0-2V7a1,1,0,0,0-
1-1H5A1,1,0,0,0,4,7v3Z"></path></svg><!-- <i class="aeat-ico fa-ico-maleta-sm ico-size-5 mr-4 text-primary card-hover-svg"
role="presentation" aria-hidden="true"></i> --> \Psi</a> class="text-primary h3 mb-0"><a href="/Sede/viajeros-trabajadores-
desplazados-fronterizos.html" title="Viajeros, trabajadores desplazados y fronterizos" class="stretched-link text-primary text-decoration-
none card-hover-link text-break">Viajeros, trabajadores desplazados y fronterizos</a></h3></div>Información y
gestiones para viajeros y españoles desplazados al extranjero y extranjeros viviendo temporalmente en España
</div><div class="row mb-xl-3 m-0 shadow-sm rounded-sm-xl shadow-print-none"><div class="p-0 col-12 col-xl-3 col-print-12"><div
class="card h-100 w-100 break-inside-avoid card-hover rounded-0 border-xl-right-0 border-print-0 border-bottom-0 border-xl-bottom
border-print-0 rounded-left-xl"><div class="card-body print-p-0 print-pb-3"><div class="card-title d-flex"><svg class="svg-inline--fa fa-ico-
direccion-sm fa-w-16 ico-size-5 mr-4 text-primary card-hover-svg" role="presentation" aria-hidden="true" focusable="false" data-
prefix="aeat-ico" data-icon="ico-direccion-sm" xmlns="http://www.w3.org/2000/svg" viewBox="0 0 24 24" width="16px" height="16px" data-fa-i2svg=""><path fill="currentColor" d="M13,10V8h6.41I3-3-3-3H13V0H11V6H4.59I-3,3,3,3H11V22H8v2h8V22H13V16h6.41I3-3-3-3H13V0H11V6H4.59I-3,10,0 and the color of the color
3-3Zm5.59-6,1,1-1,1H13V4ZM5.41,10I-1-1,1-1H11v2Zm13.18,4H13V12h5.59I1,1Z"></path></svg><!-- <i class="aeat-ico fa-ico-12">
direccion-sm ico-size-5 mr-4 text-primary card-hover-svg" role="presentation" aria-hidden="true"></i> --> \Psi4 class="text-primary h3" class=
mb-0"><a href="/Sede/no-residentes.html" title="No residentes" class="stretched-link text-primary text-decoration-none card-hover-link
text-break">No residentes</a></h3></div>Información sobre la gestión de la renta y otras obligaciones tributarias
para personas que no son residentes en España</div></div></div><div class="p-0 col-12 col-xl-3 col-print-12"><div class="card h-
100 w-100 break-inside-avoid card-hover rounded-0 border-xl-right-0 border-print-0 border-bottom-0 border-xl-bottom border-print-0">
<div class="card-body print-p-0 print-pb-3"><div class="card-title d-flex"><svg class="svg-inline--fa fa-ico-nif-sm fa-w-16 ico-size-5 mr-4</p>
text-primary card-hover-svg" role="presentation" aria-hidden="true" focusable="false" data-prefix="aeat-ico" data-icon="ico-nif-sm"
xmlns="http://www.w3.org/2000/svg" viewBox="0 0 24 24" width="16px" height="16px" data-fa-i2svg=""><path fill="currentColor"
d="M20,12H14V10h6Zm0,2H14v2h6ZM24,2H18V3a1,1,0,0,1-
</path></svg><!-- <i class="aeat-ico fa-ico-nif-sm ico-size-5 mr-4 text-primary card-hover-svg" role="presentation" aria-hidden="true">
</i> -->  $\int \cdot \c
class="stretched-link text-primary text-decoration-none card-hover-link text-break">Censos, NIF y domicilio fiscal</a></div>class="stretched-link text-primary text-decoration-none card-hover-link text-break">Censos, NIF y domicilio fiscal</a>
class="card-text">Conoce las gestiones cuando solicitas el NIF, inicias actividades económicas o cambias de domicilio</div></div>
</div><div class="p-0 col-12 col-xl-3 col-print-12"><div class="card h-100 w-100 break-inside-avoid card-hover rounded-0 border-xl-
right-0 border-print-0 border-bottom-0 border-xl-bottom border-print-0"><div class="card-body print-p-0 print-pb-3"><div class="card-title
d-flex"><svg class="svg-inline--fa fa-ico-dinero-sm fa-w-16 ico-size-5 mr-4 text-primary card-hover-svg" role="presentation" aria-
hidden="true" focusable="false" data-prefix="aeat-ico" data-icon="ico-dinero-sm" xmlns="http://www.w3.org/2000/svg" viewBox="0 0 32
32" width="16px" height="16px" data-fa-i2svg=""><path fill="currentColor" d="M32,0V16H30V2H2V22H16v2H0V0ZM16,16a4,4,0,1,1,4-
4A4,4,0,0,1,16,16Zm2-4a2,2,0,1,0-
3V4H8V5A2.93,2.93,0,0,1,5,8H4v8H5a2.93,2.93,0,0,1,3,3v1h8V18H9.9A4.88,4.88,0,0,0,6,14.1ZM32,20v8c0,2.28-3,4-7,4s-7-1.72-7-
4 V 20 c 0 - 2.28, 3 - 4, 7 - 4 S 32, 17.72, 32, 20 Z m - 2, 8 V 26.85 A 10.18, 10.18, 0, 0, 1, 25, 28 a 10.18, 10.18, 0, 0, 1 - 5 - 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 10.18, 
1.15V28c0,.82,1.95,2,5,2S30,28.82,30,28Zm0-4V22.85A10.18,10.18,0,0,1,25,24a10.18,10.18,0,0,1-5-
1.15 \lor 24 c0, 82, 1.95, 2, 5, 2S30, 24.82, 30, 24Z m0 - 4 c0 - 82 - 1.95 - 2 - 5 - 2 - 5, 1.18 - 5, 2, 1.95, 2, 5, 2S30, 20.82, 30, 20Z" > </path> 
class="aeat-ico fa-ico-dinero-sm ico-size-5 mr-4 text-primary card-hover-svg" role="presentation" aria-hidden="true"></i> --> 🖳 < h3
class="text-primary h3 mb-0"><a href="/Sede/deudas-apremios-embargos-subastas.html" title="Deudas, apremios, embargos,
subastas, y concursos" class="stretched-link text-primary text-decoration-none card-hover-link text-break">Deudas, apremios,
embargos, subastas, y concursos</a></liv>Pago, aplazamiento y gestión de deudas</div></div></div>
<div class="p-0 col-12 col-xl-3 col-print-12"><div class="card h-100 w-100 break-inside-avoid card-hover rounded-0 rounded-right-xl
border-print-0"><div class="card-body print-p-0 print-pb-3"><div class="card-title d-flex"><svg class="svg-inline--fa fa-ico-calculadora-sm
fa-w-16 ico-size-5 mr-4 text-primary card-hover-svg" role="presentation" aria-hidden="true" focusable="false" data-prefix="aeat-ico"
data-icon="ico-calculadora-sm" xmlns="http://www.w3.org/2000/svg" viewBox="0 0 24 24" width="16px" height="16px" data-fa-i2svg="">
<path fill="currentColor"
d="M23,24H2V0H23ZM4,22H21V2H4ZM19,11H6V5H19ZM8,9h9V7H8Zm1,4H6v2H9Zm5,0H11v2h3ZM9,17H6v2H9Zm5,0H11v2h3ZM9,17H6v2H9Zm5,0H11v2h3ZM9,17H6v2H9Zm5,0H11v2h3ZM9,17H6v2H9Zm5,0H11v2h3ZM9,17H6v2H9Zm5,0H11v2h3ZM9,17H6v2H9Zm5,0H11v2h3ZM9,17H6v2H9Zm5,0H11v2h3ZM9,17H6v2H9Zm5,0H11v2h3ZM9,17H6v2H9Zm5,0H11v2h3ZM9,17H6v2H9Zm5,0H11v2h3ZM9,17H6v2H9Zm5,0H11v2h3ZM9,17H6v2H9Zm5,0H11v2h3ZM9,17H6v2H9Zm5,0H11v2h3ZM9,17H6v2H9Zm5,0H11v2h3ZM9,17H6v2H9Zm5,0H11v2h3ZM9,17H6v2H9Zm5,0H11v2h3ZM9,17H6v2H9Zm5,0H11v2h3ZM9,17H6v2H9Zm5,0H11v2h3ZM9,17H6v2H9Zm5,0H11v2h3ZM9,17H6v2H9Zm5,0H11v2h3ZM9,17H6v2H9Zm5,0H11v2h3ZM9,17H6v2H9Zm5,0H11v2h3ZM9,17H6v2H9Zm5,0H11v2h3ZM9,17H6v2H9Zm5,0H11v2h3ZM9,17H6v2H9Zm5,0H11v2h3ZM9,17H6v2H9Zm5,0H11v2h3ZM9,17H6v2H9Zm5,0H11v2h3ZM9,17H6v2H9Zm5,0H11v2h3ZM9,17H6v2H9Zm5,0H11v2h3ZM9,17H6v2H9Zm5,0H11v2h3ZM9,17H6v2H9Zm5,0H11v2h3ZM9,17H6v2H9Zm5,0H11v2h3ZM9,17H6v2H9Zm5,0H11v2h3ZM9,17H6v2H9Zm5,0H11v2h3ZM9,17H6v2H9Zm5,0H11v2h3ZM9,17H6v2H9Zm5,0H11v2h3ZM9,17H6v2H9Zm5,0H11v2h3ZM9,17H6v2H9Zm5,0H11v2h3ZM9,17H6v2H9Zm5,0H11v2h3ZM9,17H6v2H9Zm5,0H11v2h3ZM9,17H6v2H9Zm5,0H11v2h3ZM9,17H6v2H9Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h3Zm5,0H11v2h
4H16v2h3Zm0,4H16v2h3Z"></path></svg><!-- <i class="aeat-ico fa-ico-calculadora-sm ico-size-5 mr-4 text-primary card-hover-svg"
title="Colaborar con la Agencia Tributaria" class="stretched-link text-primary text-decoration-none card-hover-link text-break">Colaborar
con la Agencia Tributaria </a></h3></div>Entidades y Administraciones públicas, representantes aduaneros y otras
personas que colaboran en la gestión y recaudación de los tributos</div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div>
336. <!-- TEMAS FIN -->
337. <!-- A UN CLIC INICIO-->
♥ <h3 class="h6 mb-0"><a href="/Sede/ayuda/herramientas-asistencia-virtual.html" class="font-weight-bold stretched-link
hoverlistado">Herramientas de asistencia virtual</a></h3>Accede a nuestras herramientas de asistencia virtual
bold stretched-link hoverlistado"-Certificados tributarios</a></h3>Solicita y descarga documentos que acreditan tu situación
href="/Sede/procedimientoini/FZ04.shtml" class="font-weight-bold stretched-link hoverlistado">Suscripción a avisos informativos</a>
</h3>Recibe avisos informativos de la Agencia Tributaria y de los Tribunales Económico-Administrativos por correo electrónico o por
Información general y técnica para el suministro electrónico de los registros de facturación a través de la web de la AEAT
verifactu.html" class="font-weight-bold stretched-link hoverlistado">Sistemas Informáticos de Facturación (SIF) y VERI*FACTU</a>
</h3>Información general y técnica sobre los Sistemas Informáticos de Facturación y VERI*FACTU
stretched-link hoverlistado">Cómo rectificar una declaración ya presentada</a></h3>Si has cometido un error al pre
href="/Sede/normativa-criterios-interpretativos.html" class="font-weight-bold stretched-link hoverlistado">Normativa y cri
interpretativos</a></h3>Consulta la normativa y los criterios de carácter general en la aplicación de los tributos
href="https://www2.agenciatribuitaria.gob.es/ES13/S/IAFRIAFRIINF" class="font-weight-bold stretched-link hoverlistado">Preguntas
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frecuentes (INFORMA)</h3>Base de datos en formato pregunta-respuesta, con los principales criterios de aplicación de la agencia-tributaria/denuncias.html" class="font-weight-bold stretched-link hoverlistado">Denuncias</h3>Puedes comunicar a la Agencia Tributaria hechos o situaciones que puedan ser constitutivos de infracciones tributarias o de contrabando, o tener Contenidos en lectura fácil </h3>En este apartado encontrarás contenidos explicados de manera sencilla y adaptada a necesidades especiales </div></section><!-- A UN CLIC FIN --><!-- A UN CLIC FIN--> 339. <!-- ACTUALIDAD INICIO--> href="/Sede/todas-noticias/2025/enero/16/nuevas-medidas-tributarias.html" class="d-block stretched-link hoverlistado">Nuevas medidas tributarias<time itemprop="dateCreated" datetime="2025-01-09" class="small font-weightbold order-1">09/enero/2025</time>Orden Ministerial de modificación de declaraciones censales</i> class="position-relative mb-3"><time itemprop="dateCreated" datetime="2025-01-02" class="small font-weight-bold order-1">02/enero/2025</time>Modificaciones en declaraciones informativas<time itemprop="dateCreated" datetime="2025-01-03" class="small font-weight-bold order-1">03/enero/2025</time>La Agencia Tributaria ha devuelto a cierre de año más de 12.900 millones de euros a 15.852.000 contribuyentesli class="position-relative mb-3"><time itemprop="dateCreated" datetime="2024-12-27" class="small font-weight-bold order-1">27/diciembre/2024</time>Detenidas 30 personas por un fraude millonario en el comercio intracomunitario de vehículos de lujo procedentes de Alemaniaclass="position-relative mb-3"><time itemprop="dateCreated" datetime="2024-12-19" class="small font-weight-bold order-1">19/diciembre/2024</time>Desarticulada una organización criminal responsable de defraudar cerca de 3,5 millones de euros a la Hacienda de la UE en derechos "antidumping""h5 d-block text-center my-3" href="/Sede/sala-prensa/notas-prensa.html">Todas las notas de prensa </div><div class="col-lg-4"> <h3>Estadísticas</h3><time itemprop="dateCreated" datetime="2025-01-22" class="small font-weight-bold order-1">22/enero/2025</time>Informe semanal de Ventas Diarias</is> class="position-relative mb-3"><time itemprop="dateCreated" datetime="2025-01-22" class="small font-weight-bold order-1">22/enero/2025</time>Avance de Ventas Interiores</i></ii></ii class="position-relative mb-3"> href="/Sede/datosabiertos/catalogo/hacienda/Estadistica del Impuesto sobre Matriculacion de Vehiculos Automoviles.shtml" class="d-block stretched-link hoverlistado">Estadística de matriculaciones de vehículos automóviles (diciembre 2024) class="h5 d-block text-center my-3" href="/Sede/estadisticas/actualidad-todas-estadisticas.html">Últimas estadísticas publicadas </div></div></section> 341. <!-- ACTUALIDAD FIN--> 342. <!-- VIDEOS INICIO --> 343. <section class="mt-3 mb-4 position-relative overflow-hidden pb-3"><div class="position-absolute mt-8 z-index-n h-100 w-100 d-manuales destacados</h2><div class="row"><div class="col-6 mb-3 mb-lg-0 col-lg-3 col-print-6"><div class="card h-100 w-100 break-2023" src="/static files/Sede/Tema/Imagenes home videos manuales/manual renta 2023 es es.jpg"><div class="card-body print-p-0" print-pb-3">Manual práctico de Renta 2023</div></div></div></div><div class="col-6 mb-3 mb-lg-0 col-lg-3 col-print-6"><div class="card h-100 w-100 break-inside-avoid card-hover shadow-sm shadow-print-none border-print-0"> Ψ <div class="card-body print-p-0 print-pb-3"> Vídeos explicativos Renta 2023</div></div></div></div><div class="col-6 mb-3 mb-lg-0 col-lg-3 colprint-6"><div class="card h-100 w-100 break-inside-avoid card-hover shadow-sm shadow-print-none border-print-0"> class="card-img-top" alt="Portada del manual de actividades económicas" src="/static files/Sede/Biblioteca/Manual/Practicos/IAE/Imagenes/actividades_economicas_22_es_es.jpg"><div class="card-body printp-0 print-pb-3">Manual de actividades económicas</div></div></div></div></div></div><div class="col-6 mb-3 mb-lg-0 col-lg-3 col-print-6"><div class="card h-100 w-100 break-inside-avoid informativas 2024" src="/static files/Sede/Tema/Imagenes home videos manuales/visor informativas 2024.jpg"><</br> body print-p-0 print-pb-3">Vídeos explicativos Declaraciones informativas 2024</div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div> mb-0" href="/Sede/ayuda/manuales-videos-folletos.html">Todos los manuales, vídeos y folletos</section> 344. <!-- VIDEOS FIN --> 345. </main> 347. <footer class="bg-primary d-print-none d-app-none d-inline-block w-100"> text-white js-aeat-collapse-sm" id="tgraeat-id-1737746067331-74566">Agencia Tributaria</h2><ul class="list-unstyled" i 1737746067331-74566">Accesibilidadclass="position" class="d-block text-white">Accesibilidadclass="position" class="d-block text-white">Accesibilidadclass="position" class="d-block text-white">Accesibilidadclass="position" class="d-block text-white">Accesibilidadclass="position" class="position" class= 2">Aviso up seguridad-class="position-relative mb-2"><a target="_self" href="/Sede/condiciones-uso-sede-electronica/aviso-legal.html"

class="d-block text-white">Aviso legalValidación del certificado de sede relative mb-2">Protección de datosli class="position-relative mb-2">Política lingüísticali class="position-relative">Política lingüísticali class="position-relative">Política lingüística href="/Sede/condiciones-uso-sede-electronica/estructura-navegacion-sede-electronica.html" class="d-block text-white">Estructura y collapse-sm" id="tgraeat-id-1737746067331-74567">Contacta con nosotros</h/>
//li> class="josition-relative mb-2">Asistencia y Cita class="position-relative mb-2">Teléfonos de interésclass="position-relative mb-2">Buscador de oficinasli class="position-relative mb-2">Códigos de identificación de la Agencia Tributaria (DIR3)<svg class="svg-inline--fa fa-ico-ventana-nueva-sm fa-w-16 ico-size-1 ml-1" role="img" title="Se abre en ventana nueva" aria-labelledby="svg-inline--fa-title-6qXGjzSktWIR" data-prefix="aeat-ico" data-icon="ico-ventana-inline--fa-title-6qXGjzSktWIR">Se abre en ventana nueva</title><path fill="currentColor" d="M23.1,0V9.25H21.25V3.16l-8.6,8.6-1.3-1.31,8.59-8.6H13.85V0ZM17.55,20.36H2.75V5.55h7.4V3.7H.9V22.21H19.4V13H17.55Z"></path></svg><!-- <i class="aeat-ico fa-ico-relation for the content of the co ventana-nueva-sm ico-size-1 ml-1" role="img" title="Se abre en ventana nueva"></i> -->li class="position-relative mb-2">Buzones de sugerencias<//>//i> relative mb-2">Denuncias cli class="position-relative mb-2"><a target="_self" href="/Sede/informacion-institucional/suscripcion-rss-newsletter/newsletter.html"</p> class="d-block text-white">Suscripción newsletterclass="position-relative">Suscripción RSS-/li>-/div>-div class="col-12 col-12 c sm-6 col-lg-3"> U<h2 class="h4 mb-3 text-white js-aeat-collapse-sm" id="tgraeat-id-1737746067331-74568">Ayuda</h2><ul class="list-unstyled" id="aeat-id-1737746067331-74568">Buscarclass="position-relative mb-2">Consultas informáticas href="/Sede/avuda/contenidos-lectura-facil.html" class="d-block text-white">Contenidos en lectura fácil relative mb-2">Diseños de registro-/a> class="position-relative mb-2">Horario de interrupciones de sedeli class="position-relative mb-2">Manuales, videos y folletosclass="position-relative mb-2">Simuladoresli class="position-relative">Todas las ayudas</div><div class="col-12 col-sm-6 col-lg-3"> class="h4 mb-3 text-white js-aeat-collapse-sm" id="tgraeat-id-1737746067331-74569">Enlaces de interés</h2><ul class="list-unstyled" id="aeat-id-1737746067331-74569"><|i class="position-relative mb-2">Ministerio de Haciendali class="position-relative mb-2">Fiscalidad autonómica y local svg class="svg-inline--fa fa-ico-ventana-nueva-sm fa-w-16 ico-size-1 ml-1" role="img" title="Se abre en ventana nueva" aria-labelledby="svg-inline--fa-title-La8bTG3uacFQ" data-prefix="aeat-ico" data-icon="ico-ventananueva-sm" xmlns="http://www.w3.org/2000/svg" viewBox="0 0 24 24" width="16px" height="16px" data-fa-i2svg=""> extstyle extsinline--fa-title-La8bTG3uacFQ">Se abre en ventana nueva</title><path fill="currentColor" d="M23.1,0V9.25H21.25V3.16l-8.6,8.6-1.3-1.31,8.59-8.6H13.85V0ZM17.55,20.36H2.75V5.55h7.4V3.7H.9V22.21H19.4V13H17.55Z"></path></svg><!-- <i class="aeat-ico fa-ico-rain-tail-rain ventana-nueva-sm ico-size-1 ml-1" role="img" title="Se abre en ventana nueva"></i> --> \li> -isas dada too la too ventana-nueva-sm ico-size-1 ml-1" role="img" title="Se abre en ventana nueva"></i> --> \li> -isas dada too la too ventana nueva"></i> --> \li> li class="position-relative mb-2">Tribunales Económico - Administrativos class="position-relative mb-2">Consejo para la Defensa del Contribuyenteli class="position-relative mb-2">Punto de Acceso General, Se abre en ventana nueva" rel="noopener" href="https://administracion.gob.es/" class="d-block text-white">Punto de Acceso General, Se abre en ventana nueva" rel="noopener" href="https://administracion.gob.es/" class="d-block text-white">Punto de Acceso General, Se abre en ventana nueva" rel="noopener" href="https://administracion.gob.es/" class="d-block text-white">Punto de Acceso General, Se abre en ventana nueva" rel="noopener" href="https://administracion.gob.es/" class="d-block text-white">Punto de Acceso General, Se abre en ventana nueva" rel="noopener" href="https://administracion.gob.es/" class="d-block text-white">Punto de Acceso General, Se abre en ventana nueva" rel="noopener" href="https://administracion.gob.es/" class="d-block text-white">Punto de Acceso General, Se abre en ventana nueva" rel="noopener" href="https://administracion.gob.es/" class="d-block text-white">Punto de Acceso General, Se abre en ventana nueva" rel="noopener" href="https://administracion.gob.es/" class="d-block text-white">Punto de Acceso General, Se abre en ventana nueva" rel="noopener" href="https://administracion.gob.es/" class="d-block text-white" href="https://administracion.g General<svg class="svg-inline--fa fa-ico-ventana-nueva-sm fa-w-16 ico-size-1 ml-1" role="img" title="Se abre en ventana nueva" arialabelledby="svg-inline--fa-title-3YDND6CdgutK" data-prefix="aeat-ico" data-icon="ico-ventana-nueva-sm" xmlns="http://www.w3.org/2000/svg" viewBox="0 0 24 24" width="16px" height="16px" data-fa-i2svg=""> extstyle exts3YDND6CdgutK">Se abre en ventana nueva</title><path fill="currentColor" d="M23.1,0V9.25H21.25V3.16I-8.6,8.6-1.3-1.31,8.59-8.6H13.85V0ZM17.55,20.36H2.75V5.55h7.4V3.7H.9V22.21H19.4V13H17.55Z"></path></svg><!-- <i class="aeat-ico fa-ico-ventananueva-sm ico-size-1 ml-1" role="img" title="Se abre en ventana nueva"></i> --> li class="position-relative mb-2">Portal de la transparencia<svg class="svg-inline--fa fa-ico-ventana-nueva-sm fa-w-16 ico-size-1 ml-1" role="img" title="Se abre en ventana nueva" aria-labelledby="svg-inline--fa-title-aqQ6kYBjT3ay" data-prefix="aeat-ico" data-icon="icoventana-nueva-sm" xmlns="http://www.w3.org/2000/svg" viewBox="0 0 24 24" width="16px" height="16px" data-fa-i2svg=""> 🔍 title id="svg-inline--fa-title-aqQ6kYBjT3ay">Se abre en ventana nueva</title><path fill="currentColor" d="M23.1,0V9.25H21.25V3.16I-8.6,8.6-1.3-1.31,8.59-8.6H13.85V0ZM17.55,20.36H2.75V5.55h7.4V3.7H.9V22.21H19.4V13H17.55Z"></path></svg><!-- <i class="aeat-ico faico-ventana-nueva-sm ico-size-1 ml-1" role="img" title="Se abre en ventana nueva"></i> --> -l> -/s | class="position-relative">Otros enlaces de interés</div></div></div></div></div id="js-pie-fecha-social" class="container pb-3"><div class="row"><div id="last-update" class="col mb-2"><p class="small text-center text-white mb-0">Página actualizada: <time datetime="2025-01-22">22/enero/2025</time></div><div id="js-social" class="colauto"><nav><li class="ml-2 break-inside-avoid position-relative">li class="ml-2 break-inside-avoid position-re href="https://www.youtube.com/user/agenciatributaria" target="_blank" title="Canal de la Agencia Tributaria en YouTube: agenciatributaria, Se abre en ventana nueva" rel="noopener">-svg class="svg-inline--fa fa-ico-youtube fa-w-16 ico-sizecard-hover-svg" role="img" title="Canal de la Agencia Tributaria en YouTube: agenciatributaria" aria-labelledby="svg-inlir e2tWJ03ZQd0b" data-prefix="aeat-ico" data-icon="ico-youtube" xmlns="http://www.w3.org/2000/svg" viewBox="0 0 64 6- viouti- iopin

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height="16px" data-fa-i2svg=""> \Psi <title id="svg-inline--fa-title-e2tWJ03ZQd0b">Canal de la Agencia Tributaria en YouTube:
agenciatributaria </title><path fill="currentColor" d="M63.4,19.2s-.6-4.4-2.5-6.4a9.13,9.13,0,0,0-6.4-2.7C45.4,9.5,32,9.5,32,9.5h0s-
13.4,0-22.4.6a9,9,0,0,0-
6.4, 2.7 C 1.3, 14.7.7, 19.2.7, 19.2A89.34, 89.34, 0, 0, 0, 0, 29.6 v 4.9 A 104, 104, 0, 0, 0, 6, 44.9 s.6, 4.4, 2.5, 6.4 c 2.4, 2.5, 5.6, 2.5, 7.1, 2.7, 5.1.5, 21.8.6, 21.2 c 3.2 c 3.
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353. <div class="modal-body">
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357. <div class="spinner-border text-primary ml-auto bloque_der"></div>
358. </div>
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Código fuente: https://sede.agenciatributaria.gob.es/

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