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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 Líneas
1.1.1-Contenido no textual					
Formularios	Controles de formulario sin etiquetar 	H44 H65		1	325
Imágenes	Imágenes sin atributo alt 	H37		1	329
	Imágenes que pueden requerir descripción larga 	H45		8	329 329 343 343 343 343 348 348
1.3.1-Información y relaciones					
Formularios	Controles de formulario sin etiquetar 	H44 H65		1	325
1.3.3-Características sensoriales					
Presentación	Características sensoriales 	G96		1	
1.4.1-Uso del color					
Presentación	Información mediante color 	G14 G122 G182 G183		1	
1.4.3-Contraste (Mínimo)					
Presentación	Contraste 	G18 G148 G174		1	
	Contraste para fuentes grandes 	G145 G148 G174		1	
1.4.5-Imágenes 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 Líneas
2.1.1-Teclado					
Scripts	Movimiento automático del foco 	<u>G90</u>		1	
2.1.2-Sin bloqueos de teclado					
Página web	Movimiento del foco mediante teclado 	<u>G21</u>		1	
2.2.1-Tiempo ajustable					
Página web	Límite de tiempo de sesión 	<u>G133 G198</u>		1	
	Límite de tiempo controlado mediante un script 	<u>G198 G180 SCR16</u>		1	
	Lectura de textos en movimiento 	<u>G4 G198 SCR33 SCR36</u>		1	
2.2.2-Pausar, detener, ocultar					
Página web	Contenido en movimiento o parpadeante 	<u>G4 SCR33 G187 G152 SCR22 G186 G191</u>		1	
2.3.1-Umbrales de tres destellos o menos					
Presentación	Destellos por debajo del umbral límite. 	<u>G19 G176 G15</u>		1	
2.4.1-Evitar bloques					
Navegación	Saltar bloques de contenido repetidos 	<u>G1 G123 G124</u>		1	
	Bloques de contenido 	<u>H50 H70 SCR28</u>		1	
2.4.2-Páginas tituladas					
Página web	Página con título descriptivo 	<u>G88</u>		1	<u>5 300</u> <u>316 318</u> <u>325 325</u> <u>329 329</u> <u>348 348</u> <u>348 348</u> <u>348 348</u>
2.4.3-Orden del foco					
Navegación	Orden lógico de navegación 	<u>G59 H4 SCR26 SCR37 SCR27</u>		1	
2.4.4-Propósito de los enlaces (en contexto)					
Navegación	Enlaces con mismo texto y destinos diferentes 	<u>H30</u>		6	
2.4.5-Múltiples vías					

Tipología	Comprobación	Técnicas	Resultado	Incidencias	Números de Líneas
Sitio web	Múltiples medios de localización 	<u>G125</u> <u>G64</u> <u>G63</u> <u>G161</u> <u>G126</u> <u>G185</u>		1	
2.4.6-Encabezados y etiquetas					
Estructura y semántica	Contenido adecuado de encabezados y etiquetas. 	<u>G130</u> <u>G131</u>		45	<u>329</u> <u>332</u> <u>332</u> <u>332</u> <u>332</u> <u>332</u> <u>332</u> <u>332</u> <u>335</u> <u>335</u> <u>335</u> <u>335</u> <u>335</u> <u>335</u> <u>335</u> <u>335</u> <u>335</u> <u>335</u> <u>335</u> <u>335</u> <u>335</u> <u>335</u> <u>335</u> <u>335</u> <u>335</u> <u>335</u> <u>335</u> <u>335</u> <u>335</u> <u>338</u> <u>338</u> <u>338</u> <u>338</u> <u>338</u> <u>338</u> <u>338</u> <u>338</u> <u>338</u> <u>340</u> <u>340</u> <u>340</u> <u>340</u> <u>343</u> <u>348</u> <u>348</u> <u>348</u> <u>348</u>
2.4.7-Foco visible					
Scripts	Cambio de foco con el evento 'onfocus' 	<u>F55</u>		1	

Comprensible

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





Tipología	Comprobación	Técnicas	Resultado	Incidencias	Números de Líneas
3.1.2-Idioma de las partes					
Página web	Cambios en el idioma 	<u>H58</u>		1	
3.2.1-Al recibir 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	

Tipología	Comprobación	Técnicas	Resultado	Incidencias	Números de Líneas
Página web	Cambio de contenidos con el evento 'onfocus' 	<u>G107</u>		1	
3.2.2-AI introducir datos					
Formularios	Cambios causados por el evento 'onChange' en un selector 	<u>H84</u>		1	
3.2.3-Navegación consistente					
Sitio web	Navegación consistente 	<u>G61</u>		1	
3.2.4-Identificación consistente					
Sitio web	Denominación consistente 	<u>G197</u>		1	
3.3.1-Identificación de errores					
Formularios	Identifique los valores erróneos en formularios 	<u>G83 SCR18</u>		1	<u>325</u>
	Identifique los valores que deben indicarse con formatos especiales 	<u>G84 G85 SCR18 SCR32</u>		1	<u>325</u>
3.3.2-Etiquetas o instrucciones					
Formularios	Etiquetado de los controles de formulario 	<u>H44 H65</u>		1	<u>325</u>
3.3.3-Sugerencias ante errores					
Formularios	Proporcione sugerencias para valores erróneos en formularios 	<u>G83 G84 G85 G177 SCR18 SCR32</u>		1	<u>325</u>
3.3.4-Prevención de errores (legales, financieros, datos)					
Formularios	Prevención de errores para formularios legales, financieros o de datos 	<u>G164 G98 G155</u>		1	<u>325</u>
	Prevención de errores en acciones de borrado para formularios legales, financieros o de datos 	<u>G99 G168 G155</u>		1	<u>325</u>
	Prevención de errores en exámenes 	<u>G98 G168</u>		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 de formulario sin etiquetar 	<u>H44</u> <u>H65</u>		1	<u>325</u>
Página web	Nombre, rol y valor 	<u>G108</u> <u>SCR21</u> <u>G135</u> <u>G10</u>		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">
5.  <title>Agencia Tributaria: Inicio</title><meta name="Objectld" 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,._3JB1H7dybNczoqc9IGoUWW:focus,._3r1LvuciYf5yxvGNJ9iwdT:focus,
._15FySRRP1BEWworBc6cm_3:focus,._36nWROnjKIZ9LPulfc7btq: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. ._3JB1H7dybNczoqc9lGoUWW {
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. ._3dPhDj3BCzleul16ZV7wEf {
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. ._1OmOoMAw3WF0eXZwuoXVct {
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. ._4nPPjl2NvcLdnOArvWlig {
105. max-width: 0px;
106. -webkit-box-flex: 0;
107. flex: 0 0 0px;
108. overflow: hidden;
109. padding-left: 0; }
110. ._97L6wfJSigcwxyNjsbG_ {
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. ._97L6wfJSigcwxyNjsbG_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. ._3PxFc42ldHwn6Pxf0QIS0x {
153. width: 40px;
154. height: 40px; }
155. @media (max-width: 599px) {
156. ._2R2nO4elQykwwuT171Call {
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, ._36nWROnjKIZ9LPulfc7btq 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. .l4C8FFVQ6PlwqoGxdfhzm {
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 .Paragraph; */
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="false"
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
4.21-7.1-6.26-10.59,8.42,1.46,21.29,1.07,36.37-4.87,16.09-6.78,22.17-10.17,34.8-19.72s30.2-24.41-39.29,11-20.64,9.8
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 mr-1" role="presentation" aria-hidden="true"></i> -->

293.

294. <div class="ml-2 d-flex flex-column position-relative">

295. Descargar la APP Agencia Tributaria

296. Podrás realizar tus gestiones cómodamente desde tu dispositivo y recibir tus avisos

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-VE35Y0UUiFk" 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=""> <!-- <title id="svg-inline--fa-title-VE35Y0UUiFk">Cerrar mensaje descarga APP Agencia Tributaria</title><path fill="currentColor" d="M13.41,12l7,7L19,20.41l-7-7,7L3.59,19l7-7L15,3.59l7,7L20.41,5Z"></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. Saltar al contenido principal

312. <div class="header-sup_aeat w-100">

313. <div class="container">

314. <div class="row">

315. <!-- CABECERA IZQUIERDA-->

316. <div id="topl Izquierda" class="pl-0"><nav class="header-contLogos_aeat">Logotipo del Gobierno de EspañaLogotipo 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="M28.85,65.62c9.45-4,13.6,20.45-11.58s17.75-14.1,24.1-23.1S79.88,18.81,79.17,13c2.19,3.59,3.7,6.17,4.45,7.64,31.5-75.8-3.5,12.85-2.89,5.06-11.07,14.93-22.9,24.08S38.85,70.59,30,73.28c-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-9.78,10.86-15.59,22.21-16.31L1.48,58c.67-9.6,6.69-20,16.62-29.95Z" style="fill:#c2372a"></path><path d="M96.28,48.29l0-1.51a11.16,11.16,0,0,1,1.34-33.56,5.64,0,0,0,1.86-6.3,8.9,3.89,0,0,0,8-1.28l4-11.69,4.72-13.75h2.16l18.4,3.46,9.11c.78,1.94,1.49,3.81,2.11,5.63s1.16,3.31,1.61,4.46c.27,69.63,1.73,1.09,3.12,24.75,61,1.69,1.1,2.83a3.15,3.15,1,0-2.06-.06-3.24-.16s-2.25-.15-3.19-.15-1.8,0-2.27,0l-3.38-2.1,0c0-.51,0-1,0-1.06-1.48l2.21-53a4,4,0,0,1,1.16-44.76,76,0,0,0,2-51,2.21,2.21,0,0,0,1-6L114,42.53l-1.57-4.33-7.6,0c-.28,7-.86,2.44-1.75,5.2a6.61,6.61,0,0,0-.38,1.59,1,0,0,0,.28,82.3,32,3.32,0,0,0,1.75,59l1.42,25c0,.53,0,.9,0,1.1a4.75,4.75,0,0,1,0.51c-.83,0-2.79-.12-5.9-37l-.81,15a15.59,15.59,0,0,1-2.81,27Zm9.37-12.44c3.1,0,4.93,0.7,5.48,0.7l5,0q-.6-2-1.55-4.59c-.64-1.75-1.16-3.08-1.55-4Zm23.66,15.42a7.64,7.64,0,0,1-3.58-1.76,3.28,3.28,0,0,1-.9-2.24,2.21,2.21,0,0,1,48-1.53,35.89,35.89,0,0,1,4.36-3A8.84,8.84,0,0,1,127,40.23a6,6,0,0,1-1-3.14,9.63,9.63,0,0,1,52-3,7.58,7.58,0,0,1,3.06-3.37,9.87,9.87,0,0,1,5-1.12,10.85,10.85,0,0,1,2.13,18.88,8.88,0,0,1,1.4,48l.75,31a13.49,13.49,0,0,1,1.78,1.46,21.17,21.17,0,0,0,2.76-77,4.28,4.28,0,0,1,1.26 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4.67a2.57,2.57,0,0,0,48.27,2.19,2.19,0,0,1,73.55,6.88,6.88,0,0,1-2.6,3.83,8.27,8.27,0,0,1-5.24,1.61,9.19,9.19,0,0,1-3.94-.92,8.27,8.27,0,0,1-3.11-2.46,8.17,8.17,0,0,1-1.34-2.88,11.62,11.62,0,0,1-45-2.89,11.44,11.44,0,0,1,56-3.27,10.11,10.11,0,0,1,1.87-3.44,9.48,9.48,0,0,1,3.31-2.56,10.32,10.32,0,0,1,4.51-.95c2.3,3.9,4.4,8.1,19A3.31,3.31,0,0,1,205.23,33a2.89,2.89,0,0,1-.54,1.85,1.84,1.84,0,0,1 1.51,67,2.28,2.28,0,0,1-1.5-.59,4.38,4.38,0,0,1-1.14-2.3,3.33,3.33,0,0,0-92-1.48,2.11,2.11,0,0,0-1.33-.44,4.28,4.28,0,0,0-3.35,1.78,7.39,7.39,0,0,0-

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0,0,22,3.51,2.79,2.79,0,0,0,1,1.47,2.67,2.67,0,0,0,1.63.49,4.1.311.13-5.49c0-.58,0-1,0-1.42s0-.86,0-1.44,0-91,0-110-.81,0-.49a2.82,2.82,0,0,0,2-1.33-.42L333.64,32a.86.86,0,0,1-22-.15,4.63,4.63,0,0,1-.08-.67,6.78,6.78,0,0,1,06-.75,7.48,7.48,0,0,1,1.14-.1113.07,0c.83,0,1.84,0,3,01c1.51.16,32.78,32.78,0,0,0-4.66,1.571-.79,0,0-3.6c-.16.14-.4.37-.7.68a12.52,12.52,0,0,1-3,2.34,6,6,0,0,1-2.63.6A5.19,5.19,0,0,1,327,48a4.68,4.68,0,0,1-1.75-1.85,7.22,7.22,0,0,1-56-2.48c0-.28,0-1.72,0-4.3310-.7c.07-1.45,1-2.51,1-3.21,0-1.17,0-2-.06-2.36a1.8,1.8,0,0,0-2-.66,2.33,2.33,0,0,0-66-.2,5,5,0,0,1-1.59-.47c-.07,0-1-.14-1-.28a2.87,2.87,0,0,1,0-36C322.18,31,322.2,30.75,322.23,30.41ZM345,31.53a11.88,11.88,0,0,0,3.4-2.16,14,14,0,0,0,2.24-3.45h1.11a4.09,4.09,0,0,1,18,1.22c0,.77,0,1.36,0,1.791-.06,1.31c0,.07,0,24,0,.51.46,0,1.87-.09,1.49-.05a4.9,4.9,0,0,1,0,2.24,5.24,5.24,0,1,13.4.33,4.33,0,0,1-.64-.09h-11-.36,0-1,07,0,8.45a24.6,24.6,0,0,0,09,3.06,3.23,3.23,0,0,0,47,1.16,2.16,2.16,0,0,0,1,24,2,2,0,0,0,79-11,4,4,0,0,0,88-.641.38-.31a4.9,4.9,0,0,2,1.91,5.43,5.43,0,0,1-2.69,7.3,85,3.85,0,0,1-3-1.3,6,6,0,0,1-1.16-41.08-3.88V331-.61,0-1.44,0-.26-.11a.68.68,0,0,1-11-.37Q345,32.39,345,31.53Zm30,12.62.46.33a.6,6,0,0,1,22.3810,11a5.65,5.65,0,0,1-1.25,2.71,2.7,0,0,1-1.93.74,3,3,0,0,1-2-.72,6.14,6.14,0,0,1-1.54-2.53,5.9,5.9,0,0,1-2.41,2.53,7.83,7.83,0,0,1-3.81.85,4.18,4.18,0,0,1-3-1,3.41,3.41,0,0,1-1-2.53,4.24,4.24,0,0,1,29-1.49,4.8,4.8,0,0,1,94-1.49A9.9,9,0,0,1,362,40.46c.14-.09.65-.34,1.51-.7615-2.21c0-.56.06-1.13.06-1.7a8.61,8.61,0,0,0-66-4.07,1.51,1.51,0,0,0-1.4-.67,4,4,0,0,0-1.83.42,2.82,2.82,0,0,0-1.21,1.09,5.66,5.66,0,0,0-48,1.83,3.49,3.49,0,0,1-26,1.13,2.59,2.59,0,0,1-1.08.77c-.53.22-.88.39-1.07.49a3.88,3.88,0,0,1-1.71.58,1,1,0,0,1-28-.75,4.57,4.57,0,0,1,48-2.17A9.05,9.05,0,0,1,361.18,32a9.85,9.85,0,0,1,2.7-1.69,12.4,12.4,0,0,1,4.18-.62,5.46,5.46,0,0,1,2.73.65,3,46,3,46,0,0,1,1.6,1.94,16,16,0,0,1,44,4.6210,3.65,0,2.68v.68a2.49,2.49,0,0,0,23,1ZM368.44,39a12.1,12.1,0,0,0-2.56,1.4,6.37,6.37,0,0,0-2,2,3.67,3.67,0,0,0-4,1.79,2.32,2.32,0,0,0,52,1.57,1.49,1.49,0,0,0,1.19.62,2.71,2.71,0,0,0,1.89-.7,4.35,4.35,0,0,0,1.24-1.52,15.61,15.61,0,0,0,18-3.2C368.52,40.31,368.49,39.67,368.44,39Zm8.42,8.17a1.4,1.4,0,0,1,67-.36,5.72,5.72,0,0,0,1.93-.89,18.32,18.32,0,0,0,18-3.57q0-5.59-.22-7.56a1,1,0,0,0-31-.62,5.51,5.51,0,0,0-1.36-.56,65,0,0,1-48-.491-.06-.82a5.77,5.77,0,0,0,2.67-1.12,7,0,0,0,1.79-1.82,5.77,5.77,0,0,1,56-.7711.4-.05a5.5,0,0,1,09.84c0,.16,0,.36,0,.6,0,.52,0,.94,0,1.28,0,.16,0,.78,0,1.84a22.78,22.78,0,0,1,1.2-2.08A14.8,14.8,0,0,1,386,30a2.42,2.42,0,0,1,1.54-.55,2.49,2.49,0,0,1,1.83.8,2.53,2.53,0,0,1,77,1.83,3.14,3.14,0,0,1-58,1.87,1.82,1.82,1.57.83,2.83,2.83,0,0,1-1.79-.79,1.56,1.56,0,0,0-89-.491-.14,0a1.55,1.55,0,0,0-76.84,5,5,0,0,0-56,2.2910,.6q.09,1.62.12,7.65a2.89,2.89,0,0,0,38,1.1,2.45,2.45,1.881-3.8-.2a23.24,23.24,0,0,0-2.61.13h-.331-2.07.11a3.58,3.58,0,0,1-.06-.55A3.28,3.28,0,0,1,376.86,47.19Zm13.87,1.12,0-1.44,2.25-.33a1.26,1.26,0,0,0,69-.46,3,3,0,0,0,19-1.33V44.5c0-.17,0-.5,0-1s0-.87,0-1.23,0-.82-.06-1.6110-1.11,0-1,06-3.6a8.78,8.78,0,0,0-12-1.42A1.78,1.78,0,0,0,393,33a7.27,7.27,0,0,0-2-.36V31.36a8.62,8.62,0,0,0,3.6-.95,8.2,8.2,0,0,0,1.88h1.34q.07,2.74,08,7.13l-.14,9a14.34,14.34,0,0,0,08,1.68,11.22,11.22,0,0,0,2,49,3.82,3.82,0,0,1,85.2210,1.22-.79,1.35-.07-3.15-.11-5.42-.11-.65,0-1.28,0-1.89.08S391,48.31,390,73,48.31Zm2.79-26.39a2.81,2.81,0,0,1,69-2.2,34,0,0,0,1,1.18-.76A2.6,2.6,0,0,1,1.398,20a2.52,2.52,0,0,1,77,1.82,4,4,0,0,1-3,1.5,2.66,2.66,0,0,1-1,1.21,2.4,2.4,0,1.36.45,2.33,2.33,0,0,1-1.76-.9A3.16,3.16,0,0,1,393.52,21.92ZM420,44.151.46.33a.6,6,0,0,1,22.3810,11a5.65,5.65,0,0,1.25,2.71,2.7,2.7,0,0,1-1.93.74,3,3,0,0,1-2-.72,6.14,6.14,0,0,1-1.54-2.53,5.9,5.9,0,0,1-2.41,2.53,7.83,7.83,0,0,1-3.81.85,3-1,3.41,3.41,0,0,1-1-2.53,4.24,4.24,0,0,1,29-1.49,4.8,4.8,0,0,1,94-1.49A9.9,0,0,1,407,40.46c.14-.09.65-.34,1.51-.7614.95-

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col-xxl-3 p-0"><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" d="M4,8A3,3,0,1,1,7,5,3,0,0,1,4,8ZM4,4A1,1,0,1,0,5,5,1,1,0,0,0,4,4ZM7,20H4V16H2V12a1,1,0,0,1,1-1H5V9H3a3,3,0,0,0-3,3v6H2v4H7ZM20,8a3,3,0,1,1,3-3A3,3,0,0,1,20,8Zm0-4a1,1,0,1,0,1,1A1,1,0,0,0,20,4Zm2,14h2V12a3,3,0,0,0-3-3H19v2h2a1,1,0,0,1,1,1v4H20v4H17v2h5ZM12,8a4,4,0,1,1,4-4A4,4,0,0,1,12,8Zm0-6a2,2,0,1,0,2,2A2,2,0,0,0,12,2Zm4,22H8V18H6V12A3,3,0,0,1,9,9h6a3,3,0,0,1,3,3v7H16Zm-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> -->Trabajar en la Agencia Tributaria<li class="col-12 col-lg-4 col-xxl-3 p-0"><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="M24,20.441-1.31-5.85h0l-.44-1.95h0l19.61.93,14.2.19V2H0V22H14V12.46l2.18.9.73ZM2,4H6V14H2ZM6,20H2V16H6Zm6,0H8V16h4ZM8,14V4h4V14Zm13.6,4.93-3.9.88-.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 mr-3 ico-size-3" aria-hidden="true" role="presentation"></i> -->Normativa y criterios interpretativos<li class="col-12 col-lg-4 col-xxl-3 p-0"><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></svg><!-- <i class="aeat-ico fa-ico-estadisticas-sm align-middle mr-3 ico-size-3" aria-hidden="true" role="presentation"></i> -->Estadísticas<li class="col-12 col-lg-4 col-xxl-3 p-0"><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" data-fa-i2svg=""><path fill="currentColor" d="M17.35,4,12-.28,6.65,4H0V24H24V4Zm1.24,4H5.41l-2-2H20.59ZM18,10v8H6V10ZM4,9.41v9.18l-2,2V7.41ZM5.41,20H18.59l2,2H3.41ZM20,18.59v9.41l2-2V20.59ZM12,2.28,14.15,4H9.85ZM17,17H11V15h6Z"></path></svg><!-- <i class="aeat-ico fa-ico-pizarra-sm align-middle mr-3 ico-size-3" aria-hidden="true" role="presentation"></i> -->Educación cívico-tributaria<li class="col-12 col-lg-4 col-xxl-3 p-0"><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="M22.86,14.21l-.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-.47L14.6,9.59,15.41,8l-2.87,2.88a5,5,0,0,1-7.08,0L4.59,10l5.63-5.64a8.07,8.07,0,0,1,12.64,9.85ZM15.27,9.85l-1.42,1.42,4.32,4.32a2,2,0,0,1,2.25,8.15,15l-1.42,1.42L17,19.61l-.44.44a4.91,4.91,0,0,1-85.67l-3.1-3.09L11.18,19l2.41,2.42a5.87,5.87,0,0,1-59.05,5.5,0,0,1-3.54-1.46L3.78,14.36A6.07,6.07,0,0,1,8.4H9L9,2H8A8.07,8.07,0,0,0,2.36,15.78l5.69,5.68a7,7,0,0,0,9.9,0l1.64-1.63a4,4,0,0,0-5.66Z"></path></svg><!-- <i class="aeat-ico fa-ico-colaborar-sm align-middle mr-3 ico-size-3" aria-hidden="true" role="presentation"></i> -->Perfil del contratante<li class="col-12 col-lg-4 col-xxl-3 p-0"><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="M13,10V8h6.41l3-3-3H13V0H11V6H4.59l-3,3,3H11V22H8V22H13V16h6.41l3-3-3Zm5.59-6,1,1-1,1H13V4ZM5.41,10l-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> -->Enlaces de interés<li class="col-12 col-lg-4 col-xxl-3 p-0"><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> -->Condiciones de uso sede electrónica<li class="col-12 col-lg-4 col-xxl-3 p-0"><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="M14,100H14.564 15 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 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> -->Compromiso ético de la Agencia Tributaria</div><li class="nav-item dropdown">Información y gestiones<div class="dropdown-menu rounded-0 m-0 p-0 min-vw-60" aria-label="Menú de navegación de Información y gestiones"><ul class="d-flex row m-0 list-unstyled"><li class="col-12 col-lg-4 col-xxl-3 p-0"><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" d="M23,2H19V4h2V22H3V4H5V2H1V24H23ZM6,0V8h5V7a1,1,0,0,1,2,0V8h5V0ZM16,6H14.83A3,3,0,0,0,9.17,6H8V2h-1-1.39,3.94,3.94,0,0,0-93-72,2.77,2.77,0,0,0,1.7-79,2.31,2.31,0,0,0,57-1.6A2.5,2.5,0,0,0,15.2,11a2,2,0,0,0-1-.82,6.43 2-.23H8.55V18.5h1.73V14.91h.35a2.93,2.93,0,0,1,.87,1.1,3.35,1.35,0,0,1,.53,3.6,11.34,11.34,0,0,1,.91,1.26l1.25,1.87h2.0 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,.23,7,1.07,1.07,0,0,1-17.64,91.91,0,1-4 </path></svg><!-- <i class="aeat-ico fa-ico-impuesto-irpf-sm align-middle mr-3 ico-size-3" aria-hidden="true" role="presentation"></i> -->IRPF<li class="col-xxl-3 p-0"><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" data-fa-i2svg=""><path fill="currentColor" d="M23,2H19V4h2V22H3V4H5V2H1V24H23ZM6,0V8h5V7a1,1,0,0,1,2,0V8h5V0ZM16,6H14.83A3,3,0,0,0,9.17,6H8V2h-1-1.39,3.94,3.94,0,0,0-93-72,2.77,2.77,0,0,0,1.7-79,2.31,2.31,0,0,0,57-1.6A2.5,2.5,0,0,0,15.2,11a2,2,0,0,0-1-.82,6.43 2-.23H8.55V18.5h1.73V14.91h.35a2.93,2.93,0,0,1,.87,1.1,3.35,1.35,0,0,1,.53,3.6,11.34,11.34,0,0,1,.91,1.26l1.25,1.87h2.0 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,.23,7,1.07,1.07,0,0,1-17.64,91.91,0,1-4 </path></svg><!-- <i class="aeat-ico fa-ico-impuesto-irpf-sm align-middle mr-3 ico-size-3" aria-hidden="true" role="presentation"></i> -->IRPF<li class="col-xxl-3 p-0"><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" data-fa-i2svg=""><path fill="currentColor" d="M23,2H19V4h2V22H3V4H5V2H1V24H23ZM6,0V8h5V7a1,1,0,0,1,2,0V8h5V0ZM16,6H14.83A3,3,0,0,0,9.17,6H8V2h-1-1.39,3.94,3.94,0,0,0-93-72,2.77,2.77,0,0,0,1.7-79,2.31,2.31,0,0,0,57-1.6A2.5,2.5,0,0,0,15.2,11a2,2,0,0,0-1-.82,6.43 2-.23H8.55V18.5h1.73V14.91h.35a2.93,2.93,0,0,1,.87,1.1,3.35,1.35,0,0,1,.53,3.6,11.34,11.34,0,0,1,.91,1.26l1.25,1.87h2.0 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,.23,7,1.07,1.07,0,0,1-17.64,91.91,0,1-4 </path></svg><!-- <i class="aeat-ico fa-ico-impuesto-irpf-sm align-middle mr-3 ico-size-3" aria-hidden="true" role="presentation"></i> -->IRPF<li class="col-xxl-3 p-0"><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" data-fa-i2svg=""><path fill="currentColor" d="M23,2H19V4h2V22H3V4H5V2H1V24H23ZM6,0V8h5V7a1,1,0,0,1,2,0V8h5V0ZM16,6H14.83A3,3,0,0,0,9.17,6H8V2h-1-1.39,3.94,3.94,0,0,0-93-72,2.77,2.77,0,0,0,1.7-79,2.31,2.31,0,0,0,57-1.6A2.5,2.5,0,0,0,15.2,11a2,2,0,0,0-1-.82,6.43 2-.23H8.55V18.5h1.73V14.91h.35a2.93,2.93,0,0,1,.87,1.1,3.35,1.35,0,0,1,.53,3.6,11.34,11.34,0,0,1,.91,1.26l1.25,1.87h2.0 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,.23,7,1.07,1.07,0,0,1-17.64,91.91,0,1-4 </path></svg><!-- <i class="aeat-ico fa-ico-impuesto-irpf-sm align-middle mr-3 ico-size-3" aria-hidden="true" role="presentation"></i> -->IRPF<li class="col-xxl-3 p-0"><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" data-fa-i2svg=""><path fill="currentColor" d="M23,2H19V4h2V22H3V4H5V2H1V24H23ZM6,0V8h5V7a1,1,0,0,1,2,0V8h5V0ZM16,6H14.83A3,3,0,0,0,9.17,6H8V2h-1-1.39,3.94,3.94,0,0,0-93-72,2.77,2.77,0,0,0,1.7-79,2.31,2.31,0,0,0,57-1.6A2.5,2.5,0,0,0,15.2,11a2,2,0,0,0-1-.82,6.43 2-.23H8.55V18.5h1.73V14.91h.35a2.93,2.93,0,0,1,.87,1.1,3.35,1.35,0,0,1,.53,3.6,11.34,11.34,0,0,1,.91,1.26l1.25,1.87h2.0 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,.23,7,1.07,1.07,0,0,1-17.64,91.91,0,1-4 </path></svg><!-- <i class="aeat-ico fa-ico-impuesto-irpf-sm align-middle mr-3 ico-size-3" aria-hidden="true" role="presentation"></i> -->IRPF<li class="col-xxl-3 p-0"><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" data-fa-i2svg=""><path fill="currentColor" d="M23,2H19V4h2V22H3V4H5V2H1V24H23ZM6,0V8h5V7a1,1,0,0,1,2,0V8h5V0ZM16,6H14.83A3,3,0,0,0,9.17,6H8V2h-1-1.39,3.94,3.94,0,0,0-93-72,2.77,2.77,0,0,0,1.7-79,2.31,2.31,0,0,0,57-1.6A2.5,2.5,0,0,0,15.2,11a2,2,0,0,0-1-.82,6.43 2-.23H8.55V18.5h1.73V14.91h.35a2.93,2.93,0,0,1,.87,1.1,3.35,1.35,0,0,1,.53,3.6,11.34,11.34,0,0,1,.91,1.26l1.25,1.87h2.0 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,.23,7,1.07,1.07,0,0,1-17.64,91.91,0,1-4 </path></svg><!-- <i class="aeat-ico fa-ico-impuesto-irpf-sm align-middle mr-3 ico-size-3" aria-hidden="true" role="presentation"></i> -->IRPF<li class="col-xxl-3 p-0"><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" data-fa-i2svg=""><path fill="currentColor" d="M23,2H19V4h2V22H3V4H5V2H1V24H23ZM6,0V8h5V7a1,1,0,0,1,2,0V8h5V0ZM16,6H14.83A3,3,0,0,0,9.17,6H8V2h-1-1.39,3.94,3.94,0,0,0-93-72,2.77,2.77,0,0,0,1.7-79,2.31,2.31,0,0,0,57-1.6A2.5,2.5,0,0,0,15.2,11a2,2,0,0,0-1-.82,6.43 2-.23H8.55V18.5h1.73V14.91h.35a2.93,2.93,0,0,1,.87,1.1,3.35,1.35,0,0,1,.53,3.6,11.34,11.34,0,0,1,.91,1.26l1.25,1.87h2.0 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,.23,7,1.07,1.07,0,0,1-17.64,91.91,0,1-4 </path></svg><!-- <i class="aeat-ico fa-ico-impuesto-irpf-sm align-middle mr-3 ico-size-3" aria-hidden="true" role="presentation"></i> -->IRPF<li class="col-xxl-3 p-0"><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" data-fa-i2svg=""><path fill="currentColor" d="M23,2H19V4h2V22H3V4H5V2H1V24H23ZM6,0V8h5V7a1,1,0,0,1,2,0V8h5V0ZM16,6H14.83A3,3,0,0,0,9.17,6H8V2h-1-1.39,3.94,3.94,0,0,0-93-72,2.77,2.77,0,0,0,1.7-79,2.31,2.31,0,0,0,57-1.6A2.5,2.5,0,0,0,15.2,11a2,2,0,0,0-1-.82,6.43 2-.23H8.55V18.5h1.73V14.91h.35a2.93,2.93,0,0,1,.87,1.1,3.35,1.35,0,0,1,.53,3.6,11.34,11.34,0,0,1,.91,1.26l1.25,1.87h2.0 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,.23,7,1.07,1.07,0,0,1-17.64,91.91,0,1-4 </path></svg><!-- <i class="aeat-ico fa-ico-impuesto-irpf-sm align-middle mr-3 ico-size-3" aria-hidden="true" role="presentation"></i> -->IRPF<li class="col-xxl-3 p-0"><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" data-fa-i2svg=""><path fill="currentColor" d="M23,2H19V4h2V22H3V4H5V2H1V24H23ZM6,0V8h5V7a1,1,0,0,1,2,0V8h5V0ZM16,6H14.83A3,3,0,0,0,9.17,6H8V2h-1-1.39,3.94,3.94,0,0,0-93-72,2.77,2.77,0,0,0,1.7-79,2.31,2.31,0,0,0,57-1.6A2.5,2.5,0,0,0,15.2,11a2,2,0,0,0-1-.82,6.43 2-.23H8.55V18.5h1.73V14.91h.35a2.93,2.93,0,0,1,.87,1.1,3.35,1.35,0,0,1,.53,3.6,11.34,11.34,0,0,1,.91,1.26l1.25,1.87h2.0 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,.23,7,1.07,1.07,0,0,1-17.64,91.91,0,1-4 </path></svg><!-- <i class="aeat-ico fa-ico-impuesto-irpf-sm align-middle mr-3 ico-size-3" aria-hidden="true" role="presentation"></i> -->IRPF<li class="col-xxl-3 p-0"><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" data-fa-i2svg=""><path fill="currentColor" d="M23,2H19V4h2V22H3V4H5V2H1V24H23ZM6,0V8h5V7a1,1,0,0,1,2,0V8h5V0ZM16,6H14.83A3,3,0,0,0,9.17,6H8V2h-1-1.39,3.94,3.94,0,0,0-93-72,2.77,2.77,0,0,0,1.7-79,2.31,2.31,0,0,0,57-1.6A2.5,2.5,0,0,0,15.2,11a2,2,0,0,0-1-.82,6.43 2-.23H8.55V18.5h1.73V14.91h.35a2.93,2.93,0,0,1,.87,1.1,3.35,1.35,0,0,1,.53,3.6,11.34,11.34,0,0,1,.91,1.26l1.25,1.87h2.0 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,.23,7,1.07,1.07,0,0,1-17.64,91.91,0,1-4 </path></svg><!-- <i class="aeat-ico fa-ico-impuesto-irpf-sm align-middle mr-3 ico-size-3" aria-hidden="true" role="presentation"></i> -->IRPF<li class="col-xxl-3 p-0"><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" data-fa-i2svg=""><path fill="currentColor" d="M23,2H19V4h2V22H3V4H5V2H1V24H23ZM6,0V8h5V7a1,1,0,0,1,2,0V8h5V0ZM16,6H14.83A3,3,0,0,0,9.17,6H8V2h-1-1.39,3.94,3.94,0,0,0-93-72,2.77,2.77,0,0,0,1.7-79,2.31,2.31,0,0,0,57-1.6A2.5,2.5,0,0,0,15.2,11a2,2,0,0,0-1-.82,6.43 2-.23H8.55V18.5h1.73V14.91h.35a2.93,2.93,0,0,1,.87,1.1,3.35,1.35,0,0,1,.53,3.6,11.34,11.34,0,0,1,.91,1.26l1.25,1.87h2.0 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,.23,7,1.07,1.07,0,0,1-17.64,91.91,0,1-4 </path></svg><!-- <i class="aeat-ico fa-ico-impuesto-irpf-sm align-middle mr-3 ico-size-3" aria-hidden="true" role="presentation"></i> -->IRPF<li class="col-xxl-3 p-0"><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" data-fa-i2svg=""><path fill="currentColor" d="M23,2H19V4h2V22

17/22

frecuentes (INFORMA) Base de datos en formato pregunta-respuesta, con los principales criterios de aplicación de la normativa tributaria

Denuncias

Puedes comunicar a la Agencia Tributaria hechos o situaciones que puedan ser constitutivos de infracciones tributarias o de contrabando, o tener trascendencia para la aplicación de los tributos.

Contenidos en lectura fácil

En este apartado encontrarás contenidos explicados de manera sencilla y adaptada a necesidades especiales

--- ACTUALIDAD INICIO ---

Actualidad

Novedades destacadas

16/enero/2025

Nuevas medidas tributarias

Orden Ministerial de modificación de declaraciones censales

02/enero/2025

Modificaciones en declaraciones informativas

Todas las novedades

Notas de prensa

03/enero/2025

La Agencia Tributaria ha devuelto a cierre de año más de 12.900 millones de euros a 15.852.000 contribuyentes

27/diciembre/2024

Detenidas 30 personas por un fraude millonario en el comercio intracomunitario de vehículos de lujo procedentes de Alemania

19/diciembre/2024

Desarticulada una organización criminal responsable de defraudar-antidumping

Todas las notas de prensa

Estadísticas

22/enero/2025

Informe semanal de Ventas Diarias

22/enero/2025

Avance de Ventas Interiores

21/enero/2025

Estadística del Impuesto sobre Matriculación de Vehículos Automóviles

Estadística de matriculaciones de vehículos automóviles (diciembre 2024)

Últimas estadísticas publicadas

--- ACTUALIDAD FIN ---

--- VIDEOS INICIO ---

Videos y manuales destacados

Manual práctico de Renta 2023

Manual práctico de Renta 2023

Videos explicativos Renta 2023

Videos explicativos Renta 2023

Portada del manual de actividades económicas

Manual de actividades económicas

Videos explicativos Declaraciones informativas 2024

Videos explicativos Declaraciones informativas 2024

Todos los manuales, vídeos y folletos

--- VIDEOS FIN ---

Agencia Tributaria



Accesibilidad

Accesibilidad

Aviso de seguridad

Aviso legal

class="d-block text-white">Aviso legal<li class="position-relative mb-2">Validación del certificado de sede<li class="position-relative mb-2">Protección de datos<li class="position-relative mb-2">Política lingüística<li class="position-relative">Estructura y navegación en la sede electrónica</div><div class="col-12 col-sm-6 col-lg-3"> <h2 class="h4 mb-3 text-white js-aeat-collapse-sm" id="tgraeat-id-1737746067331-74567">Contacta con nosotros</h2><ul class="list-unstyled" id="aeat-id-1737746067331-74567"><li class="position-relative mb-2">Asistencia y Cita<li class="position-relative mb-2">Teléfonos de interés<li class="position-relative mb-2">Buscador de oficinas<li class="position-relative mb-2">Códigos de identificación de la Agencia Tributaria (DIR3)<li 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-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-6qXGjzSktWIR">Se abre en ventana nueva</title><path fill="currentColor" d="M23.1,0V9.25H21.25V3.16l-8.6,8.6-1.3-1.31,8.59-8.6H13.85V0ZM17.55,20.36H2.75V5.55h7.4V3.7H9.22,21H19.4V13H17.55Z"></path></svg><!-- <li class="aeat-ico fa-ico-ventana-nueva-sm ico-size-1 ml-1" role="img" title="Se abre en ventana nueva"> --><li class="position-relative mb-2">Buzones de sugerencias<li class="position-relative mb-2">Denuncias<li class="position-relative mb-2">Suscripción newsletter<li class="position-relative">Suscripción RSS</div><div class="col-12 col-sm-6 col-lg-3"> <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"><li class="position-relative mb-2">Consultas informáticas<li class="position-relative mb-2">Contenidos en lectura fácil<li class="position-relative mb-2">Diseños de registro<li class="position-relative mb-2">Horario de interrupciones de sede<li class="position-relative mb-2">Manuales, videos y folletos<li class="position-relative mb-2">Simuladores<li class="position-relative">Todas las ayudas</div><div class="col-12 col-sm-6 col-lg-3"> <h2 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"><li class="position-relative mb-2">Ministerio de Hacienda<li class="position-relative mb-2">Fiscalidad autonómica y local<li 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-ventana-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-La8bTG3uacFQ">Se abre en ventana nueva</title><path fill="currentColor" d="M23.1,0V9.25H21.25V3.16l-8.6,8.6-1.3-1.31,8.59-8.6H13.85V0ZM17.55,20.36H2.75V5.55h7.4V3.7H9.22,21H19.4V13H17.55Z"></path></svg><!-- <li class="aeat-ico fa-ico-ventana-nueva-sm ico-size-1 ml-1" role="img" title="Se abre en ventana nueva"> --><li class="position-relative mb-2">Tribunales Económico - Administrativos<li class="position-relative mb-2">Consejo para la Defensa del Contribuyente<li class="position-relative mb-2">Punto de Acceso General<li 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-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=""><title id="svg-inline--fa-title-3YDND6CdgutK">Se abre en ventana nueva</title><path fill="currentColor" d="M23.1,0V9.25H21.25V3.16l-8.6,8.6-1.3-1.31,8.59-8.6H13.85V0ZM17.55,20.36H2.75V5.55h7.4V3.7H9.22,21H19.4V13H17.55Z"></path></svg><!-- <li class="aeat-ico fa-ico-ventana-nueva-sm ico-size-1 ml-1" role="img" title="Se abre en ventana nueva"> --><li class="position-relative mb-2">Portal de la transparencia<li 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="ico-ventana-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="M23.1,0V9.25H21.25V3.16l-8.6,8.6-1.3-1.31,8.59-8.6H13.85V0ZM17.55,20.36H2.75V5.55h7.4V3.7H9.22,21H19.4V13H17.55Z"></path></svg><!-- <li class="aeat-ico fa-ico-ventana-nueva-sm ico-size-1 ml-1" role="img" title="Se abre en ventana nueva"> --><li class="position-relative">Otros enlaces de interés</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></p></div><div id="js-social" class="col-auto"><nav><ul class="list-unstyled d-flex justify-content-center justify-content-sm-end m-0 pt-0"><li class="ml-2 break-inside-avoid position-relative"> <li class="ml-2 break-inside-avoid position-relative"> <li class="ml-2 break-inside-avoid position-relative"><svg class="svg-inline--fa fa-ico-youtube fa-w-16 ico-size-card-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 64"></svg></nav></div></div></div>

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height="16px" data-fa-i2svg="">  <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-
6.4,2.7C1.3,14.7,19.2,7,19.2A89.34,89.34,0,0,0,29.6v4.9A104,104,0,0,0,.6,44.9s.6,4.4,2.5,6.4c2.4,2.5,5.6,2.5,7.1,2.7,5.1,5.2,1.8,6,21
2.7c1.9-1.9,2.5-6.4,2.5-6.4A89.34,89.34,0,0,0,64,34.4V29.5C64,24.4,63.4,19.2,63.4,19.2Zm-38,21.1v-18l17.3,9Z"></path></svg><!-- <i
class="aeat-ico fa-ico-youtube ico-size-2 text-white card-hover-svg" role="img" title="Canal de la Agencia Tributaria en YouTube:
agenciatributaria"></i> --></a></li><li class="ml-2 break-inside-avoid position-relative"><a href="/Sede/informacion-
institucional/suscripcion-rss.html"><svg class="svg-inline--fa fa-ico-rss fa-w-16 ico-size-2 text-white card-hover-svg" role="img"
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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-
W0rXwYdM6aQA">RSS</title><path fill="currentColor" d="M24 24H19.4286C19.4286 13.2868 10.7132 4.57144 0 4.57144V0C13.2333
0 24 10.7662 24 24ZM3.42857 24C5.32212 24 6.85715 22.4649 6.85715 20.5714C6.85715 18.6779 5.32212 17.1428 3.42857
17.1428C1.53503 17.1428 0 18.6779 0 20.5714C0 22.4649 1.53503 24 3.42857 24ZM11.4286 24H16C16 15.1775 8.82255 8 0
8V12.5714C6.30134 12.5714 11.4286 17.6981 11.4286 24Z"></path></svg><!-- <i class="aeat-ico fa-ico-rss ico-size-2 text-white card-
hover-svg" role="img" title="RSS"></i> --></a></li></ul></nav></div></div></div><sgat-processing-modal id="processing-modal">
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350. <div id="processingModal" class="modal fade d-print-none" role="dialog" tabindex="-1" aria-label="Procesando" aria-
hidden="true">
351. <div class="modal-dialog modal-sm" role="document">
352. <div class="modal-content">
353. <div class="modal-body">
....
355. <div class="d-flex align-item-center">
356. <strong>Procesando...</strong>
357. <div class="spinner-border text-primary ml-auto bloque_der"></div>
358. </div>
....
360. </div>
361. </div>
362. </div>
363. </div>
....
365. </sgat-processing-modal></footer></div>
366. <div class="d-none">
367. <span class="js-responsive d-xs-block"></span>
368. <span class="js-responsive d-sm-block"></span>
369. <span class="js-responsive d-md-block"></span>
370. <span class="js-responsive d-lg-block"></span>
371. <span class="js-responsive d-xl-block"></span>
372. <span class="js-responsive d-xxl-block"></span>
373. <span class="js-responsive d-xxxl-block"></span>
374. </div>
375. <link href="/static_files/common/css/aeat.07.print.css" rel="stylesheet" type="text/css">
....
379. </body></html>
```

Código fuente: <https://sede.agenciatributaria.gob.es/>

1. fill:#6d6e6f;