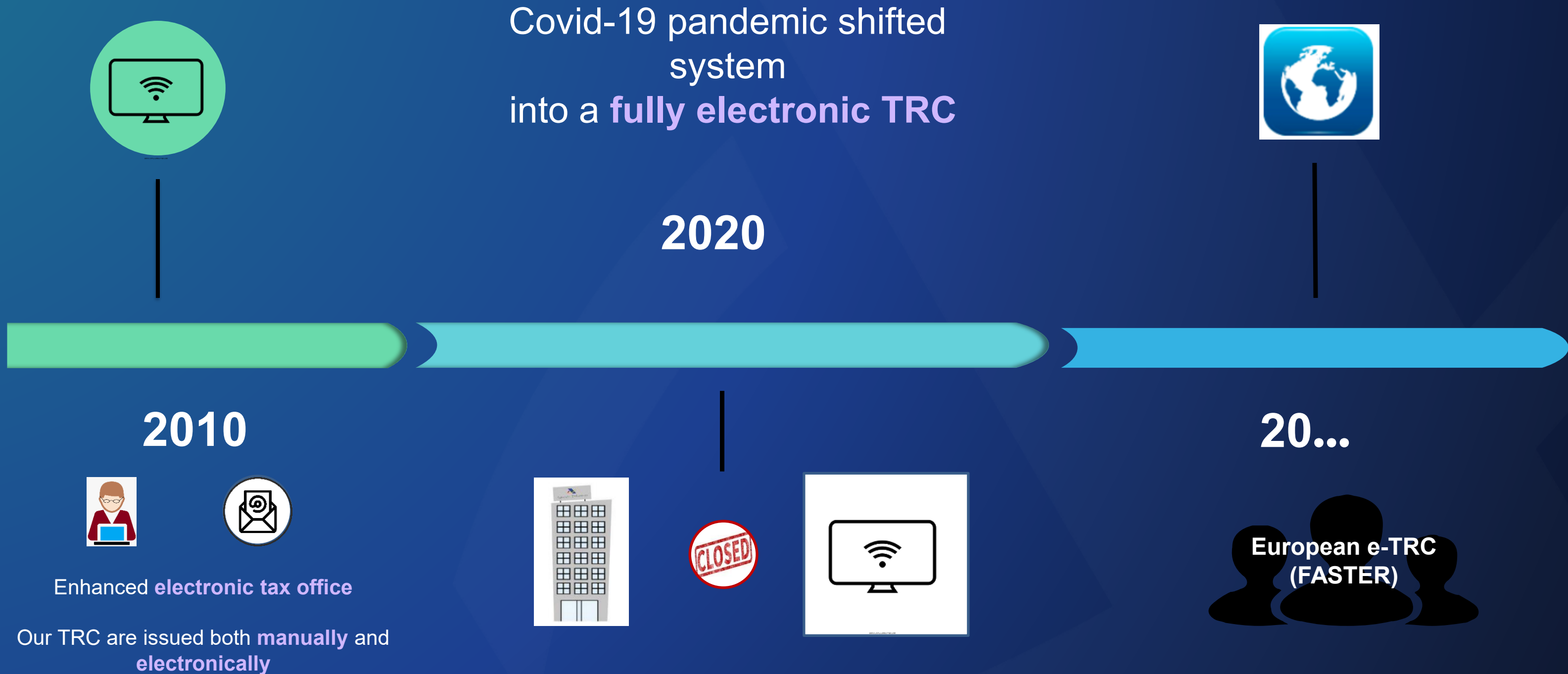




Agencia Tributaria

## e- Tax Residence Certificates

# OVERVIEW OF SPANISH DIGITAL TAX RESIDENCE CERTIFICATE



**VII. Certification by the tax authority of the applicant's country of residence/establishment**

We hereby confirm that the applicant was established/resident or had his/her habitual abode or registered office or place of management as specified under section I at the time of receiving the capital income (as detailed in section IX, column d) and was therefore covered by the relevant agreement / had his/her registered office there.

Place	Date	Official seal of the tax authority of the applicant's country of residence/ establishment	Signature of the tax authority of the applicant's country of residence/establishment
-------	------	---	--

**5 Declaración de las Autoridades Fiscales extranjeras**

Haga que sea firmado por la Administración Tributaria de su país de residencia.

Nombre y dirección de las Autoridades Fiscales extranjeras

Por la presente, se certifica que:

- 1 dicho sujeto pasivo en el año 2015 era residente en nuestro estado;
- 2 la información incluida en el certificado en relación con los ingresos no contradice los datos conocidos por la AEAT hasta esta fecha.

Población

Fecha

Sello

Firma

Colóquela dentro del recuadro.

**TAX RESIDENCE CERTIFICATES**  
Foreign forms

**IV. Ansässigkeitsbestätigung der Steuerverwaltung des Ansässigkeitsstaates / Certificate of residence from the tax administration of the State of residence**

Für Zwecke der Steuerentlastung hinsichtlich der in Abschnitt II bezeichneten Einkünfte wird bestätigt, dass die/der in Abschnitt I genannte Abgabepflichtige gemäß dem zwischen Österreich und

For the purposes of tax relief concerning the types of income mentioned in Section II, it is hereby confirmed that in accordance with the Double Taxation Convention concluded between Austria and

Name des Ansässigkeitsstaates / Name of the State of residence

abgeschlossenen Doppelbesteuerungsabkommen in diesem Staat im Sinn des Abkommens ansässig ist.  
the taxpayer mentioned in Section I is a resident in this State in the sense of the Convention.

Ort, Datum / Place and date



Unterschrift / Signature

**CERTIFICATE BY THE COMPETENT TAX OFFICE**

**OFFICIAL STAMP AND SIGNATURE**

I hereby certify that:

- the recipient of the dividends is a resident of the State which the competent Tax Office making this certificate is acting for;
- to the best of my knowledge, the information on this form given by the recipient of the dividends is correct.

Date of receipt

Foreign tax office

Place and date

To be filled in by the SFTA

Approval number

Visa

Inspection

Manually signed

III CERTIFICAÇÃO DAS AUTORIDADES FISCAIS COMPETENTES DO ESTADO DE RESIDÊNCIA DO BENEFICIÁRIO EFETIVO  
CERTIFICACIÓN DE LAS AUTORIDADES FISCALES COMPETENTES DEL ESTADO DE RESIDENCIA DEL BENEFICIARIO EFECTIVO

CERTIFICA-SE QUE A ENTIDADE IDENTIFICADA NO QUADRO I É/FOI RESIDENTE FISCAL, NOS TERMOS DO ARTº 4º DA CONVENÇÃO PARA EVITAR A DUPLA TRIBUTAÇÃO, EM ESPAÑA, NO(S) ANO(S) 2016 A 2016, ESTANDO SUJEITA A IMPOSTO SOBRE O RENDIMENTO.

SE CERTIFICA QUE EL CONTRIBUYENTE IDENTIFICADO EN EL CUADRO "I" ES/HA SIDO RESIDENTE FISCAL EN LOS TERMINOS DEL ARTº 4º DEL CONVENIO PARA EVITAR LA DOBLE IMPOSICIÓN EN ESPAÑA DURANTE EL/LOS AÑOS 2016 A 2016, ESTANDO SUJETA A IMPUESTO SOBRE LOS RENDIMIENTOS.

LOCAL  
LOCALIDAD MADRID DATA (AAAA/MM/DD)  
FECHA (AAAA/MM/DD) 2017/10/23

ENTIDADE  
ENTIDAD

ASSINATURA E SELLO FISCAL  
FIRMA Y SELLO FISCAL

INSPECTORA COORDINADORA

Fdo. Clara Retamar Ariza

EXEMPLAR DESTINADO À ADMINISTRAÇÃO FISCAL DO ESTADO DE RESIDÊNCIA DO BENEFICIÁRIO DO RENDIMENTO  
EJEMPLAR DESTINADO A LA AUTORIDAD FISCAL DEL ESTADO DE RESIDENCIA DEL BENEFICIARIO DE LA RENTA

Electronically signed

RESIDENCIA FISCAL EN ESPAÑA. CONVENIO

Nº REFERENCIA: 2020.

Las autoridades fiscales de ESPAÑA certifican que, en cuanto les es posible conocer, **FATIMA** con NIF: **N**, es residente en ESPAÑA en el sentido del Convenio entre ESPAÑA y PORTUGAL.

The tax Authorities of SPAIN certify that to the best of their knowledge, **FATIMA** with ID **N**, is a resident of SPAIN within the meaning of the SPAIN and PORTUGAL tax Convention.

Podrá consultar este certificado en la página de la Agencia Tributaria ([www.agenciatributaria.gob.es](http://www.agenciatributaria.gob.es)) en: You can view this certificate at the Tax Agency's web page ([www.agenciatributaria.gob.es](http://www.agenciatributaria.gob.es)) at: "Sede Electrónica/Utilidades/cotejo de documentos mediante código seguro de verificación(CSV)", utilizando el código seguro de verificación que se proporciona a pie de página. by using the secure verification code provided at the bottom of the page.

Se expide el presente certificado a petición del interesado.  
This certificate is issued at the request of the applicant.

Documento firmado electrónicamente (Ley 40/2015) por la Agencia Estatal de Administración Tributaria, con fecha 29 de julio de 2020.  
Autenticidad verificable mediante Código Seguro Verificación SN86W - BG7 en [www.agenciatributaria.gob.es](http://www.agenciatributaria.gob.es)  
Document signed electronically (Law 40/2015) by the Tax Agency, dated July 29, 2020. Authenticity verifiable SN86W - BG7 on [www.agenciatributaria.gob.es](http://www.agenciatributaria.gob.es) using a secure verification code.

## RESIDENCIA FISCAL EN ESPAÑA

Nº REFERENCIA: 20171997315

Las autoridades fiscales de ESPAÑA certifican que, en cuanto les es posible conocer, **CERTIFICADO UNO TELEMATICAS** con NIF: **89890001K**, es residente en ESPAÑA.

*The tax Authorities of SPAIN certify that to the best of their knowledge, **CERTIFICADO UNO TELEMATICAS** with ID **89890001K**, is a resident of SPAIN.*

Podrá consultar este certificado en la página de la Agencia Tributaria ([www.agenciatributaria.gob.es](http://www.agenciatributaria.gob.es)) en:  
*You can view this certificate at the Tax Agency's web page ([www.agenciatributaria.gob.es](http://www.agenciatributaria.gob.es)) at:*

*"Sede Electrónica/Utilidades/cotejo de documentos mediante código seguro de verificación(CSV)",  
utilizando el código seguro de verificación que se proporciona a pie de página.  
by using the secure verification code provided at the bottom of the page.*

Se expide el presente certificado a petición del interesado.  
*This certificate is issued at the request of the applicant.*

*Documento firmado electrónicamente (Real Decreto 1671/2009) por  
la Agencia Estatal de Administración Tributaria, con fecha 29 de marzo  
de 2017. Autenticidad verificable mediante Código Seguro  
Verificación **NGJMDETS2886CTBC** en  
[www.agenciatributaria.gob.es](http://www.agenciatributaria.gob.es).*

*Document signed electronically (R.D. 1671/2009) by the Tax Agency,  
dated 29 march 2017. Authenticity verifiable **NGJMDETS2886CTBC**  
on [www.agenciatributaria.gob.es](http://www.agenciatributaria.gob.es) using a secure verification code.*



*de 2017. Autenticidad verificable mediante Código Seguro  
Verificación **NGJMDETS2886CTBC** en  
[www.agenciatributaria.gob.es](http://www.agenciatributaria.gob.es).*

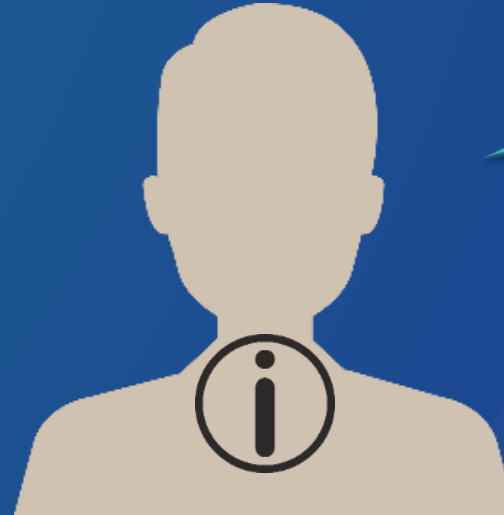
**Código Seguro Verificación NGJMDETS2886CTBC**



Documento firmado electrónicamente (R.D. 1671/2009). Autenticidad verificable mediante **Código Seguro Verificación NGJMDETS2886CTBC** en [www.agenciatributaria.gob.es](http://www.agenciatributaria.gob.es)

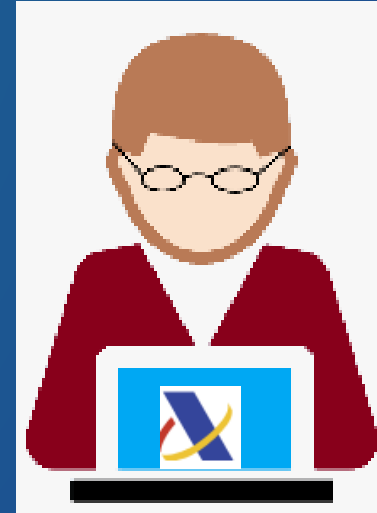


I am a taxpayer, and need  
a Tax Resident Certificate,  
how do I proceed?



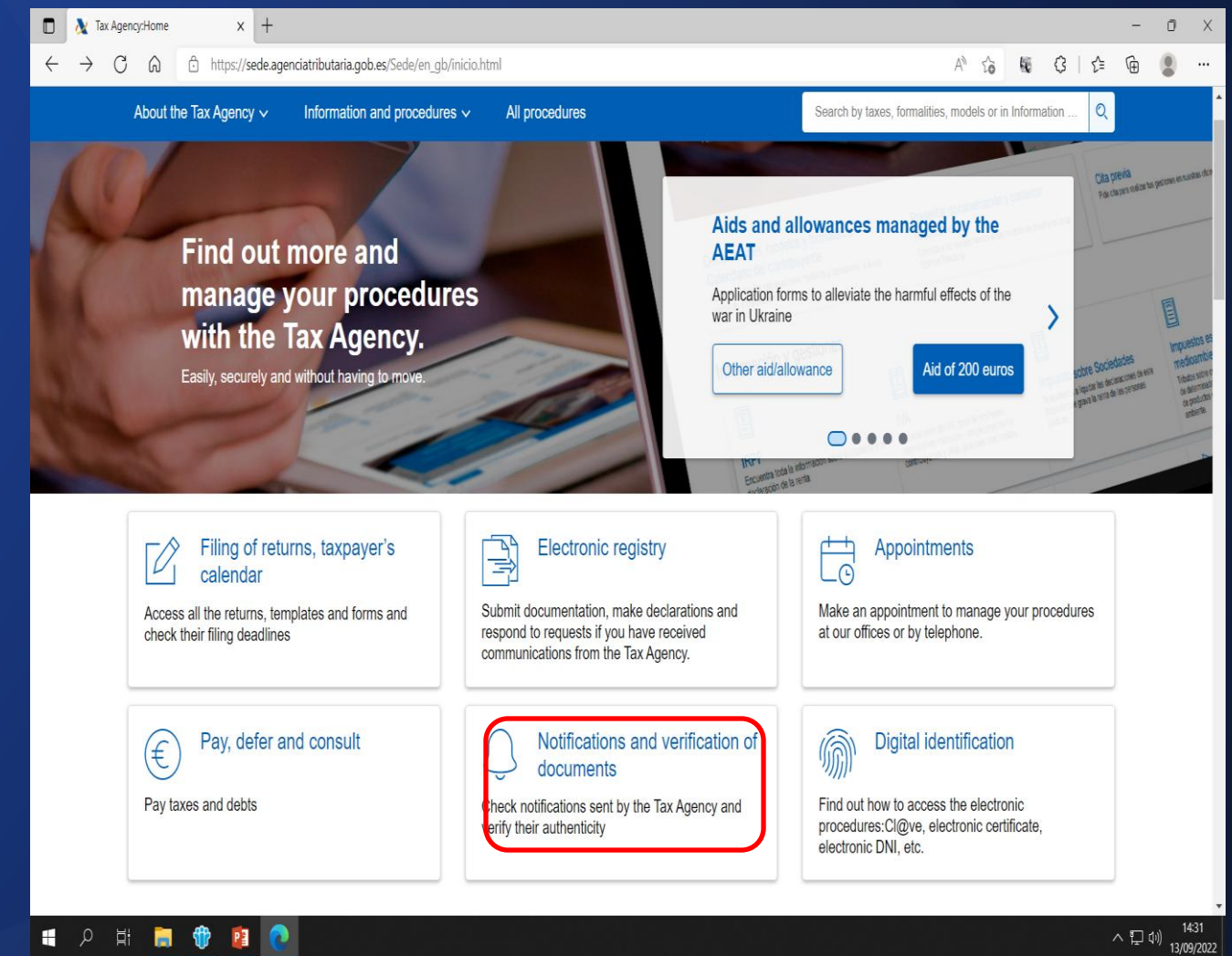
- Request the certificate electronically through **“sede.agenciatributaria.gob.es”**.
- Delivered most of the times **immediately and automatically**, and can be accessed through a Secure Verification Code (SVC), (Código Seguro de Verificación (CSV) in Spanish).
- Indicate it in foreign form.

III CERTIFICAÇÃO DAS AUTORIDADES FISCAIS COMPETENTES DO ESTADO DE RESIDÊNCIA DO BENEFICIÁRIO EFECTIVO CERTIFICATION BY THE COMPETENT TAX AUTHORITIES OF THE BENEFICIAL OWNER'S STATE OF RESIDENCE		
CERTIFICA-SE QUE A ENTIDADE IDENTIFICADA NO QUADRO I É RESIDENTE FISCAL, NOS TERMOS DO ARTº 4º DA CONVENÇÃO PARA EVITAR A DUPLA TRIBUTAÇÃO, EM _____, ONDE ESTÁ SUJEITA A IMPOSTO SOBRE O RENDIMENTO.		
WE CERTIFY THAT THE ENTITY IDENTIFIED IN BOX I IS RESIDENT FOR TAX PURPOSES, UNDER ARTICLE 4 OF THE CONVENTION FOR THE AVOIDANCE OF DOUBLE TAXATION, IN _____, WHERE IT IS LIABLE TO INCOME TAX.		
LOCAL CITY	DATA (AAAA/MM/DD) DATE (YYYY/MM/DD)	ASSINATURA E SELO OFICIAL SIGNATURE AND OFFICIAL STAMP
ENTIDADE ENTITY		
<b>SE ADJUNTA CERTIFICADO EN DOCUMENTO APARTE</b>		



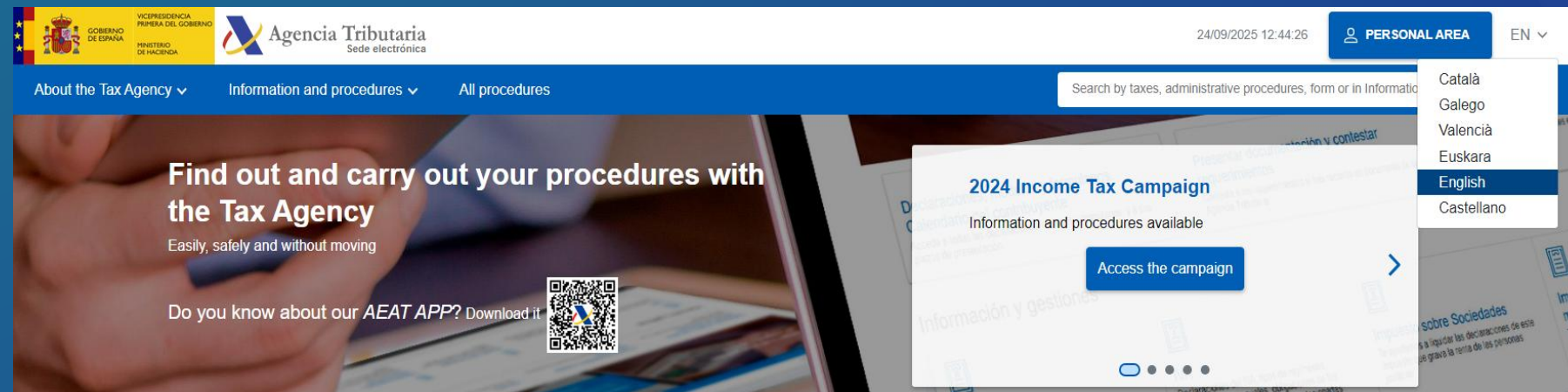
I am a tax officer, and need to **verify the authenticity** of the Spanish Certificate, how do I proceed?

- SVC (CSV) guarantees **authenticity** and **integrity** of the certificate.
- SVC (CSV) is **legally regulated**
  - ✓ Unique.
  - ✓ Linked to the original certificate and the signer.
  - ✓ Can be verified through web page for the validity period of the certificate .



# PRACTICAL EXAMPLE PROCEDURE

- Acces to electronic site AEAT “[sede.agenciatributaria.gob.es](https://sede.agenciatributaria.gob.es)”, where you can choose English version



- You will find a Direct access to “**Tax certificates**”

## Direct access

### Virtual assistance tools

Access our virtual assistance tools

### Tax certificates

Request and download documents that prove your tax status

### Newsletter subscription

Receive information notices from the Tax Agency and the Economic-Administrative Courts by email or mobile phone

### Immediate Supply of Information (SII)

General and technical information for the electronic supply of invoicing records through the AEAT website

### Billing Computer Systems (SIF) and VERI\*FACTU

General and technical information on the Billing Computer Systems and VERI\*FACTU

### How to rectify an already filed return

If you have made a mistake when filing a tax return, we will tell you what you should do

### Regulations and interpretative criteria

View general rules and criteria for the application of taxes

### Frequently Asked Questions (INFORMA)

Database which contains, in question-answer format, the main criteria for the application of tax regulations.

### Complaints

You can notify the Tax Agency of facts or situations that may constitute tax infringements or smuggling, or that may be relevant to the application of taxes.

### Content in easy reading

In this section you will find content explained simply and adapted to special needs

### Registry of powers of attorney and Registry of successions and legal representations of minors and persons with disabilities

Access records to act on behalf of third parties

# PRACTICAL EXAMPLE PROCEDURE

Choose "Tax Registers"	"Tax certificates. Issue of tax certificates. Tax residence"
<ul style="list-style-type: none"><li>Taxes, fees and property benefits &gt;</li><li>Customs &gt;</li><li>Tax registers, NIF and tax address &gt;</li><li><b>Certificates &gt;</b></li><li>Collection &gt;</li><li>Tax benefits and authorizations &gt;</li><li>Tax audits and sanctioning proceedings &gt;</li><li>Notifications and Communications &gt;</li><li>Resources, complaints, other review procedures and suspensions &gt;</li><li>Other tax procedures &gt;</li><li>Non-tax procedures &gt;</li><li>Other services &gt;</li></ul> <p><b>Certificates</b></p> <ul style="list-style-type: none"><li><b>Tax Registers</b></li><li>Tax Returns</li><li>Tax Status</li><li>Contractors and sub-contractors</li><li>Rest of Certificates / Generic Certificates</li><li>Consultation of issued certificates</li></ul>	<ul style="list-style-type: none"><li><b>Tax Registers &gt;</b></li><li>Tax Returns &gt;</li><li>Tax Status &gt;</li><li>Contractors and sub-contractors &gt;</li><li>Rest of Certificates / Generic Certificates &gt;</li><li>Consultation of issued certificates &gt;</li></ul> <p><b>Tax Registers</b></p> <ul style="list-style-type: none"><li>Tax certificates. Issue of tax certificates. Tax on Economic Activities (IAE)</li><li><b>Tax certificates. Issue of tax certificates. Tax residence</b></li><li>Tax certificates. Issue of tax certificates. Register Status</li><li>Tax certificates. Issue of tax certificates. VAT Taxpayer Status</li><li>Tax certificates. Issue of tax certificates. Intra-Community Traders</li><li>Tax certificates. Issue of tax certificates. Non-profit organisations.</li><li>Tax certificates. Issue of tax certificates. Net revenue</li><li>Tax certificates. Issue of tax certificates. Exemption from Corporation Tax</li><li>Tax certificates. Issuance of tax certificates: Withholding exemption for property lessors.</li></ul>

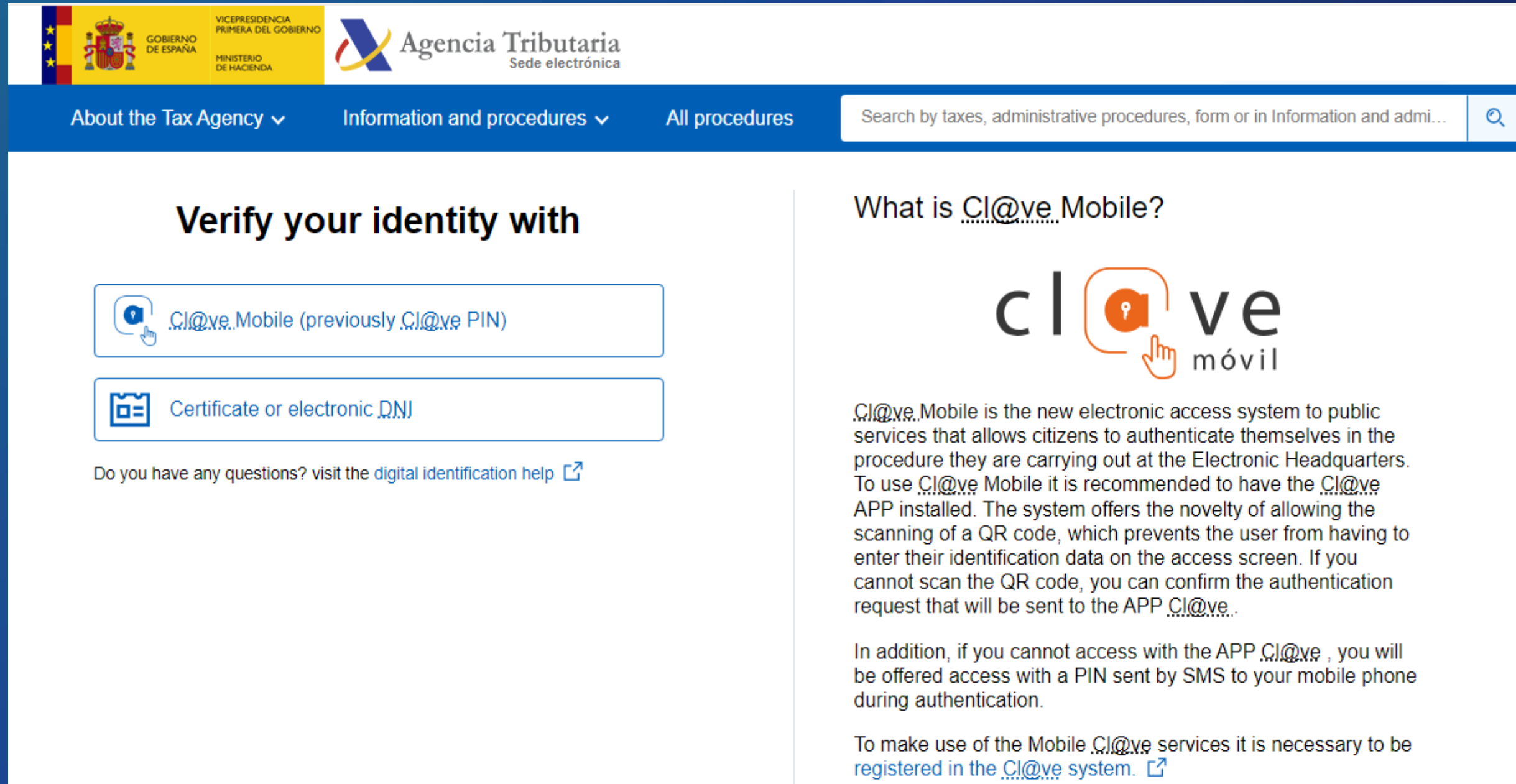
# PRACTICAL EXAMPLE PROCEDURE

- You will find information about the tax residence certificate and can make a Request

The screenshot displays the website interface for the Agència Tributaria. At the top, there are navigation links: 'About the Tax Agency', 'Information and procedures', and 'All procedures'. Below this, a breadcrumb trail reads 'Home / All procedures / Certificates / Tax Registers'. A left-hand sidebar lists various certificate types, with 'Tax certificates. Issue of tax certificates. Tax residence' highlighted in blue. The main content area is titled 'Tax certificates. Issue of tax certificates. Tax residence' and contains several sections: 'Procedures' (with sub-links for Request, Submit documents and/or allegations, Batch Request (Mass Request), and Processing status of batch request (mass request)), 'Information' (with sub-links for What does it certify?, Where do you get it?, Download the form, FAQs, and Technical help), and 'Help' (with a link for Processing tax residency forms). At the bottom, there is a 'Regulations' dropdown menu and a 'Procedure file' icon.



# PRACTICAL EXAMPLE PROCEDURE

- To make a Request is necessary to verify the identity



The screenshot shows the top navigation bar of the Agencia Tributaria website, including the Spanish flag, the text 'GOBIERNO DE ESPAÑA', 'VICEPRESIDENCIA PRIMERA DEL GOBIERNO', 'MINISTERIO DE HACIENDA', and the 'Agencia Tributaria Sede electrónica' logo. The main navigation menu includes 'About the Tax Agency', 'Information and procedures', and 'All procedures'. A search bar is located on the right side of the navigation bar.

The main content area is titled 'Verify your identity with' and features two options:

-  Cl@ve Mobile (previously Cl@ve PIN)
-  Certificate or electronic DNI

Below these options, there is a link: 'Do you have any questions? visit the digital identification help'.

The right side of the page is titled 'What is Cl@ve Mobile?' and features the Cl@ve móvil logo. The text explains that Cl@ve Mobile is a new electronic access system for public services, allowing citizens to authenticate themselves at the Electronic Headquarters. It recommends having the Cl@ve APP installed and mentions that the system allows for QR code scanning to prevent manual data entry. It also notes that if QR code scanning fails, authentication can be confirmed via the APP. Additionally, it states that if access is not possible with the APP, a PIN will be sent via SMS. Finally, it mentions that users must be registered in the Cl@ve system to use the mobile services.

# PRACTICAL EXAMPLE PROCEDURE

- Once you have been identified, you can fill in the application and make the validation

**Tax certificates**

1. Fill in the application   2. Confirm the application   3. Get certificate

**Details of the formality**

**Procedure:** Issue of tax certificates - Fiscal residence  
**Formality:** Request

**Applicant's details**

The asterisk \* indicates that this information is required

**ID/Foreign Resident Identification Number:** 89890001K  
**Surnames and forename / Corporate name:** CERTIFICADO UNO TELEMATICAS

\* Type of Representation

In your own name  
 On behalf of a third party

**Account holder details (No content only when acting on your own behalf)**

The asterisk \* indicates that this information is required

**ID/Foreign Resident Identification Number**

**Surname and first name/Company name (compulsory to enter if the account holder is a natural person)**

**It is necessary to enter**

The asterisk \* indicates that this information is required

\* Model

General  
 Specific for the article 2 of the Directive 2011/96/EU

Select country of agreement with Spain or "Without agreement" if it does not have it

# PRACTICAL EXAMPLE PROCEDURE

- Then you have to confirm the application, sign and send it

**Tax certificates**

**Notifications**

Check the details entered and if you agree, sign and send the application

1. Fill in the application → **2. Confirm the application** → 3. Get certificate

**Details of the formality**

**Procedure:** Issue of tax certificates - Fiscal residence  
**Formality:** Request

**Applicant's details**

**ID/Foreign Resident Identification Number:** 89890001K  
**Surnames and forename / Corporate name:** CERTIFICADO UNO TELEMATICAS  
**As:** Owner

**Holder details**

**ID/Foreign Resident Identification Number:** 89890001K  
**Surnames and forename / Corporate name:** CERTIFICADO UNO TELEMATICAS

**It has been entered**

**Model:** General  
**Country of agreement:** sin convenio

[Sign Send](#) [Back](#)

# PRACTICAL EXAMPLE PROCEDURE

- And finally, if it is not necessary to make further verifications, you will get the certificate and will be able to download the document

**RESIDENCIA FISCAL EN ESPAÑA**


Nº REFERENCIA: 20259126385

Las autoridades fiscales de ESPAÑA certifican que, en cuanto les es posible conocer, **CERTIFICADO UNO TELEMATICAS** con NIF **89890001K**, es residente en ESPAÑA.  
*The tax Authorities of SPAIN certify that to the best of their knowledge, **CERTIFICADO UNO TELEMATICAS** with ID **89890001K**, is a resident of SPAIN.*

Podrá consultar este certificado en la página de la Agencia Tributaria ([sede.agenciatributaria.gob.es](http://sede.agenciatributaria.gob.es)) en:  
*You can view this certificate at the Tax Agency's web page ([sede.agenciatributaria.gob.es](http://sede.agenciatributaria.gob.es)) at: "Notificaciones y cotejo de documentos/Notifications and verification of documents", utilizando el código seguro de verificación que se proporciona a pie de página.  
*by using the secure verification code provided at the bottom of the page.**

Se expide el presente certificado a petición del interesado.  
*This certificate is issued at the request of the applicant.*

*Documento firmado electrónicamente (Ley 40/2015) por la Agencia Estatal de Administración Tributaria, con fecha 24 de septiembre de 2025. Autenticidad verificable mediante **Código Seguro Verificación BYV3U46QD2V3KLEN** en [sede.agenciatributaria.gob.es](http://sede.agenciatributaria.gob.es)  
Document signed electronically (Law 40/2015) by the Tax Agency, dated September 24, 2025. Authenticity verifiable **BYV3U46QD2V3KLEN** on [sede.agenciatributaria.gob.es](http://sede.agenciatributaria.gob.es) using a secure verification code.*

App AEAT  


Documento firmado electrónicamente (Ley 40/2015). Autenticidad verificable mediante Código Seguro Verificación BYV3U46QD2V3KLEN en [sede.agenciatributaria.gob.es](http://sede.agenciatributaria.gob.es)

# PRACTICAL EXAMPLE PROCEDURE

- In the document, there is information about the Secure Verification Code (CSV in Spanish, SVC in English).
- The CSV guarantees, by means of a collation in the electronic office of the Tax Agency, the integrity of the document and is regulated in Article 21 of Royal Decree 203/2021, of 30 March, which approves the Regulations on the action and operation of the public sector by electronic means.
- The CSV must be treated with due caution by the recipient of the document; their communication to third parties would allow them to access the content of the document.
- This code is printed in the footer of the first page of each document.
- In the Certificate Example attached to the document, it is indicated the route to collate the tax residence certificate as follows:

“You can view this certificate at the Tax Agency’s web page ([sede.agenciatributaria.gob.es](http://sede.agenciatributaria.gob.es)) at: "Notifications and verification of documents", by using the secure verification code provided at the bottom of the page”.

# PRACTICAL EXAMPLE PROCEDURE

- Once you enter at the Tax Agency's web page by using the secure verification code provided , you would find the next:

  
Agencia Tributaria  
sede.agenciatributaria.gob.es

Delegación Especial de MADRID

Administración de MONTALBAN  
CL MONTALBAN, 6  
28014 MADRID (MADRID)  
Tel. 913685355

Nº de Remesa: 00020180015  
  
Nº Comunicación: 2216894300142

CERTIFICADO DOS TELEMATICAS APODERADO DE:  
CERTIFICADO UNO TELEMATICAS  
C/ ABEN AMIR 2  
46006 VALÈNCIA  
VALENCIA

**RESIDENCIA FISCAL EN ESPAÑA**

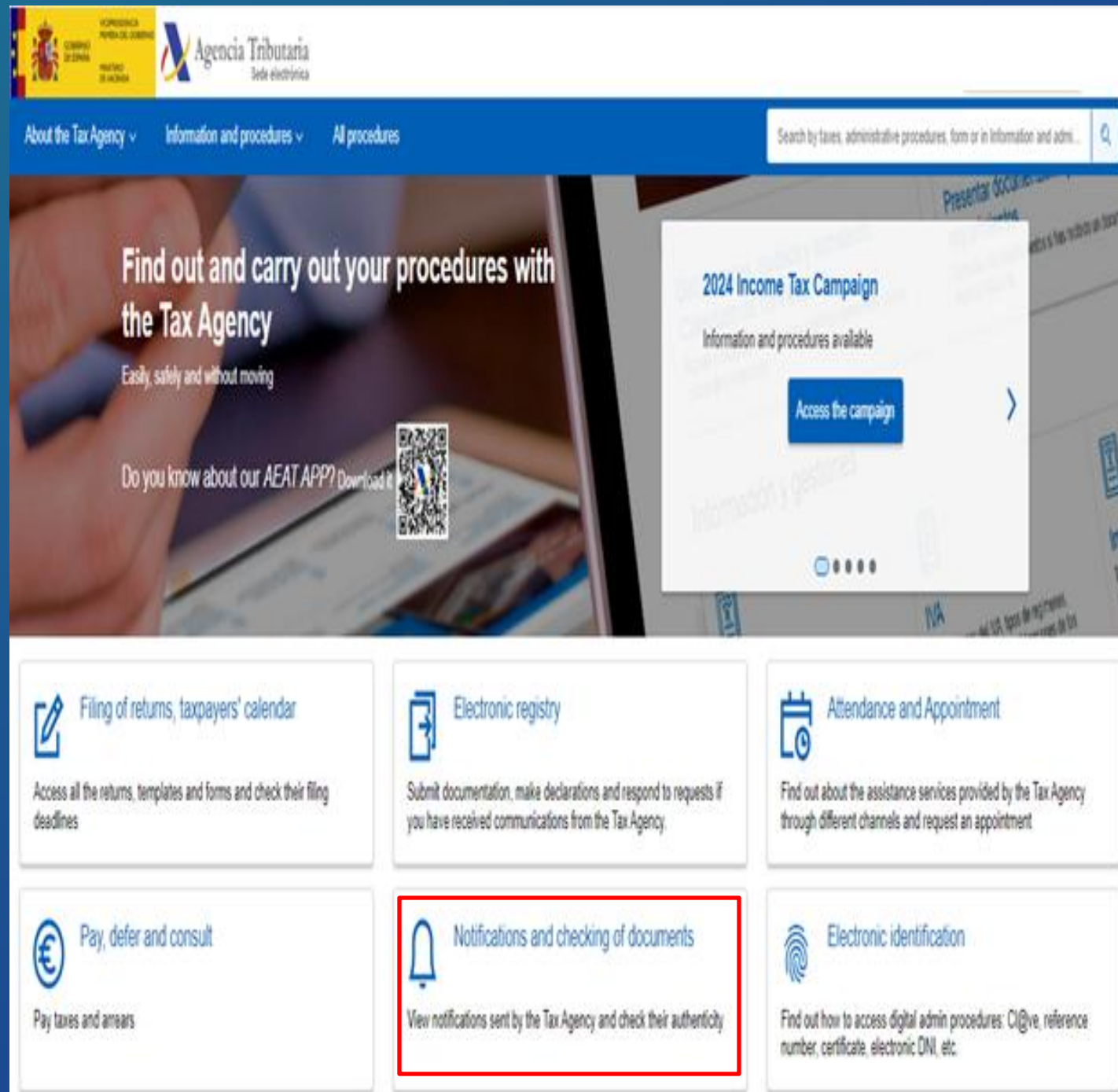
Nº REFERENCIA: 20220456560

Las autoridades fiscales de ESPAÑA certifican que, en cuanto les es posible conocer, CERTIFICADO UNO TELEMATICAS con NIF 89890001K, es residente en ESPAÑA.  
*The tax Authorities of SPAIN certify that to the best of their knowledge, CERTIFICADO UNO TELEMATICAS with ID 89890001K, is a resident of SPAIN.*

Podrá consultar este certificado en la página de la Agencia Tributaria (sede.agenciatributaria.gob.es) en:  
*You can view this certificate at the Tax Agency's web page (sede.agenciatributaria.gob.es) at:*  
"Notificaciones y cotejo de documentos/Notifications and verification of documents",  
utilizando el código seguro de verificación que se proporciona a pie de página.  
*by using the secure verification code provided at the bottom of the page.*

Se expide el presente certificado a petición del interesado.  
*This certificate is issued at the request of the applicant.*

# PRACTICAL EXAMPLE PROCEDURE



- Filing of returns, taxpayers' calendar >
- Electronic registry >
- Attendance and Appointment >
- Pay, defer and consult >
- Notifications and checking of documents >**
- Electronic identification >

### Notifications and checking of documents

View notifications sent by the Tax Agency and check their authenticity

**Electronic notifications**  
Check your Notifications

**Comparison of documents with CSV**  
Document matching with a secure verification code (CSV) to verify the authenticity of documents sent by the Tax Agency

**Newsletter subscription**  
Subscription to information notices and management of users identified in the mobile application


### Verification of electronic documents.

- Procedures**
  - Document check using the secure verification code** ←
  - Comparison of documents by means of a secure verification code with certificate and online files
  - Downloading files using a secure verification code (electronic code)
- Information**  
New web service for comparing electronic documents from their CSV
- Procedure file**

# PRACTICAL EXAMPLE PROCEDURE

Verification of electronic documents. >


## Verification of electronic documents.

 Procedures


**Document check using the secure verification code** ←


Comparison of documents by means of a secure verification code with certificate and online files


Downloading files using a secure verification code (electronic code)

 Information

New web service for comparing electronic documents from their CSV

 Procedure file

 VICPRESIDENCIA PRIMERA DEL GOBIERNO  
GOBIERNO DE ESPAÑA  
MINISTERIO DE HACIENDA

 Agencia Tributaria  
Sede electrónica

EN ▾

## Compiling documents

### Details

The asterisk \* indicates that this information is required

**\* Secure Verification Code** ←

[Comparison of documents by means of a secure verification code with certificate and online files](#)

# PRACTICAL EXAMPLE PROCEDURE

- Once the previous procedures are completed, the certificate issued by the Spanish AEAT will be obtained and its authenticity verified.
- If the certificate has been invalidated due to evidence that the person to which the certificate refers is not resident for tax purposes, when you enter de SVC (CSV in Spanish) you would see the next message:

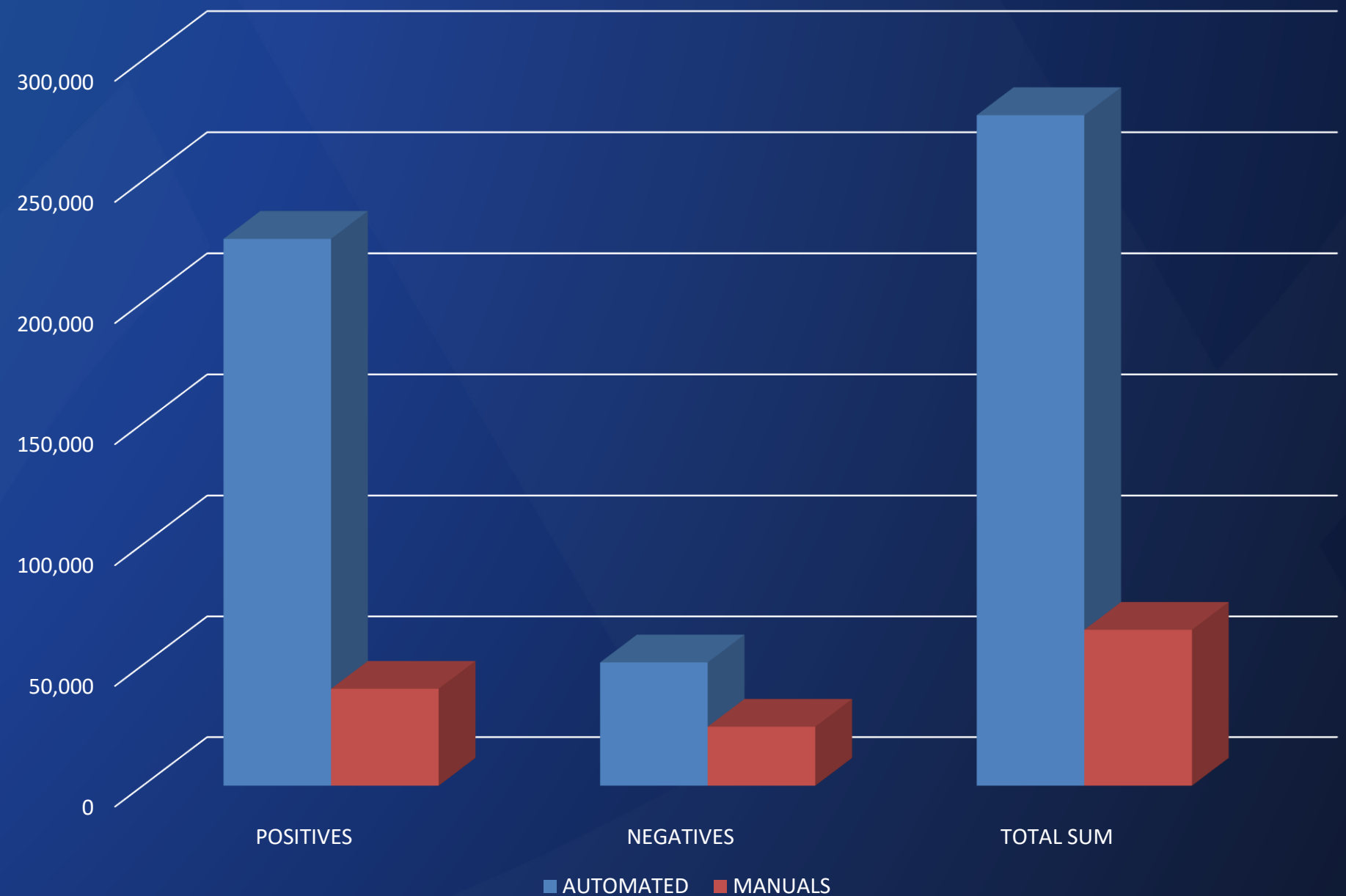
Compiling documents

The code you have used in the comparison is not a valid CVC: ZFD8YNABYRSR2FHK.

ERROR: Invalid SVC.

# TAX RESIDENCE CERTIFICATE ISSUED IN SPAIN (2024)

	TOTAL	AUTOMATED	MANUALS
POSITIVES	266.266	226.116	40.150
NEGATIVES	75.508	51.076	24.432
TOTAL SUM	341.774	277.192	64.582





Agencia Tributaria

Thank you for your attention