



The adaptation of Spain's information and assistance model to taxpayers needs and abilities

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1. BACKGROUND



- The Spanish Tax Agency has the duty to provide the necessary information and assistance to citizens to facilitate compliance with their tax obligations
- The evolution of regulations, IT (information technology) resources and communication channels has allowed that together with the traditional face-to-face assistance, new digital assistance channels have been emerging
- Although the use of technology is a reality in today's society, the intensity of its use is not homogeneous (digital gap)

1. BACKGROUND

- The Agency's purpose was to move towards a new assistance model by increasing the quality of service provision, focusing on the promotion of voluntary compliance and prioritizing the use of new technologies
- By 2023, a new information and assistance model was starting to be implemented, integrating all existing channels
- The aim of the model is that most services are provided through all channels, so that citizens decide how they want to be attended



2. OBJECTIVES

Strategic Plan (2024-2027) redefines the Information and Assistance model



- ❑ Excellence in taxpayer attention is AEAT's main challenge to facilitate **VOLUNTARY COMPLIANCE**
- ❑ **MULTI-CHANNEL SYSTEM**: the taxpayer can choose the channel through which he wants to be attended
- ❑ The model pursues **OMNISCANALITY**: the citizen receives comprehensive assistance, no matter which channel he chooses

3. MODEL CHARACTERISTICS

MULTICHANNEL

Canales de acceso



Asistente virtual



Te llamamos



Llámanos



Videollamada



Chat



Atención en oficina

☐ Virtual assistace tools

☐ Telephone assistance: inbound calls, outbound calls (appointment calls, instant calls)

☐ Video assistance

☐ Chat

☐ On site/Office Assistance

3. MODEL CHARACTERISTICS

☐ TELEPHONE ASSISTANCE



IDA specialists

Outbound or On site assistance



Solution of complex issues

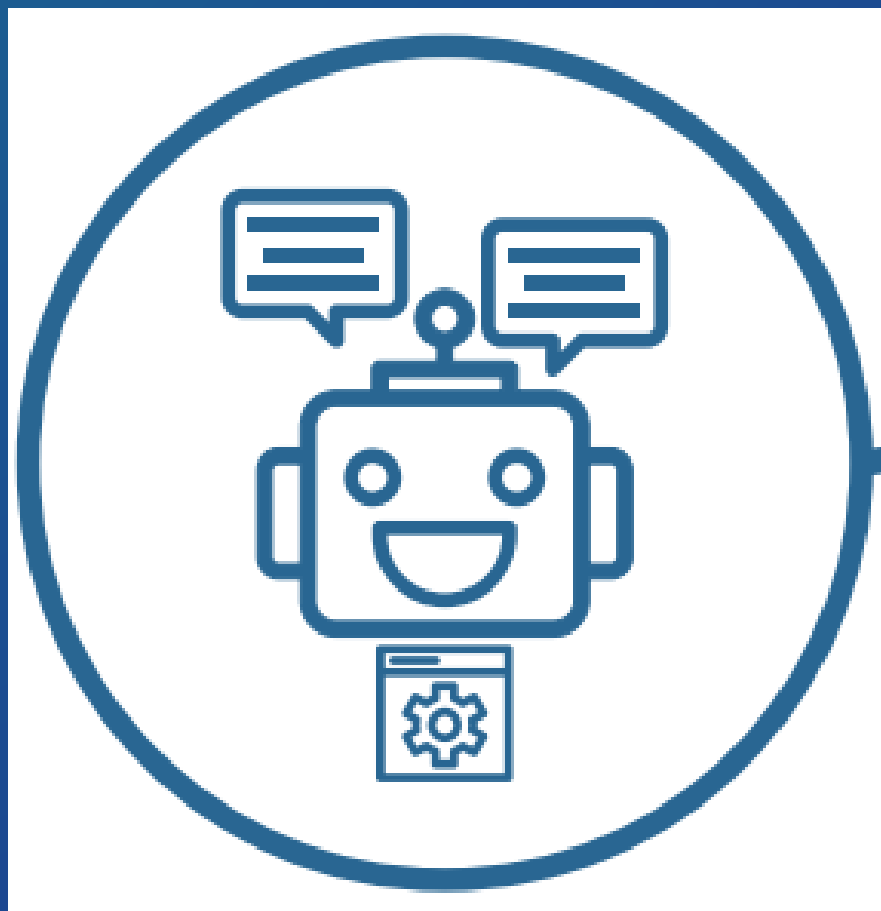
General information
Solve non-complex issues
Appointments

Inbound Call



3. MODEL CHARACTERISTICS

❑ VIRTUAL ASSISTANCE TOOLS



- Services 24 hours, 365 days a year
- The tools are designed for use by taxpayers, tax professionals and tax officials.
- They maintain legal certainty by providing the same answer to all users who ask the same question (unity of criteria).

3. MODEL CHARACTERISTICS

□ CHAT

- IDA specialists solve the issue in real time
- Available from 9 am to 7 pm

Available for questions on Personal Income Tax, VAT, Non-residents and Censuses



□ INFORMA +

- Written answers to the most complex questions
- Reply by an specialist and submission through Central Services
- Can be used by tax professionals with power of attorney.



3. MODEL CHARACTERISTICS

□ ON SITE / OFFICE ASSISTANCE

- All offices in Spain are clasified in 3 types:
 - Big (>60 people)
 - Medium (20-60 people)
 - Small (<20 people)
- Each of them provide the same type of assistance
- Although we prioritize assistance with an appointmente, the entrance to AEAT offices is free to all citizens
- We have a special consideration to Tax payers over 65 years old, and digital gap
- Types of Assistances:
 - Directional: They provide general information, notification and registration services
 - Functional: Attention of the specific information and assistance services



3. MODEL CHARACTERISTICS

CHANNELS INTEGRATION

- The **Appointment application** (available on the Tax Agency's e-Office and on the APP) offers the different face-to-face and non-face-to-face appointment options, allowing citizens to choose the desired modality

Attendance and Appointment

Find out about the **assistance services** provided by the Tax Agency through the different channels and request **assistance and appointment**
These services are not valid for preparing income tax returns.

Procedures

[Assistance and Appointment for individuals](#)

[Help](#) [↗](#)

[Assistance and Appointment for social collaborators](#)

[Help](#) [↗](#)

[Assistance and Appointment for professionals Code of Good Practices](#)

3. MODEL CHARACTERISTICS

CHANNELS INTEGRATION

➤ Appointment application

Asistencia y Cita

Para quién Para qué Selección cita Confirmación

☐ He recibido una carta ☒ Otras gestiones

Seleccione el servicio de la cita:

Identificación electrónica	>	Matriculación de vehículos (I.E.D.M.T.)	?
Trámites destacados	>	Renta	?
Pagar, aplazar y consultar deudas	>	IVA	?
Registro y notificaciones	>	Módulos	?
Impuestos y Tasas	>	I.Transmisiones Patrimoniales e I.Sucesiones (Ceuta y Melilla)	?
Más gestiones		Impuesto sobre Sociedades	?
		Declaraciones informativas (modelo 180, 184, 190, 720...)	?
		Tasa judicial. Canon de superficie de minas o de hidrocarburos	?

< Atrás Siguiente >


3. MODEL CHARACTERISTICS

CHANNELS INTEGRATION

➤ Appointment application

Citas sugeridas


Atención Inmediata

 Te llamamos ahora

De lunes a viernes

Solicitar llamada


Atención Inmediata


 Asistente virtual (incluye CHAT)

Horario chat: de lunes a viernes

Iniciar


Cita telefónica


 Te llamamos

Hoy 13:30 a 14:00 
(Horario peninsular)

Seleccionar


Administración de la Aeat en Alcalá de Henares


 CI Navarro Y Ledesma, 4
28807, Alcalá de Henares, Madrid

Mañana 09:00 a 09:30 


Seleccionar


Administración de la Aeat en Arganda


 CI Libertad, 6
28500, Arganda Del Rey, Madrid

Mañana 09:00 a 09:30 

Seleccionar

Ver más 

 Atrás

Confirmar cita 

3. MODEL CHARACTERISTICS

CHANNELS INTEGRATION

➤ Catalogue of services







Catálogo de servicios de asistencia

Conoce los diferentes servicios de asistencia que presta la Agencia Tributaria y los diferentes canales por los que puede acceder

Índice:

- 1. Identificación electrónica
- 2. Trámites destacados
- 3. Pagar, aplazar y consultar deudas
- 4. Registro y notificaciones
- 5. Impuestos y Tasas
- 6. Aduanas
- 7. Impuestos especiales y medioambientales
- 8. No Residentes
- 9. DCGC
- 10. UGGE
- 11. Consultas informáticas
- 12. Comprobaciones

Canales de acceso

-  Asistente Virtual
-  Te llamamos
-  Llámanos
-  Videollamada
-  Chat
-  Atención en Oficina


3. MODEL CHARACTERISTICS

CHANNELS INTEGRATION


➤ Catalogue of services



Impuestos y Tasas

Servicio: **Matriculación de vehículos (I.E.D.M.T.)**



Canales:  

Información del Impuesto Especial sobre Determinados Medios de Transporte (modelo 576) para matricular vehículos.

 Solicita asistencia y cita


 ¿En qué oficinas? 



Servicio: **Renta**

Canales:   

Información del Impuesto sobre la Renta, de las declaraciones presentadas, del estado de la devolución, retenciones, pagos fraccionados y otras obligaciones relacionadas con el impuesto.

Nota: Asistente virtual con Chat.

 Solicita asistencia y cita

 ¿En qué oficinas? 

4. QUALITY CONTROL



- Within the framework of the new information and assistance model, the Tax Agency has launched a **call quality control** mechanism on the taxpayer attention in the inbound calls
- The objective focuses on the **continuous improvement of the service** and guaranteeing adequate attention to citizens in the inbound calls they make to the Tax Agency
- The audit of these calls allows us to know the quality of taxpayer service, **detect possible weaknesses** and **improve staff training**

4. QUALITY CONTROL



- More than 150 officers of the Tax Agency answer incoming calls from citizens every day

- More than 400 people from all over the country participate in this level of directional attention



4. QUALITY CONTROL

- Regional coordinators
- Computer tools for real time monitoring

Split/Skill: SAT OTROS TRAMITES

Estado de Skill: NORMAL

Llamadas en espera: 64

Llam. más antigua en espera: 2:05

Tiempo estimado de espera (Pri):

EWT Superior:

EWT Alto:

EWT Medio: :02:38

EWT Bajo:

Nombre del agente	Identif. de conexión	Motivo AUX	Estado	Split/Skill	Nivel	Tiempo	Nombre de VDN
MAD_D	11464		ACDIN	175	1	1:51	SAT_OTROS
CAT_G	12533		ACDIN	175	1	7:44	SAT_OTROS
CAT_G	11832		ACDIN	175	1	4:13	SAT_OTROS
AND_L	12538		ACDIN	175	1	2:15	SAT_OTROS
CLM_G	11186	DESAYUNO	AUX			2:08	
VAL_G	11371		ACDIN	175	1	6:07	SAT_901200346
AND_G	12703	OTROS	AUX			2:34	
VAL_G	11367		ACDIN	175	1	3:21	SAT_OTROS
CAT_G	12549	AUXILIAR	AUX			1:46	
GAL_G	11188		ACDIN	175	1	:51	SAT_OTROS
AND_G	12440	AUXILIAR	AUX			25:08	
CAT_G	12740		ACDIN	175	1	3:29	SAT_OTROS
CAT_G	12209	AUXILIAR	AUX			2:23	
CAT_G	12550		ACDIN	175	1	5:05	SAT_OTROS
CAT_G	12792	DESCANSO	AUX			13:57	
AND_G	12693		ACDIN	175	1	4:47	SAT_OTROS
AND_G	12702	DESAYUNO	AUX			8:29	
CNT_G	12276	DESCANSO	AUX			3:52	
BAL_G	11387		ACDIN	175	1	1:10	SAT_OTROS
AND_G	12569		ACDIN	175	1	1:14	SAT_OTROS
GAL_G	11189	OTROS	AUX			18:10	
BAL_G	12508		ACDIN	175	1	2:47	SAT_OTROS

Split/Skill: SAT OTROS TRAMITES				Agentes presentes: 191		Estado de Skill: NORMAL	
Nombre del agente	Estado	Tiempo Split/Skill	Nivel				
AND		27:03	175	1			
MAD		11:53	175	1			
CAN		11:48	175	1			
AND		11:39	175	1			
VAL		11:24	175	1			
AND		9:49	175	1			
MUR		8:00	175	1			
CAT		7:25	175	2			
CLM		7:21	175	1			
MAD		6:49	175	1			
MAD		6:31	175	1			
ARA		6:12	175	1			
CAT		6:01	175	1			
CAT		6:00	175	1			
CAT		5:59	175	1			
CLM		5:37	175	1			
CAT		5:30	175	1			
AND		4:56	175	1			
CAN		4:48	175	1			
AND		4:41	175	1			
EXT		4:25	175	1			
AND		4:05	175	1			
CAN		3:57	175	1			

Estado del agente por Split/Skill

AVAIL	89
ACD	91
ACW	5
AUX	1
RING	1
OTHER	3

% dentro del nivel de servicio: 0

Llamadas en espera: 61

Llam. más antigua en espera: 2:56

Vel. prom. de resp.: 1:47

Llamadas ACD: 142

Tiempo prom. de ACD: 4:17

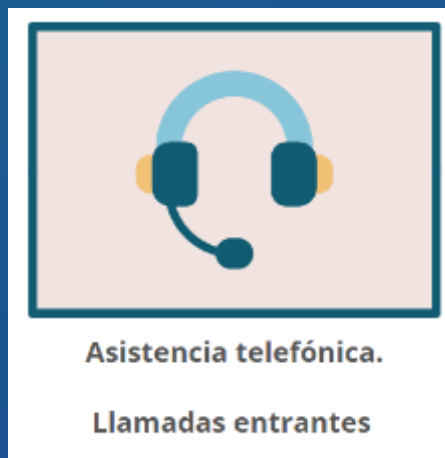
Llamadas aban.: 24

Tiempo prom. de aban.: 1:17

4. QUALITY CONTROL

STAFF TRAINING

➤ Specific courses in a virtual classroom



➤ Taxpayer service protocols

4. QUALITY CONTROL

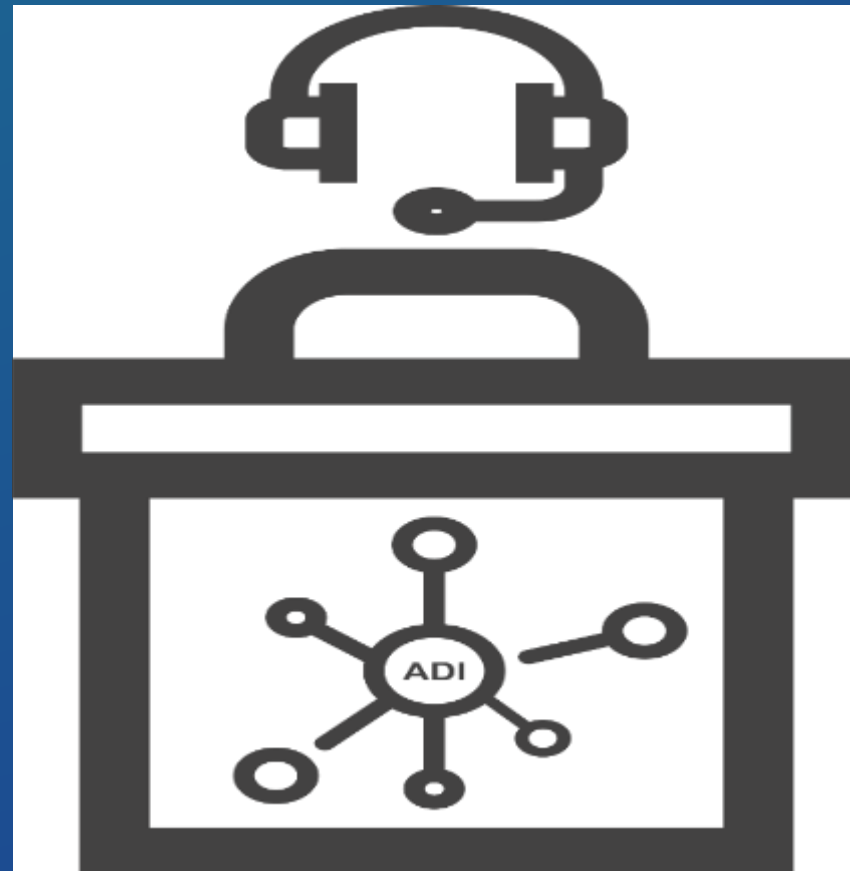
NEED FOR AUDITS

- These inbound calls are the taxpayer's first approach to the attention offered by the Tax Agency
- Therefore, the audit and monitoring of this first contact is necessary
- Citizens must receive appropriate treatment, correct information and, if applicable, a specialized appointment with the service they need



4. QUALITY CONTROL

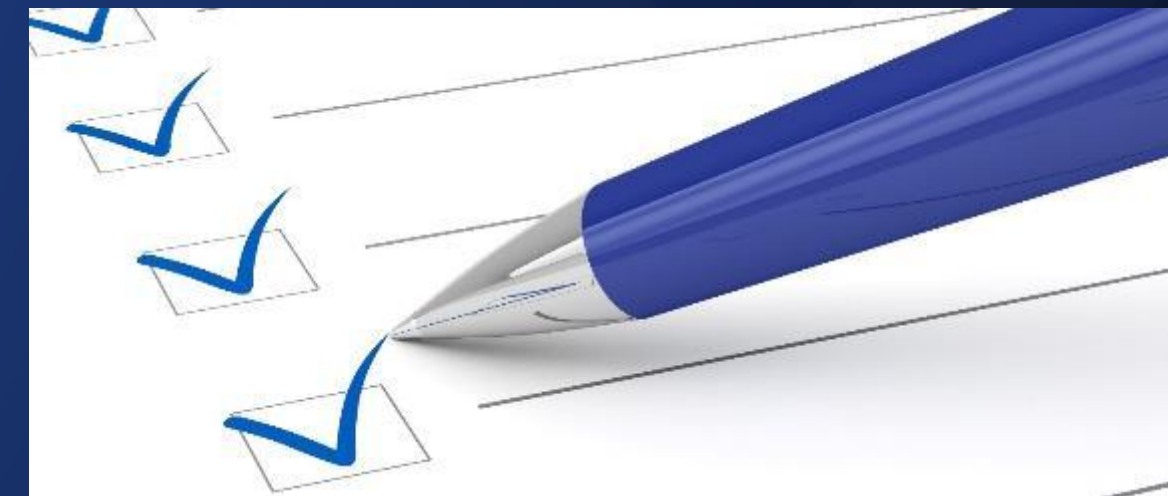
GUIDELINES FOR ACTION



- Specialized staff listens to call recordings
- The auditor analyzes and scores various quality indicators
- Data is collected in a general form
- A general report on calls is prepared **monthly**
- **Individual reports** are also prepared if necessary (officials with a bad performance or lack of interest)

5. SURVEYS

- The Tax Agency monitors on a frequent basis, the information and assistance service through surveys
- The citizens evaluate the attention given by the Tax Agency through its different channels
- Periodic surveys are also carried out with the officials, to collect their opinions and promote possible improvements of the service.



5. SURVEYS

INBOUND CALLS



Automatic survey at the end of the call

RATING OF THE TREATMENT RECEIVED

The citizens rate the treatment received during the call from 1 to 5

SOLUTION GIVEN

The citizen rates the solution received from 1 to 5

5. SURVEYS

INBOUND CALLS



More than 80.000 surveys answered in 2025

**Citizens rate the treatment received as excellent
(average of 4)**

**70% of the citizens give a very good rating to the
given solution (4 or 5)**



5. SURVEYS

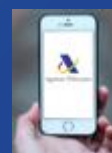
OFFICE AND TELEPHONE ATTENTION



The specialized appointment from the Tax Agency, in person or by telephone, is valued as well



In this case, the survey is sent to the Tax Agency App or to the taxpayer's email



The treatment received and the solution offered are valued from 1 to 5

5. SURVEYS

OFFICE AND TELEPHONE ATTENTION



More than 180.000 surveys about specialized appointments have been answered in 2025

Citizens give a very good rating (4,25) to the given solution


80% rate the treatment as excellent (5)



5. SURVEYS

VIRTUAL ASSISTANTS

- Citizens also evaluate the service offered by the different virtual assistants or chats of the Tax Agency
- At the end of a conversation with the VA, we offer the possibility to rate the service:

 Did you receive the information you needed? If you select "Yes", you will be able to obtain a PDF with the information you have viewed


☐ Yes
☐ Yes, but I want additional personalised information
☒ No

We would appreciate it if you could rate this service from 1 to 5 stars:

★ ★ ★ ★ ★ (1 ★ : Very bad , 2 ★ : Bad , 3 ★ : Normal , 4 ★ : Good , 5 ★ : Very good)

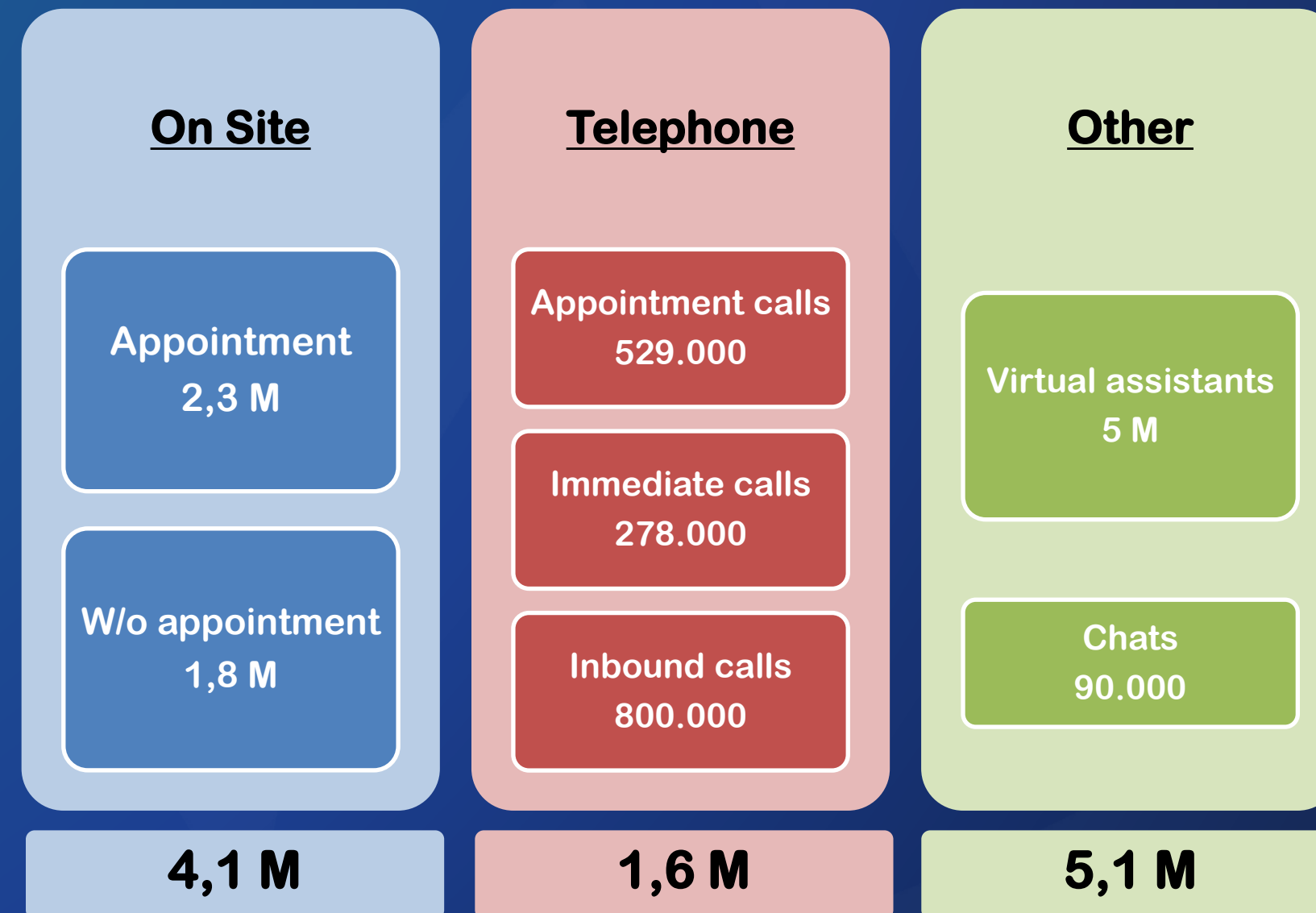
You can:

- For simple matters or questions about filling in forms that require an immediate response, go to "Access chat"

☐ Access the chat with a specialist 

6. SOME DATA

➤ 11 MILLIONS INTERACTIONS IN 2025*



* January - June



Agencia Tributaria