

Legislative Capacity In Agreed Taxes

AGREED TAXES SUBJECT TO AUTONOMOUS LEGISLATION		AGREED TAXES SUBJECT TO COMMON LEGISLATION	
TAX FIGURE	LIMITS	TAX FIGURE	LEGISLATIVE CAPACITY
I. Personal Income Tax	Rates applicable to: <ul style="list-style-type: none">Withholding Tax on movable capitalWithholding Tax on economic activitiesWithholding tax on prizes	Tax on Income of non-residents	Taxation on permanent establishments with fiscal domicile in the BC
I. Corporate Income Tax	<ul style="list-style-type: none">Rates applicable to Withholding Tax on movable capitalDefining corporate groups, dominant companies, dependent companies, representative entity, degrees of control and internal transactions of the group	Tax on Deposits in Credit Institutions	Establishment of the tax rate within the limits in force at any given time in the Common Territory Filings and payment forms and payments deadlines
I. Wealth Tax ¹		Tax on the Value of Electricity Generation	Filings and payment forms and payments deadlines
I. Inheritance and Gift Tax		Tax on Spent Nuclear Fuel Generation and Radioactive Waste from Nuclear Electric Power Generation	Filings and payment forms and payments deadlines
I. Transfer Tax and Stamp Duty	Company operations, bills of exchange and documents used in their stead or serving the purposes of a draft	Tax on the Storage of Spent Nuclear Fuel and Radioactive Waste at Centralised Installations	Filings and payment forms and payments deadlines
Gaming Duties	Taxable event and taxable person	Tax on Added Value	Filings and payment forms and payments deadlines
Local Taxes		Tax on Insurance Premiums	Filings and payment forms and payments deadlines
<ul style="list-style-type: none">I. Tax on Immovable Property		Excise Duties	Tax rates under the same conditions as in common territory Filings and payment forms and payments deadlines
<ul style="list-style-type: none">I. Tax on Business and Professional Activities		<ul style="list-style-type: none">Excise Duties of Manufacturing	
<ul style="list-style-type: none">I. Motor Vehicle Tax		<ul style="list-style-type: none">Excise Duty on Certain Means of Transport	Increase the tax rate by up to 15 per cent
<ul style="list-style-type: none">Other municipal taxes	<ul style="list-style-type: none">Attention to the general structure established for the common regimeNon establishment of indirect taxes other than those of the common regime, the revenues from which might be transferred outside the territory of the Basque Country	<ul style="list-style-type: none">Excise Duty on Coal	
		<ul style="list-style-type: none">Excise Duty on Non-Reusable Plastic Packaging	
		Financial Transaction Tax	Filings and payment forms and payments deadlines
		Tax on Certain Digital Services	Filings and payment forms and payments deadlines
		Tax on Fluorinated Greenhouse Gases	Filings and payment forms and payments deadlines
		Tax on Gaming Activities	Increasing tax rates to 20% to tax payers with their usual place of residence in the Basque Country Filings and payment forms and payments deadlines
		Tax on Landfilling, Incineration and Co-incineration of Waste	Raising of tax rates within the limits and under the conditions in force from time to time in the common territory. Tax return forms and deadlines for payment

1. According to the 5th Additional Provision of the Economic Agreement, the Temporary Solidarity Tax on Great Fortunes, complementary to the Wealth Tax, in force in principle during the years 2022 and 2023, is an agreed tax of autonomous regulation which shall be governed by the same terms as those foreseen for the latter.