AD CONCORDIAM

ACERCAMOS EL CONCIERTO ECONÓMICO

Tax deposits in credit institutions and tax on the interest and commission margin of certain financial institutions

TAX ON DEPOSITS IN CREDIT INSTITUTIONS		
	NORMATIVE CAPACITY	**ALLOCATING CRITERIA**
	Agreed tribute of common regulations Regulatory capacity: · Tax rates under the same conditions as the common territory · Declaration models and deadlines · Management, procedure and formal obligations regulations adapted to the new ways of complying with formal invoicing or registration obligations, guaranteeing the availability of data for processing and information exchange.	Location in the PV of the head office, branches or offices where the funds are held In the case of funds held through non-face-to-face marketing systems and those not susceptible to territorialisation, they will be attributed to the PV in the proportion corresponding to them according to their participation in the territorialised deposits.
TAX ON THE MARGIN OF INTEREST AND COMMISSIONS OF CERTAIN FINANCIAL ENTITIES		
	REGULATION AND INSPECTION	**LEVIES**
	Regulations applicable to taxpayers according to the rules of the I. Sociedades or the IRNR, in the case of branches of foreign credit institutions	Volume of operations applicable to Corporation Tax