

## Individuals Direct Taxation

TAX FIGURES	TAXATION OPTIONS		ALLOCATING CRITERIA
<b>PERSONAL INCOME TAX</b>	Individual taxation		Habitual residence of the tax payer in the Basque Country
	Family taxable unit: family unit with taxable persons with residence in different territories (Basque Country and Common Territory)		Habitual residence in the BC of the family member having the largest taxable base
	FISCAL RESIDENCE OF THE TAXPAYER IN SPAIN		FISCAL RESIDENCE OF THE TAXPAYER ABROAD
<b>WEALTH TAX</b>	Habitual residence of the taxpayer in the Basque Country		When the greatest value of the assets and rights lies in the Basque territory
<b>INHERITANCE AND GIFT TAX</b>			
Inheritance	Bequeather resident in Spain	Decedent's place of habitual residence in the BC	When the greatest value of the assets and rights lies in the Basque territory
	Bequeather resident abroad	Habitual residence of the taxpayer in the Basque Country	
Donation: movable assets or rights	Donee's place of habitual residence in the BC on the date of the accrual of the tax		When the greatest value of the assets and rights lies in the Basque territory
Donation: real property and rights thereon	Location of the property in the Basque Country		
	Habitual residence of the beneficiary in the BC if the property is located abroad		
Life insurance policies	Bequeather resident in the BC	Decedent's place of habitual residence in the BC	When the contract was made with insurance entities residing in the BC or when the contract was concluded in the BC with foreign entities operating there
	Bequeather resident abroad	Habitual residence of the taxpayer in the Basque Country	
<b>Applicable legislation</b>	<i>Foral</i> (Except if the bequeather or beneficiary had remained in the rest of the Spanish State for a greater number of days in the immediately previous 5 years, counted from the accrual date of the tax)		