

Tax On Insurance Premiums

REGULATION CAPACITY		ALLOCATING FACTOR	
Filing and payment forms and payment deadlines		Location of the risk or commitment in the Basque Country	

INSURANCE PREMIUMS		RULES FOR LOCATION OF THE RISK IN THE BASQUE COUNTRY	
Real property	Only real property	Location of the property in the Basque Country	
	Real property and its content in same insurance policy	Location of the property in the Basque Country	
	Only movable goods inside real property	Location of the property in the Basque Country	
	Real property located in both common territory and <i>foral</i> territory	In proportion to the value of the property located in each territory	
Vehicles		Habitual residence or fiscal domicile of the person or entity under whose name the vehicle is registered in the Basque Country	
Risks arising during travel (for a period equal to or less than four months)		Policyholder signs the contract in Basque territory	
Other cases not explicitly covered	Individuals	Habitual residence of the policyholder in the Basque Country	
	Others	Corporate or branch domicile referred to in the contract is located in BC	
		RULES FOR LOCATION IN THE BASQUE COUNTRY	
Life insurance policies	Individuals	Habitual residence of the policyholder in the Basque Country	
	Others	Corporate or branch domicile referred to in the contract is located in the BC	

SUBSIDIARY RULES FOR LOCATION IN THE BASQUE COUNTRY	Contracting party is an entrepreneur or a professional who has the effective seat of management or a permanent establishment, or in lieu thereof, his or her place of residence in the Basque Country.
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