

## Fees and Local Taxes

FEES		
Collected for the special use or exploitation of the public domain		Special use or exploitation of the public domain of the Foral Deputations of the Basque Country
Collected for services rendered under Public Law		Services rendered by the <i>Foral</i> Deputations of the Basque Country
Collected for activities performed under Public Law		Activities performed by the <i>Foral</i> Deputations of the Basque Country
LOCAL TAXES		
Tax on Immovable Property		Rural and urban assets located in the Basque Country
Tax on Business and Professional Activities	Minimum municipal rates	Payable in favour of the local entities of the Basque Country
	Provincial rates	Activities performed in the Basque country
	State rates	Habitual residence or fiscal domicile of the taxpayer in the Basque Country
Motor Vehicle Tax		Domicile appearing on the driver's licence in the Basque Country