

Gaming Duties

TAX FIGURE			
TAX ON GAMING ACTIVITIES	LEGISLATIVE CAPACITY		
	Increase the tax rates to 20%		
	COMPETENT ADMINISTRATION FOR INSPECTION		
	If amounts played < €7M: Según domicilio fiscal		
	If amounts played > €7M: according to tax address	Basque Country (BC), if	Fiscal domicile in BC and amounts played in BC > 25%
			Fiscal domicile in CT and amounts played in BC= 100%
Common territory (CT), if		Fiscal domicile in CT and amounts played in BC < 100%	
		Fiscal domicile in BC and amounts played in CT > 75%	
COMPETENT ADMINISTRATION FOR LEVYING			
Proportion in each gaming mode of the amounts played by residents in the BC (which shall also be applied to the non-residents and when the identification of the person placing the bet is not required)			
OTHER GAMING DUTIES	ALLOCATING FACTOR		
	LEGISLATIVE	LEVYING	
Duties on Games of Chance and Gambling	Authorisation for the organization of the game in the Basque Country (Limits: taxable events and taxable persons)	Taxable event is performed in the Basque Country	
Duties on Raffles, Betting and Random Combinations		Authorisation must be obtained in the Basque Country	