

## Corporate Income Tax

BUSSINES TURNOVER AND PLACE OF TRANSACTIONS				COMPETENT ADMINISTRATION	
				LEGISLATION AND INSPECTION	LEVYING
Entities whose total turnover in the preceding year did not exceed 10 million euros				Fiscal domicile	Fiscal domicile
Entities whose total turnover in the preceding year exceeded 10 million euros	Transactions only in one territory: common or <i>foral</i>			Place of transactions	Business turnover
	Fiscal domicile in the BC	< 75% Transactions in common territory	Basque Country		
		> 75% Transactions in common territory	Common territory		
	Fiscal domicile in common territory	< 75% Transactions in the Basque Country	Common territory		
< 75% Transactions in the Basque Country or =100% in the Basque Country for entities integrated in tax groups		Basque Country			
SPECIAL RULES FOR ECONOMIC INTEREST GROUPINGS, JOINT VENTURES AND CORPORATE TAX GROUPS					
Economic interest groupings and joint ventures	All the entities involved subject to <i>foral</i> legislation			Foral legislation	Entities shall attribute to their partners their share of turnover from the operations performed in each territory, which they shall take into account in determining the proportion of operations
	All the entities involved subject to common legislation			Common legislation	
	Entities involved subject both to common and <i>foral</i> legislation			Common legislation	
Corporate tax groups	All the entities involved subject to <i>foral</i> legislation			Foral legislation	Tax groups pay taxes, in any event, on turnover (determined prior to intragroup adjustments)
	All the entities involved subject to common legislation			Common legislation	