

Determination of the place of transactions

SUPPLIES OF GOODS			
Supplies of movable tangible goods	General Criterion	Delivery to the purchaser without transport	Delivery to the purchaser performed from the Basque territory
		Delivery to the purchaser with transport	Dispatch or shipment of goods from the Basque Country
	Exceptions	Goods processed by the supplier	Final processing of the goods performed in the Basque Country
		Supplies involving the installation of industrial facilities	Preparation and manufacturing work done in the BC and the cost of the installation or assembly does not exceed 15 per cent of the total remuneration
		Community distance-selling system	Delivery finalises in the Basque Country (VAT)
	Supplies made by electric power producers		Power generation plants located in BC
Handing-over of real property		Properties located in Basque territory	
Supplies made by agricultural, forestry, livestock and fishing operators		Fiscal domicile of the entity performing the transaction in the BC	
SUPPLIES OF SERVICES			
	General Criterion		Supplies of services effected from the Basque Country
	Exceptions	Services directly related to real property	Assets lie in the Basque territory
		Insurance and capitalisation transactions	According to rules set up for the Tax on Insurance Premiums
		Transport services (including removals, towing and crane operations)	Fiscal domicile of the entity performing the transport in the BC
		Lease or rental of means of transport	Fiscal domicile of the lessor in the BC
TRANSACTIONS CONSIDERED AS PERFORMED ABROAD			In proportion to the rest of operations (Corporate Income Tax)
ENTITIES PERFORMING NOR SUPPLIES OF GOODS NOR SUPPLIES OF SERVICES			Fiscal domicile of the entity performing the transaction in the BC