



Taxes on the electric sector and Tax on Deposits in Credit Institutions

TAX FIGURE	REGULATION CAPACITY	ALLOCATING CRITERIA
TAX ON DEPOSITS IN CREDIT INSTITUTIONS	<ul style="list-style-type: none"> Establishment of the tax rate within the limits in force at any given time in the Common Territory Filing and payment forms and payments deadlines 	<p>Location in the BC of the headquarters, branches or offices where the funds are held</p> <p>In the case of the funds held by means of distance trading systems and those others not eligible to territorialisation, the established proportion is according to their stake in the territorialised deposits.</p>
TAXES ON THE ELECTRIC SECTOR		
Tax on the Value of Electricity Generation		Electricity generation plants in the Basque Country
Tax on Spent Nuclear Fuel Generation and Radioactive Waste from Nuclear Electric Power Generation	Filing and payment forms and payment deadlines	The spent nuclear fuel generation and resulting radioactive waste plants in the Basque Country
Tax on the Storage of Spent Nuclear Fuel and Radioactive Waste at Centralised Installations		Fuel and waste storage plants in the Basque Country
TAX ON THE VALUE OF GAS, OIL AND CONDENSATE EXTRACTION	Filing and payment forms and payments deadlines	Location in the BC of the place where the area is located included within the perimeter of reference of the operating concession of the field