

## Legislative capacity in agreed taxes

AGREED TAXES SUBJECT TO AUTONOMOUS LEGISLATION		AGREED TAXES SUBJECT TO COMMON LEGISLATION	
TAX FIGURE	LIMITS	TAX FIGURE	LEGISLATIVE CAPACITY
Personal Income Tax	Rates applicable to: <ul style="list-style-type: none"> <li>• Withholding Tax on movable capital</li> <li>• Withholding Tax on economic activities</li> <li>• Withholding tax on prizes</li> </ul>	Tax on Income of non-residents	Taxation on permanent establishments with fiscal domicile in the BC
Corporate Income Tax	<ul style="list-style-type: none"> <li>• Rates applicable to Withholding Tax on movable capital</li> <li>• Defining corporate groups, dominant companies, dependent companies, representative entity, degrees of control and internal transactions of the group</li> </ul>	Tax on Deposits in Credit Institutions	Establishment of the tax rate within the limits in force at any given time in the Common Territory  Filings and payment forms and payments deadlines
Wealth Tax		Tax on the Value of Electricity Generation	Filings and payment forms and payments deadlines
Inheritance and Gift Tax		Tax on Spent Nuclear Fuel Generation and Radioactive Waste from Nuclear Electric Power Generation	Filings and payment forms and payments deadlines
Transfer Tax and Stamp Duty	Company operations, bills of exchange and documents used in their stead or serving the purposes of a draft	Tax on the Storage of Spent Nuclear Fuel and Radioactive Waste at Centralised Installations	Filings and payment forms and payments deadlines
Gaming Duties	Taxable event and taxable person	Tax on the value of Gas, Oil and Condensate Extraction	Filings and payment forms and payments deadlines
Local Taxes		Tax on Added Value	Filings and payment forms and payments deadlines
Tax on Immovable Property		Tax on Insurance Premiums	Filings and payment forms and payments deadlines
Tax on Business and Professional Activities		Excise Duties	Filings and payment forms and payments deadlines
Motor Vehicle Tax		<ul style="list-style-type: none"> <li>• Excise Duties of Manufacturing</li> </ul>	
Other municipal taxes	<ul style="list-style-type: none"> <li>• Attention to the general structure established for the common regime</li> <li>• Non establishment of indirect taxes other than those of the common regime, the revenues from which might be transferred outside the territory of the Basque Country</li> </ul>	<ul style="list-style-type: none"> <li>• Excise Duty on Certain Means of Transport</li> </ul>	Increase the tax rate by up to 15 per cent
		<ul style="list-style-type: none"> <li>• Excise Duty on Coal</li> </ul>	
		<ul style="list-style-type: none"> <li>• Excise Duty on Electricity</li> </ul>	
		Tax on Fluorinated Greenhouse Gases	Filings and payment forms and payments deadlines
		Tax on Gaming Activities	Increasing tax rates to 20% to tax payers with their usual place of residence in the Basque Country  Filings and payment forms and payments deadlines