

Transfer Tax And Stamp Duty

| TAXABLE EVENT | | APPLICABLE LEGISLATION | LEVYING |
|------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|--------------------------|----------------------------------------------------------------------------------------------------------------------|
| ONEROUS TRANSACTIONS OF ASSETS | | | |
| Transfer of real property | Transfers for valuable consideration and leases | <i>Foral</i> legislation | Location of the property in the Basque Country |
| | Establishment and assignment for valuable consideration of real property rights, including guarantees | | |
| Transfer of movable goods, livestock and loans | Transfers for valuable consideration and establishment and assignment for valuable consideration of rights | | Habitual residence or fiscal domicile of the purchaser in the Basque Country |
| | Transfers of shares | | Formalisation of the transaction in the Basque Country |
| | Chattel mortgages or pledges without transfer of possession, or concerned with ships, vessels or aircraft | | Registration in the Basque Country |
| Constitution of simple loans, guarantee deposits, non-property leases and pensions | Without mortgage of real property | | Habitual residence or fiscal domicile of borrower, lessee, receiver of guarantee or pensioner in the Basque Country |
| | With mortgage of real property | | Real property located in the Basque Country or mortgages or pledges registered in the Basque Country |
| Administrative concessions | Of assets | | Location of the assets in the Basque Country |
| | Of execution of works and services provision | | Execution or provision in the Basque Country |
| SOCIETY TRANSACTIONS AND OPERATIONS | | | Common legislation |
| STAMP DUTY | | | |
| Notarised statements, deeds and certificates | Fixed scale | <i>Foral</i> legislation | Authorization or place of issue in the Basque Country |
| | Sliding scale | | Registry where the assets or transactions are to be inscribed or registered in the Basque Country |
| Administrative documents | Caveats | <i>Foral</i> legislation | Made in the public Registries of the Basque Country |
| Comercial documents | Bills of exchange and documents used in their stead or for draft purposes (promissory notes, bonds, debentures and similar securities) | Common legislation | Place of issue in the Basque Country |
| | | | If place of issue is abroad, when their first holder has habitual residence or fiscal domicile in the Basque Country |