

Tax On Income Of Non-Residents

INCOME		ALLOCATING FACTORS	
OBTAINED BY MEANS OF A PERMANENT ESTABLISHMENT		Legislation and levying according to the Corporate Income Tax	
OBTAINED WITHOUT A PERMANENT ESTABLISHMENT		Subject to the same legislation in terms of substance and form as in the Common Territory	
From economic transactions or operations		Production in the Basque Country	
From provision of services, technical assistance, management support services and professional services		Performance or usage in the Basque Country	
Of the dependent work	Personal interests	Conducted in the Basque Country	
	Pensions and similar benefits	From employment in Basque territory	
	Directors' Fees	Exclusive taxation or on volume of operations	
From artists or athletes		Personal performance in the Basque Country	
From real property		Location of the property in the Basque Country	
Capital gains	From real property or rights on it	Location of the property in the Basque Country	
	From other movable goods	Meeting or execution in the Basque Country	
Capital earnings of public entities or persons	Dividends	From Basque public entities	
	Interests, royalties and other earnings on investments	Paid by individuals with habitual residence in the Basque Country or Basque public entities	
	Capital gains arising from securities	Issued by Basque public entities	
Capital earnings of private entities or permanent establishments	Dividends	Entities operating only in the BC Entities operating both in the BC and in the common territory	Exclusive taxation in the BC Province holding the inspection jurisdiction of the non-resident representative
	Interests, royalties and other earnings on investments		
	Capital gains arising from securities		
Earnings obtained both in the BC and in the common territory	If payer is a legal person or a permanent establishment	Habitual residence of the payer in the Basque Country	
	If payer is an individual	Habitual residence of the payer in the Basque Country	
Special Tax on Real Property of non-resident entities		Location of the property	
Special tax on the prizes of certain lotteries and bets		Authority of the province where the point of sale is located where lottery ticket ("´decimo" or "cupón") was bought or bet placed.	