

Transfer Tax And Stamp Duty

TAXABLE EVENT		APPLICABLE LEGISLATION	LEVYING
ONEROUS TRANSACTIONS OF ASSETS			
Transfer of real property	Transfers for valuable consideration and leases	Foral 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	Foral 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	Foral 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