

Withholding Taxes And Estimated Taxes

INCOME		ALLOCATING FACTORS	
		LEGISLATION	LEVYING
EARNED INCOME			
Wages and salaries		Foral legislation	Work or services performed in the Basque Country (the attachment centre will be used, in the case that the work is carried out in Basque territory and the rest of Spain or where the place of supply cannot be established; also in the case of working from home or work or services rendered abroad, or on ships, vessels, naval craft or platforms moored at sea.)
Pensions and passive income		Foral legislation	Habitual residence of the beneficiary is in the Basque Country
Remunerations received by company chairpersons and members of boards of directors		Legislation of the payer entity (foral or common)	Fiscal domicile of the payer entity in the Basque Country (or else, Business turnover)
ECONOMIC OR PROFESSIONAL ACTIVITIES			
Professional activities or agricultural, livestock and forestry activities		Common legislation	Habitual residence or fiscal domicile of the withholder in the BC
Economic activities (estimated tax)		Foral legislation	Habitual residence of the taxpayer in the Basque Country
REAL PROPERTY INCOME			
Leasing and subleasing of property		Foral legislation	Habitual residence or fiscal domicile of the lessee in the Basque Country
CAPITAL GAINS			
Transfer or redemption of shares and holdings in Collective Investment Institutions, along with subscription rights		Foral legislation	Habitual residence or fiscal domicile of the shareholder or stakeholder in the Basque Country
Withholdings associated to the corresponding special tax rates for prize money won in certain lotteries and bets		Common legislation	-Habitual residence or fiscal domicile of the recipient in the Basque Country -Non-resident tax payers without permanent establishment, according to the location of the point of sale
Prizes			Habitual residence or fiscal domicile of the withholder in the Basque Country
CAPITAL INCOME			
Equity holdings, interest from bonds and securities		Common legislation	Fiscal domicile of the payer entity in the Basque Country (or else, Business turnover)
Interest on bonds and debentures issued by public Administrations			When issued by Basque public administrations
Interest and other revenues from deposit transactions at Banks and similar entities			Habitual residence of the recipient in the Basque Country
Capitalisation and life or disability insurance transactions			Habitual residence or fiscal domicile of the beneficiary in the BC
Income from industrial property, or technical assistance and from intellectual property when the taxable person is not the author			Fiscal domicile of the withholder in the Basque Country
Rental of goods, rights, businesses or mines and similar			When goods and rights are located in the Basque Country
Loans	Real estate mortgages		Real estate property in the Basque Country
	Chattel mortgages	Place of registration in the Basque Country	
	Simple loans and deferral of purchase-sale price	Habitual residence or fiscal domicile of the withholder in the BC	
PAYMENTS ON ACCOUNT			
Corporate Income Tax		Legislation of the payer entity (foral or common)	Fiscal domicile of the payer entity in the Basque Country (or else, Business turnover)
Non-Resident Income Tax (with permanent establishment)		Legislation of the payer entity (foral or common)	Fiscal domicile of the payer entity in the Basque Country (or else, Business turnover)
Non-Resident Income Tax (without permanent establishment)		Legislation of the territory where income is understood	When the income in question (turnover in this case) are deemed to have been obtained in the BC
Tax on Deposits in Credit Institutions		Common legislation	Province where the headquarters, branch or office is located where the funds are held
Taxes on the Electricity Sector		Common legislation	Province where the production or storage facilities are located
Tax on the Value of Extraction of Gas, Oil and Condensates		Common legislation	Province of the place where the area is located included within the perimeter of reference of the operating concession of the field