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Tax Reforms between Success and Failure
"From the Past through the Present towards the Future"

Subtopic 5: Reforms in relation to the non-budgetary (instrumental) use of taxation

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1. Introduction

In this document we are going to analyse how the Spanish government uses tax instruments to achieve non budgetary purposes. Every tax policy has one main purpose which is to collect money, being these tax revenues the main source of financing for public administrations, but we are going to analyse how we use the tax policy in order to achieve a secondary purpose which is to achieve non-budgetary purposes; dividing these in four groups which are the achievement of economic, social, environmental and political goals. And, if these fiscal instruments applied have any effect related to the objective they seek to achieve.

The basis of taxation is to be found in the Spanish Constitution, specifically in article 31.1. This article states that everyone shall contribute to the support of public expenditure in accordance with their economic capacity by means of a fair tax system inspired by the principles of equality and progressiveness which, under no circumstances, shall be confiscatory in scope.¹

Paying special attention to Article 2.1 of Law 58/2003 of 17 December 2003, also known as the General Tax Law: "1. Taxes are public revenues consisting of pecuniary benefits demanded by a public administration as a consequence of the occurrence of the event to which the law links the duty to contribute, with the primary purpose of obtaining the necessary revenue to support public expenditure.

In addition to being a means of obtaining the resources necessary to sustain public expenditure, taxes may serve as instruments of general economic policy and contribute to the realisation of the principles and aims contained in the Constitution". ²

The first part of this point defines what is understood by tax, while the second part, indicates the function that the different taxes can perform, gives us a reference of extra-taxation.

¹ (BOE núm. 311, 1978)

² (BOE núm. 302, 2003)





The Royal Academy of the Spanish Language defines an extra-fiscal tax as "a tax whose sole purpose is not to finance public expenditure but to fulfil other objectives protected by the Constitution". ³ Extra-taxation arises from the need for the public sector to efficiently achieve certain purposes protected by the Spanish constitution.

However, although the constitution does not explicitly recognise the use of taxation for these purposes, over the years the constitutional court has endorsed the use of taxes for extra-fiscal purposes. We point out two rulings where the justification for extra taxation is implicit. Firstly, the judgement STC 194/2000 : "the legislator may establish taxes with a purpose that is not predominantly revenue-raising or redistributive, i.e., the legislator may set the factual assumption of the tax taking into account basically extra-fiscal considerations. ⁴

Another sentence that is worth highlighting is the STC 179/2006: "taxation may not only be a source of revenue, a way of providing local and regional authorities with economic means to meet their financial needs (fiscal purpose), but may also respond to sectoral policies other than purely tax collection (extra-fiscal purpose), i.e. the legislator may "shape the factual assumption of the tax taking into account basically extra-fiscal considerations"." ⁵

The purpose of the extra-fiscal tax is not an autonomous legal figure, as the collection purpose of the tax is not eliminated at any point, it simply becomes the non-primary purpose and the reason for allowing taxation for extra-fiscal purposes lies in the use of taxation as an instrument of fiscal policy to achieve non-budgeted objectives in accordance with the constitutional mandate.

Among the fiscal instruments that can be used by the State to achieve the objectives are: exclusion, exemption, reduction or increase of tax rate, deduction from tax base or tax, (refundable) credit, deferral of tax liability, sin tax.

³ (Definición De Impuesto Extrafiscal - Diccionario Panhispánico Del Español Jurídico - RAE)

^{4 (}BOE núm. 192, 2000, 101-102)

⁵ (BOE núm. 161, 2006, 79)





Taxation can act in two ways. On the one hand, it can be used to stimulate or encourage certain activities and thus encourage citizens to carry them out in a certain way. On the other hand, there is the disincentive function of taxation, which tries to discourage the carrying out of a certain activity by hindering it.

Pure extra-fiscal taxes are designed to discourage environmentally harmful behaviour. Their effectiveness is largely measured by their ability to completely deter such behaviour, which means that they are at their most efficient when the tax revenue is zero, indicating that the environmentally degrading behaviour has been reduced or completely eliminated.

On the other hand, taxes for extra-fiscal purposes incorporate tax benefits into tax legislation with the purpose of providing incentives for certain behaviours or activities that promote social or economic welfare. However, the introduction of these incentives must be done carefully, avoiding arbitrariness and ensuring that they are adequately proportionate to the extra-fiscal objective pursued. In this way, it is sought that these tax benefits act as stimulus mechanisms for the private sector, conditioning its behaviour in line with public interests and promoting actions that contribute to the achievement of constitutionally established goals, such as the protection of the environment or the reduction of social inequalities. In this sense, tax benefits not only serve as economic incentives for companies, but also fulfil a public utility function by channelling business activity towards the achievement of general interest objectives.⁶

In the following paper we will analyse the main tax reforms that have been carried out in Spain to achieve the aforementioned objectives.

⁶ (Gutiérrez Bengochea, 2014)



2. Economic goals

In this section, we propose a descriptive analysis of the non-budgetary use of taxation to achieve economic objectives. To do so, we will begin by reviewing the economic context of our most recent history, which will allow us to understand how this affects changes in our tax system.

It is essential to contextualise our analysis by considering the economic events and trends that have marked our present day. In recent years, we have witnessed significant changes in the global economy, from financial crises to evolving economic and trade paradigms. Exploring these elements will provide us with a more complete picture of the challenges and opportunities influencing the shape of fiscal policies.

We will then examine how these economic changes have led to adjustments in our tax system. The adaptation of taxation to address specific economic challenges and to further broader economic objectives is a complex phenomenon that deserves careful analysis. It will explore not only direct changes in tax rates, but also non-budgetary strategies implemented, such as tax incentives, to address particular economic dynamics.

By understanding the relationship between the economic context and transformations in the economic system, we will be better equipped to assess how taxation has been used as a tool to achieve various economic ends.

This analysis will allow us to identify patterns, assess the effectiveness of the measures adopted and reflect on how we can optimise the design of our tax policies in line with the economic objectives we seek to achieve.

The financial crisis had a significant impact on the Spanish economy, triggering a process of adjustment after a prolonged expansion driven by increased spending and an unsustainable accumulation of debt. Lax financial conditions led to excessive concentration in the real estate sector, accompanied by rapid and unsustainable growth in house prices. Despite attempts at correction, the adjustment that took place through an intense economic contraction meant that these same adjustments were insufficient. It thus had serious consequences on the international stage, leading to a perceived loss of





wealth and substantial changes in the expectations of households and businesses. This impact had notable consequences on the demand and supply of credit, aggravated by additional factors linked to the crisis. ⁷ In 2011, entered a second, less intense but more prolonged recession. ⁸ The following years the Spanish economy experienced a recovery, intensified in 2015. This dynamism continued in the first months of 2016, standing out in the evolution of the eurozone. ⁹

Despite an unfavourable international environment in 2018, with global economic slowdown and trade conflicts, the Spanish economy showed resilience, prolonging the recovery and reducing the unemployment rate for the fifth consecutive year. ¹⁰

In 2020, due to the epidemiological crisis caused by Covid-19, the authorities were forced to implement necessary containment measures to slow the pace of contagion involving the temporary paralysis of productive activities considered non-essential and the general confinement of the population. This caused an unprecedented disruption where the economy came to a halt with a high level of uncertainty which led the different governments to take measures in order to mitigate the effects of that situation. We are going to focus on the implementation of extraordinary fiscal policy measures aimed to moderate the adverse effects of the pandemic on the economy and supporting economic activity in the subsequent recovery phase.¹¹

In 2022, the global economy was facing rising inflationary pressures due to the post-pandemic recovery and geopolitical tensions, especially in Europe, as well as the effect of the energy crisis on consumption and investment. ¹² In 2023, economic growth is projected, but uncertainty in the Eurozone and geopolitical tensions pose challenges. The moderation of consumption, the war in Gaza and the reduction of the EMU growth forecast for 2024 are additional factors of uncertainty. ¹³

⁷ (INFORME ANUAL DEL BANCO DE ESPAÑA 2008, 2009)

⁸ (INFORME ANUAL DEL BANCO DE ESPAÑA 2012, 2013)

⁹ (INFORME ANUAL DEL BANCO DE ESPAÑA 2015, 2016)

¹⁰ (INFORME ANUAL DEL BANCO DE ESPAÑA 2018, 2019)

¹¹ (BANCO DE ESPAÑA, 2020)

^{12 (}INFORME ANUAL DEL BANCO DE ESPAÑA 2022, 2023)

¹³ (Situación España Noviembre 023, 2023)



After a brief overview of the most recent economic history of our country, we are going to review the most relevant tax changes in our system, many of which were produced by the economic situation in which our country found itself at the time.

2.1. Evolution of the tax system.

Regarding the use of direct taxation, we have to go back to 1975, since the analysis of state taxes in Spain highlights the significant weight of social security contributions in total revenue since 1975, despite a decrease in the 1980s and 1990s. This type of taxation is the most significant in this part of our analysis as it allows us to address the subjective aspect of the taxpayer.

Personal Income Tax (IRPF) has experienced steady growth, becoming the second largest taxpayer. On the other hand, Corporate Income Tax (CIT) has been more susceptible to the fluctuations of the economic cycle, increasing since 1975 but contracting since 2008, with a more marked impact during the economic crisis. These changes are attributed to both economic developments and regulatory changes. The tax reform, initiated in 1977 with Law 50/1977, was crucial in modernising and adapting the Spanish tax system, and has been an ongoing process up to the present day.¹⁴

Personal Income Taxation:

Personal Income Tax (Impuesto sobre la Renta de las Personas Físicas, IRPF) in Spain taxes the income of individuals, encompassing components such as employment income, economic activities and capital gains. Since its reform in 1978, it has evolved with significant changes in 1989, 1998 and 2002. The process included adaptations to global tax trends, culminating in the 2004 Consolidated Text. In 2006, a dual model was implemented, differentiating taxation of savings income and other income through proportional and progressive rates. These adjustments also had an impact on personal and family minimums.

The 2006 reform of the Personal Income Tax Law focuses on improving fairness and promoting economic growth. The tax burden for earned income is reduced, the

¹⁴ (Rueda López, 2012, 27-31)



thresholds for non-taxable income are raised and the rate is simplified with a maximum rate of 43%. To encourage savings, a flat rate of 18% is set for capital income and unjustified differences between savings instruments are eliminated. Measures are introduced to encourage social welfare and address the problem of dependency. In addition, tax support for the purchase of primary residences is maintained. The reform is planned to be gradual and seeks coordination with the regional financing system.¹⁵

This law was preceded by the Report of the Commission of Experts for the Reform of the Spanish Tax System in February 2014. ¹⁶

In 2007, the dual model of Personal Income Tax (IRPF) in Spain was consolidated, taxing savings income at 18% and the rest at a progressive rate. The maximum marginal tax rates decreased from 68.47% in 1982 to 43% in 2007. From 2008 onwards, the transformations responded to the economic crisis:

From the end of 2008, savings income was taxed at 19% up to 6,000 euros and 21% for higher amounts. Since 2010, the deduction of 400 euros for taxable income above 12,000 euros has been partially eliminated. From 2011, the ϵ 2,500 deduction for the birth or adoption of children was abolished and the maximum rates were increased to 44% and 45% for incomes above ϵ 120,000 and ϵ 175,000, respectively. There were changes to the deduction for house purchases in 2011 and 2012, and a temporary deduction was introduced for improvement works between April 2010 and December 2011. 17

In 2012, there was a modification: Law 16/2012 of 27 December adopting various tax measures aimed at consolidating public finances and boosting economic activity; but as we can see in the preamble of the same, its aim was to consolidate the public finances and correct the main imbalances with purely tax collection reasons.

The 2014 Personal Income Tax (IRPF) reform seeks to reduce the tax burden, especially for those with low incomes and family burdens. Measures such as the increase in the personal and family minimum for taxpayers over 65 and 75 years of age stand out. In addition, three new deductions similar to the maternity deduction were introduced,

¹⁵ (BOE núm. 285, 2023)

¹⁶ (Peñalosa, 2019, pág. 47)

¹⁷ (Rueda López, 2012, 27-31)



benefiting those who have dependent ascendants or descendants with disabilities or are part of a large family. These actions were aimed at increasing taxpayers' disposable income. It is worth mentioning that, on an annual basis, adjustments are made to personal income tax according to economic and social conditions through the General State Budget and other regulations.¹⁸

Up until this point, we have analysed the most important tax measures related to achieving economic objectives up to the years before the COVID-19 pandemic, and then we will analyse the measures adopted during the crisis in 2020 and the subsequent recovery phases of the crisis.

Corporate Income Tax:

Corporate Income Tax (IS) in Spain deploys tax strategies to achieve specific economic objectives. Throughout the reforms, there is evidence of an orientation towards the promotion of employment and adaptation to European standards.

Since Law 61/1978, the aim has been to seek to avoid tax reductions in order to promote job creation, setting a standard in the evolution of the tax. Law 43/1995 focused on aligning IS with European legislation, improving the competitiveness of the Spanish business fabric. In addition, the progressive reduction of tax rates from 2007 onwards seeks to stimulate economic activity, easing the tax burden on companies.

In parallel, a review of deductions is observed, maintaining incentives for strategic investments such as research and development, environmental protection, among others. This approach aims to direct investments towards priority areas for sustainable and technological development, which will be discussed in the corresponding sections. ¹⁹

Also noteworthy is the extension of the special regime for SMEs (small and medium size enterprise), with income limits adjusted over time. This move seeks to support and facilitate the growth of small and medium-sized enterprises.

In the 2014 reform, a general tax rate of 25 per cent applies to all companies with two exceptions: those companies whose net turnover in the immediately preceding tax period is less than EUR 1 million will be taxed at 23 per cent. In addition, newly created

¹⁸ (Álamo Cerrillo, 2022, 18)

¹⁹ (Rueda López, 2012, 27-31)



companies will be taxed at 15 per cent for the first two periods, regardless of their turnover. Another exception is related to non-profit organisations, which are taxed at 10 per cent.

In this reform we are faced with a reduction of the tax rate in order to reduce the tax burden of certain companies. ²⁰ As of 1 January 2023, a reduced tax rate of 23% is introduced for entities whose net turnover in the immediately preceding tax period is less than EUR 1 million.²¹

In the first semester of 2020, the pandemic COVID-19 hit Europe and Spain was one of the most affected countries. The government approved the Real Decree 463/2020 of 14 of March, which declared a state of alarm throughout the national territory; it meant an almost total enclosure of the population except for basic services.

In order to mitigate the effects most of the communities approved moratory measures such as the suspension of the filing of self-assessments and payment of own and assigned taxes until the state of alarm decreed by the Government is lifted by the DL 7/2020 of 17 of March in Cataluña²²; or in Castilla y León, Order EYH/328/2020 of 19 March was published in the BOCL, extending for an additional month the deadlines for the filing and payment of certain assigned taxes.²³ And these kinds of measures were approved by the different communities around the Spanish territory.

2.2. "Beckham" Law.

The regulation known as the "Beckham Law" was introduced by Royal Decree 687/2005, of June 10, 2005, which amends the Personal Income Tax Regulations, approved by Royal Decree 1775/2004, of July 30, 2004, to regulate the special taxation regime for non-resident income tax, and increases the percentage of expenses that are difficult to justify for farmers and livestock farmers in simplified direct estimation.

²¹ (Tipo Impositivo, 2023)

²⁰ (BOE núm. 288, 2015)

²² (BOE núm. 145, 2020)

²³ (BOE núm. 58, 2020)



It is currently regulated by article 93 of Law 35/2006, of 28 November, on Personal Income Tax and partial modification of the laws on Corporate Income Tax, Non-Resident Income Tax and Wealth Tax. The moment of entry into force of this Law coincided with the arrival of the footballer David Beckham at Real Madrid, hence the "nickname" of the Law, a signing of which we can say that to a certain extent favoured the introduction of the Law.

The application of this Law is foreseen for those individuals who, due to moving to Spanish territory, have the possibility of being taxed by the Non-Resident Income Tax but maintaining the condition of taxpayers by the Personal Income Tax. In order to be able to apply this possibility, a series of requirements must be met: the potential taxpayers must not have resided in Spain during the previous 5 years and, in addition, the movement must be due to an employment contract with a Spanish company and the work must be carried out in Spanish territory. This regime can be exercised during the year in which it starts and the following five years.

The characteristics of this regime consist of taxation at a fixed rate of 24% and, above this amount, 47%; income that does not constitute savings income is subject to real taxation, i.e. income derived from shares, financial products, real estate, accounts and deposits that the taxpayer obtains abroad is not taxed in Spain. Residents, as a general rule, are taxed on worldwide income regardless of the place where the income is obtained, whereas with the application of this special regime they are only taxed on assets located in Spain, regardless of assets located abroad. This feature applies in the same way to the taxation of Wealth Tax and the Tax on Great Fortunes. For tax purposes, they will only be liable to pay this tax if the assets located in Spain exceed the figure indicated.

The purpose of this special regime is to attract foreign workers to Spain to form part of an effective employment relationship in Spanish territory. It is attractive as it allows paying a lower tax rate than the rest of habitual residents and it was approved with the purpose of encouraging labour mobility and foreign investment in Spain as it allows them to be taxed exclusively for the income received in Spanish territory, not as the general rule that implies the taxation of worldwide income.



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The Tax Agency has estimated the loss of revenue by 2023 as a result of the application of the Beckham regime at 105.7 million euros.²⁵

A major tax justice controversy arose because Spanish taxpayers with a 10% lower salary were taxed at a higher rate than those benefiting from this regime. ²⁶

The controversy arose because top professional sportsmen and women, especially footballers, benefited from the regime when the purpose of this special regime was to attract top managers to our country. However, in 2015, this controversy was eradicated with the reform of the regime, through the Order HAP/2783/2015, of 21 December, approving form 151 of the Personal Income Tax return for taxpayers of the special regime applicable to workers posted to Spanish territory, as well as form 149 of communication for the exercise of the option to pay tax under said regime, and amending Order HAP/1136/2014, of 30 June, which regulates certain matters related to the reporting and due diligence obligations established in the agreement between the Kingdom of Spain and the United States of America for the improvement of international tax compliance and the application of the US Foreign Account Tax Compliance Act and approves the annual informative declaration of financial accounts of certain US persons, form 290, and other tax regulations, exempted high-performance athletes from the possibility of benefiting from this regime by indicating in the reform the following: "That the movement to Spanish territory takes place as a consequence of an employment contract, with the exception of the special employment relationship of professional sportsmen and women regulated by Royal Decree 1006/1985, of 26 June, or as a result of the acquisition of the status of director of an entity in the capital of

²⁴ (Régimen Especial Impatriados Art. 93 Ley IRPF)

²⁵ (Opinión Y Artículos Ceca Magán - La Ley Beckham Y La Estimación De La Recaudación Tributaria, 2023)

²⁶ (De Robles, 2023)





which it does not have a holding or, if not, where the holding in the entity does not qualify as a related entity. ²⁷

More recently, the tax regime has been extended with the aim of attracting digital nomads to Spain on 6 December 2023, by Royal Decree 1008/2023, which amends the Personal Income Tax Regulations, following the new features introduced by the Law for the Promotion of the Emerging Companies Ecosystem, also known as the Startups Law. As it includes the possibility of applying this regime is included for the case of work carried out at a distance, by means of the exclusive use of computer, telematic and telecommunications means and systems.

In this way, we can see in the Law regulating Personal Income Tax, Law 35/2006, of 28 November, on Personal Income Tax and partially amending the laws on Corporate Income Tax, Non-Resident Income Tax and Wealth Tax, Article 93.1.3° " As a consequence of carrying out in Spain an economic activity classified as an entrepreneurial activity..."

The regulations include the definition of different concepts such as the entrepreneurial nature of an activity, the consideration of professionals as highly qualified and when training, research, development and innovation activities are carried out. In addition to the fact that the taxpayer's family members can benefit from this special regime in the same way as them, the "Startups Act" extended the subjective scope of application of the special regime to the spouse or parent in the case of non-marital relationship, children under 25 years of age or disabled persons, under certain circumstances.²⁸

2.3. Temporary Tax on Solidarity of Great Fortunes.

The Temporary Tax on Solidarity of Great Fortunes (ITSGF) was introduced in 2022 by art. 3 of Law 38/2022 of 27 December for the establishment of temporary energy taxes and taxes on credit institutions and financial credit establishments and creating the temporary tax on solidarity of great fortunes, and amending certain tax rules.

²⁷ (BOE Núm. 306, 2015, #)

²⁸ (Principales Novedades Introducidas En El Régimen Beckham Por El Real Decreto 1008/2023, De 5 De Diciembre De 2023, 2023)





The preamble to the law indicates that this tax has two purposes: one is to raise revenue and the other to harmonise, with the latter being the more important, since the aim of this tax is to impose fiscal pressure on the Autonomous Communities (CCAA) in order to demand a minimum level of revenue from the Wealth Tax (IP).

Its very name indicates that it is a temporary tax and that its validity involves only two financial years (2022 and 2023), however, in 2024 they have already applied an extension of the same.²⁹

This tax is known as the "tax on large fortunes" as it is levied on net assets exceeding €3,700,000. The legislator introduced a limitation of the full amount of the tax with the aim of ensuring that people who have a high net worth but receive moderate incomes would not be harmed by the application of this tax. Specifically, the limitation applies to the full amount of the ISTGF that corresponds jointly to both Wealth Tax and Personal Income Tax and may not exceed 60% of the sum of the taxable bases of the Wealth Tax; in the event that the sum of the amounts of the three taxes exceeds the limit of 60%, the amount of this tax will be reduced until that limit is reached without the reduction being greater than 80%.

However, in the wording of the Law, Article 3.12: "Limit of the full amount" is drafted as full tax liability and not net tax liability, which may lead to a reduction greater than that actually desired.

Regarding the approval and creation of this law, there is a doctrinal debate as to its constitutionality. Firstly, in August 2022, a bill was presented to the Congress of Deputies in which only the establishment of temporary energy taxes and taxes on credit institutions and financial credit establishments were drafted as a measure to increase budget revenue.

During the amendment phase corresponding to the processing of this bill, in November 2022, article 3 was added, corresponding to the creation of the Temporary Solidarity Tax on Large Fortunes (ITSGF). This amendment was introduced into the text of the bill, generating a great deal of controversy due to its rapid introduction.

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²⁹ (BOE núm. 310, 2023)



Controversies arose over the legislative procedure by questioning the introduction of the Temporary Tax on Solidarity of Great Fortunes as an amendment to the Bill and not as a separate bill assuming a short period of time for a proper debate on the creation of the tax. In fact, during the legislative process, there were different amendments that were tabled regarding the tax, in relation to the manner of introduction of the tax, different limitations arose in terms of time and opportunity to discuss them at length. Doubts were raised as to whether the procedure used to introduce the law complied with constitutional principles and basic democratic norms. It was argued that the rapid introduction of the tax through an amendment limited the ability of legislators to adequately debate and deliberate on its content and impact.

Furthermore, it should be noted that the introduction of the proposal for the temporary energy tax and the temporary tax on credit institutions and financial credit establishments was dealt with by means of a draft law and not as a bill.

Although no definitive conclusion was reached on the constitutionality of the procedure used, it was highlighted that the manner in which the tribute was introduced appeared to be disrespectful of the rules and norms that should guide the democratic legislative process. This includes transparency, open debate and multi-stakeholder participation in the development of new tax laws and policies.³⁰

2.4. Reduction on Valued Added Tax (VAT).

With the outbreak of the war in Ukraine and our country's dependence on Ukraine for the supplies of basic foodstuffs we receive, our country has been plunged into a constant increase in prices. Faced with this situation, the Spanish government decided to take measures to mitigate the economic consequences, in particular price increases, and to protect the most vulnerable groups. So, in order to mitigate the effects of inflation, on 1 January 2023 the Spanish government opted to implement a reduction in Value Added Tax to facilitate access to basic food and hygiene products by modifying the tax burden on certain products.

This tax is regulated by Law 37/1992 of 28 December 1992 on Value Added Tax.

^{30 (}Varona & Arranz de Andrés, 2023, 23-55)





In Article 91, we can find the different reduced tax rates foreseen for value added tax. The first point of this article regulates the general rate which corresponds to 10% and the second point regulates the super reduced rate which corresponds to 4% as a general rule and, in exceptional cases, we are faced with a tax exemption due to the fact that certain products are taxed at 0%, i.e. we are dealing with an exemption from the application of the tax.³¹

Due to the ongoing war in Eastern Europe and the emergence of another one in the Middle East, inflation continues to wreak havoc on the pockets of Spaniards, so they extended the measures to reduce the Value Added Tax.

Therefore, the simplified regime and the agriculture, livestock and fisheries regime are extended for the year 2024, as are the quantitative limits that delimit the scope of application of the special regimes; in addition to an extension of the deadline for the presentation of complaints or revocations of this type of regime. ³²

With regard to the tax rates that are extended for the first half of 2024, the application of the 0% tax rate and the 0% equivalence surcharge for basic foodstuffs is postponed for the first half of 2024. And, in the case of olive and seed oils and pasta, 5% will be applied. ³³

In addition to all those products or activities provided for by law in both the reduced and super-reduced rates to which the corresponding rate is applied.³⁴

The effects of the redistributive impact are progressive, with higher savings for low-income households as a proportion of their total expenditure. However, The more financially able a household is, the more able it is to buy more food. Therefore, when comparing the money that has stopped being collected to finance state spending with the money that families have stopped paying, this measure largely benefits households with greater economic capacity when the aim of this reform is to mitigate the situation of those households with a lower income.

³¹ (BOE núm. 312, 1992, art. 91)

³² ("Bajada Del IVA De Los Alimentos: ¿A Qué Productos Se Aplica Y Hasta Cuándo?" 2024)

³³ (Abad, 2023)

^{34 (}Agencia Tributaria, 2024)



On the other hand, we consider this measure to be insufficient, as inflation has affected the rise in prices by 16%, while the measure to reduce Value Added Tax rates only represents a reduction of less than 4% in the prices of some foodstuffs.

That said, some jurists and economists agree that this measure, due to the budgetary cost involved and the minimal effect it has had, has not been the most appropriate measure to mitigate the effects of inflation. ³⁵

2.5. Deductions to encourage the performance of certain activities

The following is an analysis of the deductions established between articles 35-39 LIS (Law 27/2014, de 27 of November, of Corporate Income Tax) corresponding to Deductions to encourage the performance of certain activities. There are four type of deductions:Deduction for film productions, audiovisual series and live performances of performing arts and musicals, Deduction for investments made by port authorities, Deduction for job creation (general and for disabled workers)

This kind of deduction is typified in article 36 from the LIS. The aim of this article is to encourage specific investments in the cultural sector, by allocating both the producer and the taxpayers who participate in the financing.

All investments which do not derive wholly or partly from a subsidy are eligible for deduction. In the case of an investment partly constituted by a grant, only that part of the investment which does not derive from a grant is eligible for deduction.

We must divide this section into two types of activities, firstly those referring to cinematographic productions and audiovisual series; and on the other hand, those activities referring to live performing arts and musical shows.

With regard to feature and short film productions and fiction, animation or documentary audiovisual series, in the basic modality, Spanish productions that involve the production of a physical medium prior to industrial production can benefit from this deduction.

³⁵ (Almunia et al., 2023, 1-20)



The amount of the deduction will result from applying the percentages to the total cost of production, payable by the producer up to a limit of 40% of the cost, and at least half of the expenses must have been incurred within Spanish territory. The percentages established in the law amount to 30% for the first million and 25% for the excess over this amount. The amount deducted may not exceed 20 million euros and, together with the aid received by the taxpayer, may not exceed 50% of the cost of production.

However, it is possible that the tax rate will be raised to 85% for short films; 80% for those productions directed by a person who has not directed more than two feature films qualified for commercial exploitation in cinemas with a budget of more than 1.5 million euros;80% for productions filmed entirely in one of the official languages other than Spanish; 80% for productions directed exclusively by persons with a degree of disability equal to or greater than 33%; 75% for productions directed by female directors; 75% for productions with special cultural and artistic value that require exceptional financial support; 75% for documentaries; 75% for animated works with a budget of less than 2.5 million; 60% for cross-border productions financed by more than one EU Member State and involving directors from more than one Member State; 60% for international co-productions with Ibero-American countries.

In the case of audiovisual series, the deduction will be determined per episode and the absolute limit amounts to EUR 10 million per episode produced. The deduction's amount will be the result from applying the percentages over the total cost of the production, in charge of the productor up until the limit of 40% of the cost, and at least half the expenses must be made within the spanish territory. The percentages assigned in the law are: 30% for the first million and 25% for every amount that goes above 1 million. The deductible amount will not be more than 20 million euros and summing them up with the aids received by the taxpayer, they will not exceed 50% of the production's total cost. However, the tax rate will be 85% for short films: 80% for directors with experience directing in less than two films which budget is over 1,5 million euros; 80% for productions made in any official language but spanish; 80% for productions directed exclusively by people with at least 33% disability and 75% in the cases where the director is a woman; 75% for productions with special cultural value and artistic with the exceptional necessity of support for financing; 75% for documentaries; 75% for animation works with budget inferior to 2,5 million euros; 60% for cross-border productions financed by more than one european state and in the ones





that directors from more than one state take part; 60% in international coproductions with iberoamerican countries.

In the case of audiovisual series, the deduction will be determined by episode and its absolute limit amounts to 10 million euros per episode.

There is another modality for productors in charge of foreign feature films or audiovisual works, who have a certificate declaring its cultural value according to its content or its link with spanish or european reality and meet certain requirements concerning the connection of the filming or other aspects of the production with the Spanish territory.

Thus, the expenses related to live performing arts and musical shows are deducted on a 20% tax rate over a base formed by direct costs from artistic nature, technical or promotional due to this kind of activities. The deduction will not overcome 500.000 euros in each tax period for each taxpayer nor 80% of those expenses.

In article 39.7 LIS, it is typified specifically how the deduction system applies to the taxpayers that take part in the funding of the productions. The taxpayer is able to apply the deductions specified in arts. 36.1 and 36.3 from this Law, under the conditions and terms specified in the same text and the amount shall be determined under the same conditions as would have applied to the producer when they are produced by the producer and contributing quantities destined to finance the productions' costs, as well as 30% of publicity and promotions' costs by the producer. The contributions may be provided at any stage of the production. The costs referred to publicly and promotion cannot be provided after the tax period in which the producer incurs them.

The maximum amount of the generated deduction by the producer in which the taxpayer may participate in its financing multiplied by 1,20 of the quantities that might have contributed with. The excess of deduction will be applied by the provider that has generated it.

The provider and the taxpayers that take part in the financing of the production must subscribe to the contracts that can be formed at any stage of the production with the requirements specified in this law such as a description of the production or identity of the taxpayers.





In order to be able to apply the deduction, it will be necessary that the taxpayer that takes part in the contribution demonstrates the compliance of the requirements.

The amount of the deduction that the taxpayer who applies it will be altogether 25%. However that limit will increase up to 50% when the amount is equal or superior to 25% of the tax liability is reduced by deductions for the avoidance of double international taxation and allowances.

Deduction for investments made by port authorities

Port authorities are about to stop being partially exempt from Corporate Income Tax, due to compliance of European institutions' decisions. Due to their nature and the benefit they bring to the community of citizens without obtaining any compensation for it; the European institutions have decided to deduct the total quota from the investments and expenses typified in article 38 from LIS, with the requirements of the law with no limits. And, the deductions not deducted because of an insufficient quota, they are able to apply that deduction in the following tax periods.

Deduction for job creation (general and for disabled workers).

Both articles 37 and 38 include deductions related to the recruitment of workers with the requirements and conditions explained in the same Law as well.

First of all, we are going to expose the deduction related to the indefinite-term contract for support for entrepreneurs.

With the approval of Law 3/2012, on Urgent Measures for the Reform of the Labor Market, a new type of employment contract for an indefinite period of time arose for entrepreneurs to which the tax benefits specified in Article 37 are associated. There are two variations for this kind of contract, the first variation is related to the entrepreneurs in order to hire their first worker and, the other variation is for enterprises with less than 50 hired workers in order to reach that number. In both cases the deduction is applied in the tax period in which the probationary period of one year provided for in the above mentioned contracting modality, and it is required that this labor relationship lasts for, at least, 3 years.





The first variation allows a deduction up to 3,000 euros and in the second case, it will be a variable amount depending on the unemployment benefit that the hired worker is perceiving because it is required the receipt of a contributory benefit prior to the execution of the contract for at least three months.

Thus, the lesser of the following two amounts may be deducted: the amount of the unemployment benefit that the worker had pending to receive at the time of hiring or the amount corresponding to 12 monthly payments of the unemployment benefit that he/she had recognized. This type of hiring is subject to reaching 50 workers and therefore, a real increase in the workforce due to the hiring of such workers.

Deduction for the creation of employment of disabled workers:

A full amount of 9,000 euros will be deductible for each person/year of increase in the average workforce due to the hiring of disabled workers with a degree equal to or greater than 33% and less than 65%, hired by the taxpayer, experienced during the tax period, with respect to the average workforce of workers of the same nature in the immediately preceding period.

The amount will be 12,000 when the person hired has a degree of disability higher than 65%. ³⁶

³⁶ (Álvarez Martínez et al., 2023)



3. Social goals

Extra-taxation as a tool to achieve social goals represents an innovative and strategic approach to tax administration, using tax instruments not only to raise revenue but also to shape the behaviour of individuals and businesses, opening up a range of possibilities to address social challenges and promote the general welfare of society.

One of the main advantages of the use of tax instruments in this context is its ability to direct incentives and disincentives towards specific areas of social interest. For example, by taxing harmful products such as tobacco, consumption can be reduced and, at the same time, additional revenue can be raised that can be directed towards programmes for the prevention and treatment of associated diseases. Similarly, providing tax incentives for investment in education, research and development, or social housing can stimulate economic activity in sectors that are key to social development and the well-being of the population.

Another relevant advantage of extra-taxation in the social sphere is its ability to promote equity and inclusion. By designing tax measures that benefit vulnerable groups or promote equal opportunities, the socio-economic gap can be reduced and social cohesion strengthened. For example, the implementation of progressive taxes or specific taxes that have a greater impact on wealthier taxpayers can contribute to a more equitable tax system.

By realising the potential of taxation to influence human and economic behaviour, tax policies can be designed to help build a fairer, healthier and more prosperous society for all its members. However, effective implementation requires a careful approach and continued attention to the challenges and opportunities it presents.

This section will therefore delve into the relevance and impact of socially oriented tax design, highlighting how tax policies can be powerful instruments for promoting well-being, reducing inequalities and achieving an equitable distribution of resources in society. In this detailed analysis, we will explore the various mechanisms through which taxation can shape social dynamics, highlighting its role as a strategic tool to address challenges and promote inclusive and sustainable development.



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3.1. Excise Duties: Tobacco.

Excise duties (IIEE) are the main source of direct taxation along with value added tax (VAT). This type of tax is levied on the consumption of certain goods that have a social cost by harming health or damaging the environment, also known as "sin tax". At this point, we are going to analyse the evolution of the tobacco tax rate and how it has affected tobacco consumption.

In many countries, including Spain, excise taxes are a fundamental part of the use of extrafiscality due to the use of political tools to reduce consumption. In Spain, the regulatory framework for tobacco products is contained in Law 28/1992 of 28 December 1992.37

In 2003, the WHO Framework Convention on Tobacco Control drafted Article 6 where Parties recognise that price and taxation measures are an effective means of having an impact on tobacco consumption, especially among young people. 38 Raising the price of tobacco above inflation reduces consumption significantly because it increases the real price of the product.³⁹ Thus, the opinions of different experts at different times point to taxation as the most useful element in reducing tobacco consumption, and to corroborate this thesis we will analyse the Spanish data.

In the tobacco market, cigarettes have constituted the dominant consumption of this type of products, representing 84.3% of the sales volume in 2020, reaching 11,067.198 million euros. 11,067.198 million. Another type of product, rolling tobacco, has seen its consumption rise sharply, with its market share rising from 1.7% in 2005 to 9.7% in 2020, displacing sales of cigars since 2009. Sales of pipe-cut tobacco, although considered residual sales in the past, increased to 2% in 2020. 40

Rather than a decrease in consumption, we can see a variation in consumption whose chronology coincides to a large extent with the laws (both tax and non-tax) passed to reduce consumption.

³⁷ (Rueda López, 2012, 33-34)

^{38 (}ORGANIZACIÓN MUNDIAL DE LA SALUD, 2003)

³⁹ (World Health Organization, 2014)

⁴⁰ (Observatorio español de las drogas y las adicciones, 2021)



First of all, we must understand how this type of tax works, as it is a tax made up of two components: on the one hand, we have "ad valorem" rates that directly tax the money from sales, i.e. a percentage is applied to the price. On the other hand, we have the specific rate, which consists of fixing an amount as a base regardless of its price. In this way, the price and sales of this product are taxed on the one hand, and the quantity on the other. In Spain, the "ad valorem" tax has a greater proportional weight, while the WHO advises that the specific tax should have a greater weight. 41

Through Law 16/2012, of 27 December, the Ninth Final Provision. Modification of Law 38/1992, of 28 December, on Special Taxes. a system of "double minimum taxation" that works in such a way that if the sum of the two tax rates mentioned above ("ad valorem" and specific) is below the level established in this provision, a minimum tax rate is applied depending on the category to which it refers. This is done with the aim of increasing the price of the cheapest brands on the market in order to reduce access to them.⁴²

In the period between 2005 and 2008 cigarette consumption remained stable, but in the period between 2008 and 2013 it fell considerably (-47.4%). This may be a correlation to the implementation in 2011 of anti-smoking measures through Law 42/2010, of 30 December, which amends Law 28/2005, of 26 December, on health measures against smoking and regulating the sale, supply, consumption and advertising of tobacco products, among the measures that were implemented.

The entry into force of Law 28/2005 in January 2006 led to a contraction in overall cigarette sales and the rate of cigarettes sold per inhabitant. At the same time, sales of other tobacco products, such as cigars, rolling tobacco and pipe tobacco, increased, indicating a shift in consumption habits. This shift was evident in all autonomous communities until 2014, but after that it was no longer so marked.

In addition, it is worth mentioning the tax reform adopted in 2012 Law 16/2012, of 27 December which managed to increase the final price of tobacco products although it

⁴¹ (Ministerio de Sanidad, Unidad de Prevención del Tabaquismo, 2020)

⁴² (BOE núm. 49, 2013)





was not until 2013 due to commercial campaigns that the price was established. We can observe how that year multiple Royal Decrees were adopted to deal with a price war that took place within the industry: Royal Decree-Law 12/2012 of 30 March; Royal Decree-Law 20/2012 of 13 July.

From 2013 to 2018, sales continued to decline moderately (-6.1%). Although in 2019 there was an increase of 0.5%, they declined again in 2020, with the reduction in that year's data being related to the COVID-19 house arrest. On the other hand, the volume of rolling tobacco sales increased between 2011 and 2013 (37.1%), but decreased by 17.7% in 2017 compared to 2013. However, in the last three years there has been a 9.2% increase in sales volume compared to 2017.

In the period from 2014 to the present we can see a staticity regarding tax regulations in this area; although we must highlight the approval of the "Royal Decree-Law 3/2016, of 2 December adopting measures in the tax field aimed at the consolidation of public finances and other urgent measures in social matters".

As for the Tobacco Labour Tax, a decrease of 2.1% was recorded in 2021, the fifth consecutive year of losses. The reduction is attributed to the decrease in cigarette consumption and substitution by cheaper varieties. 44

In spite of the current reduction in cigarette consumption, a shift of consumption to other types of tobacco products can be seen. The lack of adaptation and updating of tax policy compromises the effectiveness of previously adopted measures, as they have not approved any tax matter related to tobacco consumption since 2016. Thus failing to comply with the two proposals of the Committee of Experts of 5 July 2013, which advised the periodic review of the specific tax and the minimum taxation value to maintain fiscal pressure in this area, as well as the continuation of the policy of equalising the taxation of the different types of tobacco to avoid the shift in consumption, which, as we have seen, has been the situation in the Spanish context. ⁴⁵

⁴³ (Observatorio español de las drogas y las adicciones, 2021)

⁴⁴ (Agencia Tributaria, 2021.)

⁴⁵ (Ministerio de Hacienda y Función Pública, 2014)



3.2. Tax on empty dwellings.

The creation of a tax on empty dwellings in two Spanish Autonomous Communities: the Autonomous Community of Catalonia and the Autonomous Community of Valencia.

The origin lies in the Community of Catalonia with the introduction of Law 14/2015, of 21 July, on the tax on empty dwellings, and amending tax regulations and Law 3/2012. The Valencian Community applied it more recently by means of Law 3/2020 of 30 December on fiscal, administrative and financial management and organisational measures of the Generalitat 2021.

This is a tax that is specific to each Community and involves an increase in the tax rate, specifically the Real Estate Tax (IBI) of up to an additional 150%. This increase is applied with the production of the taxable event which is the permanent unoccupation of a dwelling for more than two years without justified cause, since this unoccupation affects the social function of home ownership and as an instrument to encourage rental supply in the scope of application of the tax. ⁴⁶ The rationale lies in the use of this instrument to ensure the social function of home ownership. ⁴⁷

In order to be able to apply this tax, certain concepts must be defined. Among them, the concept of housing, which is defined as a building intended for the residence of natural persons or used for this purpose, including the common spaces and services of the property in which it is located and the annexes that are linked to it, if it has accredited compliance with the conditions of habitability and fulfils the social function of providing the people who live there with the space, facilities and material means necessary to satisfy their ordinary personal needs of habitation. Furthermore, in order for the taxable event to occur, the property must be vacant, which corresponds to it being unoccupied, without justified cause, for more than two years; accrediting its occupation through the provision of a title by its owner.

In relation to the calculation of two years, it must be counted from the date on which the property is at the disposal of the owner to be occupied or transferred to a third party

⁴⁶ (Hecho Imponible. Agencia Tributaria De Cataluña)

⁴⁷ (Impuesto Sobre Viviendas Vacías - Generalitat Valenciana)



without any justification whatsoever. Moreover, from the year 2023 onwards, the calculation is not restarted by a change of ownership, but the period is maintained. For newly built dwellings, the calculation starts three months after the end of the construction work is certified. To count as an interruption of the unoccupied period, this interruption must last for at least six continuous months.

The justified causes for vacating correspond to the fact that these dwellings form part of a legal dispute; that they must be subject to rehabilitation in accordance with the definition of article 3. gr of Law 18/2007, of 28 December, on the right to housing; that the mortgage on the property contains clauses that make it impossible to use it for anything other than its intended use; that the property is illegally occupied (provided that this is accredited) and, that the property forms part of a building acquired in its entirety by the taxpayer in the last five years, with the aim of refurbishing it, and provided that it is more than forty-five years old and contains occupied properties that make it technically infeasible to begin refurbishment work. ⁴⁸

The taxable subject and, therefore, the person at whom this regulation is aimed is the large property owners in both communities. Article 16 of Law 2/2017, of 3 February, on the social function of housing in the Valencian Community indicates what we should understand by this concept. Large holders of dwellings are considered to be those individuals, legal entities and unincorporated entities whose activity is focused on the construction, purchase or rental of housing and have more than 10 dwellings through titles that entitle them to determine the use to which it is destined, excluding the sale, rental or right of superficies market. ⁴⁹

The Barcelona Economic Institute indicated that housing vacancy could be considerably reduced, seeing previous cases such as in France where the reform had positive effects, reducing the level of vacancy by up to 13%. The expectations of this report were that in the short and medium term there would be an increase in the supply of properties on the rental and sales market, as well as a reduction in prices, but consequently, in the long term, the theory predicts a reduction in supply and an increase in prices. ⁵⁰ However,

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⁴⁸ (Hecho Imponible. Agencia Tributaria De Cataluña)

⁴⁹ (DOGV núm. 7976,BOE» núm. 56, 2017)

⁵⁰ (Segú, 2018, 32-34)



one study indicates conclusions indicating that the effects have not been on the amount of housing offered on the market nor on the rental price, but we can see effects on an increase in the mobilisation of housing stock towards affordable renting, without the results being statistically robust. In addition, the analysis allows us to identify potential improvements in the current vacancy data registry and databases. ⁵¹

It is worth mentioning Constitutional Court Ruling 4/2019, of 17 January 2019. Appeal of unconstitutionality 2255-2016, where the constitutionality of the tax is questioned. This appeal was dismissed by the Court on considering it to be in line with the provisions of the supreme law. ⁵²

3.3. Personal income tax incentives for leasing property for residential use.

The measure introduced by Law 12/2023, of 24 May, for the right to housing, which includes a series of tax incentives applicable to personal income tax on leases of property used for housing. This is a deduction of 60% of the net income received from renting, with the possibility of a deduction of 50% in new rental contracts, with the possibility of a deduction of up to 90% in the case of a rental of housing in an area classified as stressed in cases where the contract is reduced by at least 5% with respect to the previous one.

In cases in which housing is incorporated into the rental market in areas with a stressed residential market and is rented to young people between 18 and 35 years of age, or in the case of affordable housing that is incentivised or protected, leased to the public administration or third sector or social economy entities that have the status of non-profit entities, or under a public housing programme that limits the rent, the reduction may be up to 70%. And, in cases of refurbishment work in the last two years, the applicable reduction will be 60%. ⁵³

⁵¹ (Análisis De Los Impuestos Turístico, De Viviendas Vacías Y De Aviación Comercial, 2024)

⁵² (STC 4/2019, 2019)

⁵³ (Incentivos Fiscales En El IRPF a Los Arrendamientos De Inmuebles Destinados a Vivienda, 2023)



The first articles of the regulatory law set out its objectives. The purpose of this law is to regulate the basic conditions to ensure fair access to housing, guaranteeing decent housing under affordable conditions. It also seeks to promote the appropriate use of housing, ensure its quality and legal stability, foster collaboration between administrations and citizen participation, promote the supply of rental housing at affordable prices, support the existence of social housing parks, guarantee accessibility for all, prevent speculation and residential exclusion, promote equality of gender, age and ability at all stages of the process, control the responsible use of public resources, prioritise the protection of families in vulnerable situations, contribute to correcting territorial imbalances, promote transparency and participation in the real estate market, and strengthen the social economy in the field of housing.⁵⁴

The Ministry of Housing and Urban Agenda's estimates include increasing the public housing stock, which only covers 1.6% of households compared to the 10% provided by other neighbouring countries, as well as combating abusive price rises. ⁵⁵

The draft Law on the Right to Housing was approved by the Council of Ministers on 1 February 2022, by Congress on 27 April 2023 and finally by the Senate on 17 May. On 25 May, Law 12/2023 of 24 May on the Right to Housing was published in the Official State Gazette (BOE). ⁵⁶

However, we can see that the amendments apply to contracts concluded as of 1 January 2024, which is why we consider the vacatio legis to be appropriate. ⁵⁷

3.4. Special Tax Regimes

There are two areas of Spain that due to its peripheral geographical situation have a special regime. It is not a new tax reform but an instrument oriented towards achieving social objectives rather than merely raising tax revenues.

⁵⁴ (BOE núm. 124, 2023)

⁵⁵ (Puig, 2021)

⁵⁶ ("Ley De Vivienda: ¿Qué Regula Y Cómo Funciona?" 2024)

⁵⁷ (Principales Novedades Tributarias Introducidas Por La Ley 12/2023, De 24 De Mayo, Por El Derecho ..., 2024)



3.4.1. The Canary Islands.

The Canary Islands enjoy a unique tax regime with the aim of compensating for the structural characteristics that hinder their development caused by their insular isolation, which hinders free movement both with the mainland and with the whole of the European Union), the increase in production costs due to their dependence on the import of certain raw materials and energy) among other factors.⁵⁸

The current regulatory law is Law 30/1972 on the Canary Islands Economic and Fiscal Regime, which consolidates it with legal status, being Law 20/1991, of 7 June, on the modification of the fiscal aspects of the Canary Islands Economic and Fiscal Regime, in which the fiscal aspects were harmonised with the EU, followed by Law 19/1994, of 6 July, on the modification of the Canary Islands Economic and Fiscal Regime.

Recently amended by Law 8/2018, of 5 November, which amends Law 19/1994, of 6 July, amending the Economic and Fiscal Regime of the Canary Islands, it also regulates economic measures, specialities in direct taxation and the Canary Islands Special Zone (ZEC).⁵⁹

The most important tax incentives are: firstly, the Reserve for Investments in the Canary Islands (RIC) regulated in Law 19/1994, which is a tax benefit to promote business investment, the creation of infrastructure and employment in the Canary Islands, by means of a reduction in the taxable base of Corporation Tax or a deduction in Personal Income Tax.

The deductions for Investments in the Canary Islands (DIC) regulated in the regulatory texts Law 20/1991 and Law 19/1994, in which the increase of the deduction percentages of the tax incentives in the Canary Islands up to 80% is developed, with a limit of 20 percentage points, in order to give greater specific weight to the tax incentives in the archipelago.

⁵⁸ (Rovira Ferrer, 2022, 24-28)

⁵⁹ (Régimen Económico Y Fiscal De Canarias (REF), 2024)



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The Canary Islands General Indirect Tax (IGIC), which is a "substitute" for Value Added Tax (VAT), is similar both in terms of its fact and its taxable base, but IGIC tax rates are usually much lower than those of VAT.60

The Canary Islands Special Zone (ZEC) is a low tax zone created within the framework of the Canary Islands Economic and Fiscal Regime (REF), with the aim of promoting the economic and social development of the Islands and diversifying their productive structure.

The ZEC was authorised by the European Commission (EC) in January 2000 and is regulated by Law 19/94 of 6 July 1994, and there are many success stories of companies that have decided to set up in this area to provide certain services to the Canary Islands population. Among these success stories are energy, service and water purification companies that enjoy the tax benefits of the area. 61

3.4.2. Ceuta and Melilla.

Ceuta and Melilla are cities that form part of Spanish territory and, therefore, of the European Union; however, due to their peripheral geographical location, they present singularities with respect to the tax system applied to them.⁶²

They are constitutionally guaranteed because, without ceasing to be local entities, they have Statutes of Autonomy approved in Organic Laws 1/1995 and 2/1995, of 13 March, respectively. They form part of some of the financing mechanisms of the Autonomous Communities and are fully integrated in the mechanism of the Inter-territorial Compensation Funds.

However, the main aspects of the tax system in these cities are, on the one hand, with regard to direct taxation. Both Corporate Income Tax (IS) and Personal Income Tax (IRPF) work in the same way and a 50% deduction is applied to income obtained in these cities. In the case of direct taxation, there is also the Inheritance and Gift Tax, to

⁶⁰ (Rovira Ferrer, 2022, 24-28)

^{61 (}Casos De éXito - Consorcio Zona Especial Canaria, 2018)

^{62 (}Ceuta Y Melilla - Aduanas, 2023)



which a 50% rebate is applied when the deceased is resident in Ceuta or Melilla, with the percentage of the rebate rising to 99% when the beneficiaries are the spouse, ascendants or descendants.

With regard to indirect taxation, Value Added Tax (VAT) is not applied and in its place is applied (as a general rule) the Tax on Production, Services and Imports (IPSI). Of the Excise Duties (IIEE), only the Special Tax on Certain Means of Transport and, of the manufacturing taxes, the Special Tax on Electricity are levied. However, there is a complementary IPSI levy on tobacco products and on fuel and combustibles. ⁶³

In terms of the effects that these special tax systems have had, the autonomous cities of Ceuta and Melilla have attracted dozens of technology companies over the last few years. To be precise, a total of fifty international companies dedicated to all kinds of online services have chosen the Spanish territories in North Africa as their new headquarters for operations on Spanish and European soil.

This is an unexpected boom that is supported by geopolitical phenomena such as Brexit and the framework of tax incentives in both autonomous cities. It is worth remembering that 50% of employment and gross value added in Ceuta and Melilla comes from the public sector, so this type of development is very positive for both territories, as it contributes to diversifying their economies and generating wealth.

This phenomenon, with greater impact in Ceuta, is supported by the tax incentives offered by both autonomous cities to companies operating in them. In the field of online digital services dedicated to video games or gambling, the IPSI (equivalent to VAT) is barely 0.5%. In addition, both personal income tax and corporate income tax provide for allowances of close to 50% for personal income and business profits harvested in both territories. On the other hand, social security contributions also carry a discount of close to 50%.⁶⁴

^{63 (}Financiación Autonómica: Ceuta Y Melilla, 2024)

⁶⁴ (ICEX.Spanish Institute for Foreign Trade, 2023)



4. Environmental goals

In order to cope with climate change challenges we tend to adjust our activities in order to mitigate the effects on our environment, but this is easier said than done and that is the reason why we need the application of non budgetary taxation reforms in order to achieve environmental objectives in particular relevant in the Spanish context. This strategic approach translates into the adoption of specific tax measures aimed at stimulating sustainable behaviour and mitigating negative impacts on the natural environment.

These types of measures, in addition to generating tax revenues, act as economic incentives for entities to adopt more environmentally friendly practices, thereby internalising the costs associated with their climate footprints. In a complementary manner, the application of taxes or the imposition of taxes on specific activities are concrete examples of how extrafiscality is implemented to discourage practices that contribute to environmental degradation in the Spanish context. These strategies not only seek to raise funds, but also to reconfigure economic incentives, encouraging the transition towards more sustainable production and consumption patterns.

In this framework, extrafiscality is presented as an integral tool that, by modifying the tax structure, contributes significantly to the achievement of long-term environmental goals at the national level.

In the Spanish Constitution, we find a direct reference to the preservation of the environment in art. 45: "1. Everyone has the right to enjoy an environment suitable for the development of the person, as well as the duty to preserve it.

- 2. The public authorities shall ensure the rational use of all natural resources in order to protect and improve the quality of life and to defend and restore the environment, relying on the indispensable collective solidarity.
- 3. Penal or, where appropriate, administrative sanctions shall be established for those who violate the provisions of the previous section, under the terms established by law, as well as the obligation to make reparation for the damage caused.⁶⁵

^{65 (}BOE núm. 311, 1978)



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Turning to the European regulatory framework, the TFEU⁶⁶ mentions environmental protection in Article 11, establishing that it must be integrated into the policies and actions of the European Union in order to promote sustainable development. It also devotes its Title XX⁶⁷ to the treatment of the environment, through which it assumes the competence of the European Union to achieve a high level of protection by means of the harmonisation measures necessary for this purpose.

There is evidence that climate change is a fact caused by human action, specifically by the emission of greenhouse gases, which is the main cause of global warming. Experts warn of the need for governments and supranational organisations to take immediate action to avoid reaching a point of (almost inevitable) no return.

Among the different instruments that can be used to combat this situation, experts recommend the preferential use of taxes that are characterised by granting greater flexibility and autonomy to economic agents, introducing incentives to reduce emissions and increase innovation.

Despite the fact that Spain has begun a process of convergence towards the European average, it seems that in Spain the aim is more to collect taxes than to discourage harmful behaviour, with Spain being below the European average in terms of "green taxes"

In general, there is an imperative need to reform this section of the tax system towards a few taxes with broad tax bases with the capacity to correct the damage caused and mitigating its regressive impact by income levels, taking into account the proposals put forward in the framework of the European Directive. ⁶⁸

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⁶⁶ (Tratado De La Unión Europea Y Tratado De Funcionamiento De La Unión Europea. «DOUE» Núm. 83, 2010, págs. 1 a 388)

⁶⁷ (Art. 11 TFUE, 2012)

^{68 (}Mas & Pou. 2022)



4.1. Non-reusable plastic packaging tax.

As a recent change in the tax structure, we see the introduction of Law 7/2022, of April 8, on waste and contaminated soils for a circular economy. The tax on non-reusable plastic packaging is an indirect tax levied on the use in Spanish territory of non-reusable packaging containing plastic, whether it is empty or whether it is presented containing, protecting, handling, distributing and presenting goods.

The main purpose of this law, as it is written on the first article of it, is to establish a legal regime applicable to the placing on the market of products in relation to their impact on waste management, waste prevention, production and management and contaminated soils.

It aims to prevent and reduce the generation of waste and the adverse impacts of its generation and management, reduce the overall impact of resource use and improve the efficiency of such use with the ultimate goal of protecting the environment and human health and effecting the transition to a circular, low-carbon economy with innovative and sustainable business models, products and materials to ensure the efficient functioning of the internal market and Spain's long-term competitiveness.

In this law we find a complete title dedicated to fiscal measures to encourage the circular economy, this title is number seven and it contains articles 67 to 97 relating to this matter.

Chapter one of this title contains articles 67 to 83 and specifically regulates the imposition of a special tax on non-reusable plastic containers.

The taxable event relies indirectly on both the manufacture and importation inside or outside the European Union of such packaging to be introduced into the Spanish market.

Said packagings, that are the object of this law, are: non-reusable plastic packaging, semi-finished plastic products intended for the production of non-reusable plastic packaging and products containing plastic intended to enable the closure, marketing or presentation of non-reusable packaging. And its taxable income is the quantity of non-recycled plastic (in kilograms) contained in the products that we just mentioned where they apply the tax rate of 0,45 euros/kilogram.



The exceptions set forth in this chapter are: plastic rolls used in bales or bales for silage of fodder or cereals for agricultural or livestock use, containers for medicines, among others.

The second and last chapter of the Title consists of articles 84 to 97 and this is where we find the regulation of the tax on landfill disposal, incineration and co-incineration of waste.

The taxable event relies on the delivery of waste to landfills, incineration or co-incineration facilities for disposal or energy recovery. The wastes referred to are: the delivery of waste for disposal in authorised landfills, whether publicly or privately owned; the delivery of waste for disposal or energy recovery in authorised waste incineration facilities, whether publicly or privately owned; the delivery of waste for disposal or energy recovery in authorised waste co-incineration facilities, whether publicly or privately owned.

The tax rates are established according to the type of landfill and waste dumped, as well as depending on the type of incinerator and waste to be incinerated. In any case, no rate higher than €40/ton is established (without prejudice to the fact that the Autonomous Communities may increase it in their territories).⁶⁹

The objective is to reduce waste generation by 15% in 2030 compared to 2010. 70

The European Commission has on several occasions recommended measures to mitigate the effect of the use of single-use plastics in European countries. Not only fiscal measures, but also bans on certain products made of plastics.⁷¹ As well as, along the past years different

As well as multiple reports from the commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions over the years indicating the need for imperative action. In this report, the recommendations for using economic instruments indicate an introduction of mandatory municipal waste taxes for households, accompanied by an indication of the level of

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⁶⁹ (BOE núm. 85, 2022)

⁷⁰ (Crespo & Olson, 2022)

⁷¹ (Parliament Seals Ban on Throwaway Plastics by 2021 | News | European Parliament, 2019)



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recovery with minimum costs for waste management. These financial resources should support sufficient changes in waste management and treatment as well as introduce a harmonised taxation system for waste disposal (i.e. landfilling and incineration) that is operational in all Autonomous Communities. ⁷²

There have been many drawbacks in applying this measure due to the lack of precedent and uncertainty as to whether or not it will be applied. There have been many binding queries from taxpayers. ⁷³

In addition, questions have been raised by agencies regarding the excessive taxation involved in this measure. ⁷⁴

With regard to the targets achieved, we see that the collection as of November 2023 has overachieved than expected for a full year. ⁷⁵ But we have not yet found any studies on the effects of the implementation of this law on the manufacture of single-use plastics.

4.2. Automobile taxation

Automobile taxation is basically made up of two taxes: the Excise Duty on Certain Means of Transport (better known as registration tax) and the tax on mechanical traction vehicles (IVTM).

4.2.1 Excise Duty on Certain Means of Transport.

The Special Tax on Certain Means of Transport (IEDMT) is an indirect state tax applied throughout Spain. Its main objective is to tax the registration, circulation or use of certain means of transport, such as motor vehicles, boats and aircraft, by residents or owners of establishments in Spain. The revenue from this tax goes to the Autonomous Communities, which means that any change in its structure directly affects the Autonomous Communities' financing. Although the Autonomous Communities have the

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⁷² (COMISIÓN EUROPEA, 2018)

⁷³ (PREGUNTAS Y RESPUESTAS IMPUESTO SOBRE EL PLÁSTICO DICIEMBRE 2022, 2023)

⁷⁴ (AEDAF. Asociación Española de Asesores Fiscales, 2022)

⁷⁵ (Agencia Tributaria, 2023)



power to set their own tax rates, none of them have taken over the management of the tax to date.

It was created by Law 38/1992 of 28 December 1992 on Excise Duties. The tax is levied on the first registration in Spain of means of transport, whether by land, sea or air; since the increased VAT rate of 28%, which taxed certain means of transport, was abolished in 2002. In 2002, the collection of the tax was transferred to the Autonomous Communities.

Since 2008, the ETSDMT has incorporated environmental considerations into its design. For cars and motorbikes, tax rates are determined on the basis of CO2 emissions, which encourages the registration of less polluting vehicles. However, for boats and aircraft, the tax remains at a flat rate of 12%, without taking environmental factors into account. The tax rules include numerous exemptions and exemptions from taxation, which means that taxation falls mainly on private means of transport.

In its current form, the IEDMT responds not only to the economic capacity shown by the registration of a means of transport, but also takes environmental considerations into account. In this respect, this tax establishes, for vehicles and motorbikes, tax rates based on CO2 emissions, giving priority, by establishing a zero tax rate, to the registration of the least polluting vehicles and graduating the taxation of the others according to these emissions.

With regard to boats and aircraft, these continue to be taxed according to a fixed tax rate.

A pure specific tax has not been created in which the tax rates are determined exclusively by CO2 emissions, but rather a system has been established, which could be described as mixed, in which the taxable base continues to be the price paid for the means of transport, on which percentage tax rates are applied, determined according to these emissions.

The new structure of the tax has taken account of environmental aspects, but without going so far as to create a tax designed exclusively on the basis of environmental considerations. The economic capacity revealed at the time of registration (purchase) of



a means of transport, expressed essentially through the price paid for it, remains one of the basic elements for quantification.

The proposals for reform of the tax, presented in the White Paper on tax reform, focus on widening emission bands and increasing tax rates to encourage the purchase of low-emission vehicles.

Regarding the effects of the studied tax, research estimates show how, from 2008, when this measure was introduced, it implies a greater penalty for more polluting vehicles and a benefit for those that are less polluting. Similarly, those vehicles that reduce their emissions will see their registrations increase and vice versa. These effects would, in the medium and long term, incentivise producers to produce less polluting cars, competing on price but also on emissions with their competitors.⁷⁶

4.2.2. Tax on motor vehicles.

The Tax on Motor Vehicles (IVTM) is a real, direct, objective and compulsory tax, regulated in articles 92 to 99 of the Revised Text of the Law Regulating Local Treasuries (TRLRHL). The management of this tax was modified by Law 36/2006, of 29 November, on Measures for the Prevention of Tax Fraud, which establishes safeguards for the justification of payment. This tax is the responsibility of the municipalities and is therefore collected by the local councils and is payable in all municipalities in Spain.

The autonomous communities can establish an autonomous tax on the same taxable matter as the IVTM, which would automatically abolish this tax in the corresponding municipalities, with compensation to the municipalities for the loss of revenue.

The taxable event for IVTM is the ownership of mechanical traction vehicles suitable for use on public roads, regardless of their class and category. Tax liability is determined by the ownership of the vehicle and its roadworthiness, established by registration in public registers or the possession of temporary permits.

Exemptions are contemplated for official vehicles, diplomatic vehicles, vehicles of international organisations, ambulances, vehicles for persons with reduced mobility, among others, which must be requested by the interested parties.

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⁷⁶ (Freire-González & Puig-Ventosa, 2013, 33-42)



The taxpayer of the tax is the person or entity registered as the owner on the vehicle's registration certificate. The tax rate is determined in accordance with a table of rates established in article 95 of the TRLRHL, based on factors such as power, number of seats, load capacity or vehicle cylinder capacity.

The rates classify vehicles into six groups and assign minimum quotas in euros to each class, which may be increased by the local councils by applying a coefficient, subject to established limits. It is a periodic tax, with the tax period coinciding with the calendar year. It is progressive, in that the tax liability increases according to the increase in vehicle power.

Lastly, we must highlight the section on allowances, as this is where the achievement of environmental objectives becomes apparent.

We are therefore faced with three of an optional nature, which are applied either to the rate or to the increased rate, depending on the applicable tax ordinance.

The first bonus is up to 75% depending on the type of fuel consumed by the vehicle in question, with the most environmentally friendly fuel receiving the highest bonus.

There is another bonus of up to 75% depending on the characteristics of the engine and how it affects the environment, working in the same way as the previous bonus.

On the other hand, there is a 100% bonus on those vehicles considered to be historical vehicles that are at least 25 years old.

Finally, there is an obligatory bonus for those vehicle owners who reside in Ceuta or Melilla, with a 50% bonus. We would qualify this last rebate earlier in the achievement of social objectives.⁷⁷

In the White Paper on Tax Reform (hereafter LBRT), experts propose the "greening" of IVTM. This would consist of replacing the current tax design, which is based on fiscal power, with indicators that reflect environmental damage, thus penalising the most polluting vehicles.

Currently, this tax has a limited extra-fiscal character, as the optional rebates that can be introduced by municipalities have little impact on the total tax collection. Reform

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^{77 (}Centro de Estudios Fiscales.2024)





proposals include modifying the tax rate according to the CO2 emissions of vehicles, introducing subsidies for vehicle renewal and exploring the possibility of a new tax based on vehicle use.⁷⁸

⁷⁸ (ESTUDIO SOBRE EL IMPUESTO ESPECIAL SOBRE DETERMINADOS MEDIOS DE TRANSPORTE Y SOBRE EL IMPUESTO SOBRE LOS VEHÍCULOS DE TRACCIÓN MECÁNICA, 2022)



5. Political goals.

The emanation of fiscal reforms aimed at achieving political objectives is a dynamic and multi-faceted area of governance. This interplay between fiscal policies and political aspirations has given rise to a series of reforms that transcend traditional fiscal frameworks, leading to a deliberate and qualified approach to shaping the social dynamics that are characteristic of the extra-fiscal function of taxation, the subject of analysis in this paper.

The marriage of taxation and policy objectives has driven a number of transformative initiatives, reflecting the profound impact that strategic tax measures can have in shaping the course of governance. This intersection serves as a model for innovative policymaking, where taxation emerges not just as a revenue-generating tool, but as a powerful instrument used strategically to shape behaviour, incentivise certain outcomes and bring about social change in line with broader political visions.

Delving into the reform landscape in this context offers insight into the deliberate design of fiscal policies to serve as levers of influence, used not only with the aim of bolstering financial resources, but also with the aim of effecting significant changes in social norms and structures. By entering into this complex scenario, one can perceive the subtle but significant role that taxation plays in the realisation of political agendas, providing a lens through which to understand the symbiotic relationship between fiscal strategies and the achievement of overall policy objectives.

In the Spanish context, the strategic use of taxation as a means to achieve political objectives has been a focal point, giving rise to a spectrum of reforms that intricately intertwine fiscal policies and political ambitions. This dynamic interplay reflects the evolving governance landscape in Spain, where deliberate fiscal measures are crafted not only to address economic imperatives, but also to align strategically with broader political visions.



5.1. Tax amnesty 2012.

By means of Royal Decree-Law 12/2012, of 30 March, which introduces various tax and administrative measures aimed at reducing the public deficit. Mariano Rajoy's government introduced what is known as tax amnesty. It is a concept without any definition in the regulatory texts but we turn to the authors to find a definition such as that of Lerman: "tax amnesty is understood as a measure or set of measures with the aim of condoning penalties or sanctions of a civil and criminal nature for taxpayers who voluntarily admit not having paid the tax debt, or having done so partially, of the taxes corresponding to previous periods, and who now declare them in full". ⁷⁹ The objectives of tax amnesties include an immediate tax collection objective, thus increasing tax revenues. ⁸⁰

In addition, regularisation without penalty will lead to a consequent recovery of income that had remained hidden until now, improved compliance with tax obligations in the future, as well as a more equitable distribution of the tax burden. On the other hand, it is a way to increase the knowledge and control of tax bases, serving as a guide to avoid future evasion. Finally, it can be a transitional period towards a stricter tax regime.⁸¹

The main reason for the approval of this amnesty was tax collection. In addition, to promote participation, the government announced a package of measures to combat tax fraud.

Among the effects of the amnesty is the collection of almost 1.2 billion euros announced by Cristóbal Montoro, Minister of Finance at the time. In spite of announcing it as a success, it was half of the forecasts established.⁸²

We must highlight the great controversy that this Royal Decree-Law entailed in terms of its unconstitutionality. In fact, the Constitutional Court declared unconstitutional the type of regulation used to approve this Royal Decree-Law by means of the STC no. 73/2017, of 8 June 2017. Article 86 CE (Spanish Constitution) states that in cases of extraordinary and urgent need, the Government may issue provisional legislative

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⁷⁹ (Lerman, 1986, 325)

^{80 (}Álvarez-garcía, 2012, 225, 7-11)

^{81 (}López Laborda & Rodrigo Sauco, 2002, 121-153)

^{82 (&}quot;Hacienda Recauda 1.200 Millones Gracias a La Amnistía Fiscal, La Mitad Del Objetivo," 2012)





provisions that will take the form of Decree-Laws, with the tax amnesty being a matter that was not considered as such.

However, it should be noted that the announcement of the amnesty coincides with the dates prior to the general elections.⁸³

5.2. Reduction of Personal Income Tax and Corporate Income Tax

In 2015, the Popular Party's government introduced text Law 48/2015, 29 October, General State Budget Law for the year 2016, lowering both the personal income tax (IRPF) and The Corporate tax (IS).

In personal income tax, the maximum deduction limit for health insurance premiums paid when calculating net income in direct assessment is increased in order to increase the amount of exempt remuneration for work in kind derived from premiums when the person has a degree of disability equal to or greater than 33%. In addition, in the periods corresponding to 2016 and 2017, there is an increase in the amount of certain magnitudes when the parameters required to apply the objective assessment method are exceeded. Specifically, for 2016 and 2017, the limits relating to the gross income obtained in the set of economic activities and by volume of purchases are raised.

With regard to corporate income tax, the way in which the tax incentive for the reduction of income from specific intangible assets (patent box) is calculated is modified, in order to move away from the agreements adopted by both the EU and the OECD.⁸⁴

The general elections in 2015 took place on 20th of December which means these reforms were approved just a couple of weeks before them. ⁸⁵

Given the chronology of events, this reform could have been approved with the aim of achieving political objectives, such as staying in government.

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^{83 (}López López & Campione, 2014, 103-124)

^{84 (}Ilustre Colegio de Abogados de Madrid, n.d.)

^{85 (}Navarrete, 2015)



5.3. Increase in the minimum wage

In 2019, there were two elections, one in April and another one in November and a couple months prior to the first elections, the Socialist Party approved a rise of more than 20% in the minimum wage, which corresponds to the highest percentage increase in the previous four decades.⁸⁶

On the other hand, in 2024, there has been another increase in the Minimum Interprofessional Wage introduced in Royal Decree 142/2024, of 6 February, which amends the Personal Income Tax Regulations, approved by Royal Decree 439/2007, of 30 March, on the subject of withholdings and payments on account, which is accompanied by a modification of Personal Income Tax in which the minimum amount exempt from withholdings in the payroll is increased to equal it to the minimum interprofessional wage. ⁸⁷

5.4. Amnesty 2024.

In 2023, there were a lot of political tensions in our country, thus, by Royal Decree 828/2023 of 16 November appointing Pedro Sánchez Pérez-Castejón as President of the Government, the President of the Government became it thanks to the support of other political parties with which He negotiated. ⁸⁸

By means of Royal Decree Law 21/2012 of 13 July, on liquidity measures for public administrations and in the financial sphere, the government made a system known as FLA available to the different Autonomous Regions, the aim of which was to provide temporary and voluntary liquidity support so that the Autonomous Regions could meet their financial needs while there were difficulties in accessing the financial markets.

One of the negotiations carried out by the President of the debt with the political party "Esquerra Republicana Catalana" that affects fiscal issues was the cancellation of the debt that Catalonia has with the Spanish State due to the voluntary programme known

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^{86 (}Aprobada La Subida a 900 Euros Del Salario Mínimo Interprofesional Para 2019, 2018)

^{87 (}Díaz & Álvarez, 2024)

⁸⁸ (A-2023-23302 Real Decreto 828/2023, De 16 De Noviembre, Por El Que Se Nombra Presidente Del Gobierno a Don Pedro Sánchez Pérez-Castejón., 2023)





as Autonomous liquidity fund (FLA); Catalonia has a debt of more than 15,000 million euros that will be cancelled once this measure is applied. ⁸⁹

Another measure under consideration involves the reform of the current tax system, with the proposal of "singular" financing for Catalonia and tax management. 90 This will have an effect on the Spanish public deficit and therefore on the tax measures of all Spaniards.

On 14 March 2024, the amnesty law was approved in the Congress of Deputies to continue its processing in the Senate, despite strong opposition from opposition political parties, as well as renowned judges and jurists ⁹¹ and we will have to wait for the application of its effects to be processed in May.

⁸⁹ (El Estado Condonará 15.000 Millones De Deuda a Cataluña Y Se Abre a Asumir La Del Resto De Regiones, 2023)

^{90 (}FORBES, 2023)

⁹¹ (B., 2024)





6. Conclusions.

Throughout this study, we have explored how tax reforms can transcend their traditional function of raising revenue for the state and become powerful tools for influencing the behaviour of economic agents, promoting social equity, fostering environmental sustainability and achieving other public interest objectives.

Firstly, it is essential to recognise that tax reforms with non-budgetary objectives represent an evolution in the way we broadly understand the role of the tax system in society. Traditionally, taxes have been used solely as a means of financing public expenditure and maintaining fiscal stability. Increasingly, however, their potential to address broader challenges is being recognised and realised, as we have outlined in this report.

Extrafiscality is a set of tax tools that, apart from their revenue-raising objective, seek to influence taxpayers' behaviour in order to achieve economic, social, environmental or political objectives. In this context, a fundamental distinction is made between pure extra fiscal taxes and those with extra fiscal purposes, which incorporate in their structure certain tax benefits aimed at fulfilling constitutional or public interest purposes. 92

Furthermore, it is important to address that the effectiveness of tax incentives depends to a large extent on their design and implementation. It is crucial that these benefits are correctly calibrated and transparent in their application, so that they do not generate market distortions or disincentive socially desirable behaviour. Continuous monitoring and evaluation is also required to ensure that tax incentives are fulfilling their purpose and to adjust them where necessary.

However, the problem arises because each case is different and although there are similar reforms, depending on the objective to be achieved and the means to achieve it, it can be either a success or a failure. Therefore, it is imperative to closely study each one in a different way. We see the need to carry out prior studies, looking at reports by international organisations and/or experts, as well as previous experiences, both our own and those of other countries, i.e. reforms implemented by other countries.

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 $^{^{92}}$ ("Algunas Notas Sobre La Extrafiscalidad Y Su Desarrollo En El Derecho Tributario," 2014)



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