



El sistema de financiación de las CCAA de régimen común y la desigualdad de la recaudación regional (1986-2007) [

Asociación Española de Economía Aplicada, ASEPELT, 2010

text (article)

Analítica

Since January, 2010, there's a new public financing agreement for the Spanish regions. This is based on the fiscal responsibility, expanding the regulatory capacity of some taxes and increasing the territorialized participation in the Income Tax (PIT), values added tax (VAT) and some special taxes (IISS). According to that agreement, the revenues decentralized of VAT and excise duties are distributed among the Autonomous Communities (CCAA) in terms of consumption rates, while the personal income tax revenue is distributed according to the amount declared by the persons living in each Autonomous Community (CA). This article treat on transfer of tax revenue between regions in the three taxes, due primarily that the tax pay is made in the CA of taxpayer's residence regardless of where the taxable event ccurs. The findings justify the income distribution for IISS and VAT based on territorialized consumption, but not the regional distribution of personal income tax which is distributed according to revenue of residents

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Tipo Audiovisual: Decentralization interregional income displacement concentration indices equity and efficiency in tax collection Descentralización traslación tributaria interterritorial índices de concentración equidad y eficiencia en la recaudación

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