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15 INCOME TAXATION 5TH Edition (BY: VALENCIA & ROXAS) SUGGESTED ANSWERS Chapter 4: Gross Income CHAPTER GROSS INCOME Problem - TRUE OR FALSE True True False - Religious officer's income is subject to income tax True True False - The basis of tax is the amount of debt

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While there is no change to the state part, Comunidad Valenciana has changed its rates to reduce the regional portion for taxpayers with lower incomes and increase it for those who earn over €50,000 a year. The combined table for 2017 is: Taxable base (€) Tax rate. Tax on band (€) 0 - 12,450. 19.5%.

The tax landscape in Comunidad Valenciana in 2017 ...

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Trading profits, other income and capital gains are liable to corporation tax at the rate of 25% (28% on 2015). Special tax rates are chargeable on portfolio investment funds (1%), on mutual insurance societies (25%), on co-operatives (except for capital gains) (20%), and on non-profit institutions (10%).

Taxation in Spain - YES Valencia

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