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Título del TFE: Análisis del Impuesto sobre Bienes e Inmuebles de la Iglesia Católica
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Abstract (resumen de 100-250 palabras):

The Catholic Church in Spain is currently exempted from Real State Taxes (IBI). This exemption is due to an international treaty as well as the Patronage Law that applies to several collectives. In recent years a debate has started regarding what may be considered a privilege, but without any kind of fiscal rigor as to what is the true impact of this exemption or as to the social work done by the Catholic Church. Both questions have been analyzed regarding Pamplona and the Archbishopric of Pamplona and Tudela, both regarding the properties and the fiscal values (cadastre) of the Real State. The final result shows how the social work provided by the Archbishopric through its dependent organizations is equal to about more than twenty times the total exemption from Real State Taxes.

Materias o Palabras claves (máximo 5):
Catholic Church, Archbishopric, Pamplona, Exention, Property Tax.