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UNDERGRADUATE THESIS PROJECT OF THE / TRABAJO FIN DE GRADO EN
INTERNATIONAL PROGRAM OF BUSINESS AND LAW / PROGRAMA
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TAX IMPLICATIONS FOR NEW JOB POSITIONS / IMPLICACIONES FISCALES DE LAS
NUEVAS PROFESIONES.

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Abstract.

Social networks connect us everywhere. Today, Internet allows everyone to work from any location, revolutionizing the modern world while requiring a reconsideration of the current tax system. This paper aims to identify the most popular emerging jobs that are contributing to social, technological and fiscal transformation. Particularly, the position of influencers and Youtubers, as well as their applicable economic and legal regime. Particular emphasis is placed on the coronavirus crisis, which led to an unexpected expansion of new jobs. Furthermore, potential threats resulting from offshoring and fiscal migration practices are addressed, as well as proposals to mitigate the negative aspects of these operations. As a case study, a simulation of the Spanish and Andorran personal income, corporate and VAT returns of one of the YouTubers involved in the controversial relocation to Andorra is calculated, with the aim of contrasting tax pressure of both countries.

Key words: Youtubers, Influencers, Offshoring, Fiscal migration, Fiscal awareness.

Resumen.

Las redes sociales nos conectan con cualquier lugar. Internet nos permite trabajar desde cualquier parte del mundo, revolucionando el sistema moderno y haciendo necesario replantearse el régimen fiscal actual. El objetivo de este trabajo es identificar las profesiones emergentes más populares que están contribuyendo a la transformación social, tecnológica y fiscal. En particular, la posición de los *influencers* y los *Youtubers*, así como el régimen económico y legal de aplicación. Se hace hincapié en la crisis del coronavirus, que ha supuesto una inesperada expansión de nuevos trabajos. Asimismo, se abordan las potenciales amenazas resultantes de prácticas de deslocalización y migración fiscal, así como propuestas para mitigar sus aspectos negativos. La polémica deslocalización de un Youtuber español se emplea como caso de estudio, presentando una comparativa entre las declaraciones de IRPF, sociedades e IVA de España y Andorra, con el fin de evaluar la presión fiscal de ambos países.

Palabras clave: *Youtubers*, *Influencers*, Deslocalización, Migración fiscal, Conciencia fiscal.

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Abbreviations.

IS.	Corporate Income Tax / Impuesto de Sociedades.
CNMV.	National Securities Market Commission / Comisión Nacional del Mercado de Valores.
EU / UE.	European Union / Unión Europea.
General Advertising Act.	Law 34/1988, of November 11, 1988, General Advertising Act. / Ley 34/1988, de 11 de noviembre, General de Publicidad.
SS / RGSS.	General Social Security system / Régimen general de la Seguridad Social.
IRPF Act.	Personal Income Tax Act / Ley 35/2006, de 28 de noviembre del Impuesto sobre la Renta de las Personas Físicas.
RETA.	Social Security regime for Self-Employed Workers. / Régimen de la Seguridad Social para Trabajadores Autónomos.
SMI	Minimum Inter-professional Salary / Salario Mínimo Interprofesional.
STS	Spanish Supreme Court Ruling / Sentencia del Tribunal Supremo.
U.S. / E.E: U.U.	The United States / Los Estados Unidos.
V.A.T.	Value Added Tax / Impuesto sobre el Valor Añadido.

VAT Act.

Law 37/1992, of December 28, 1992, on Value Added Tax. / Ley 37/1992, de 28 de diciembre, del Impuesto sobre el Valor Añadido.

W.T.O. / O.M.C.

World Trade Organization / Organización Mundial del Comercio.

1. PRELIMINARY CONSIDERATIONS.

Internet is here to stay. It has arrived and disrupted traditional standards. What years ago were considered hobbies, are now new high-paying jobs. There are advertising agencies representing these new professionals and commercial fights between the biggest companies to promote their products. Behind followers and likes, there are millionaire transactions and many open fronts. On top of that, the complete absence of a legal framework governing the peculiarities of these new occupations.

These new jobs require the renovation of the traditional system. These new professions no longer expect working within the boundaries of a country, but Internet allows them to work wherever they deem convenient. As a result, strategic decisions are made in search of the lowest tax rates. Consequently, this power of choice triggers trade wars between countries to capture the millionaire incomes of these new professionals. In other words, any person may work in a remote country and then report earnings coming worldwide, as long as they own a computer and Internet connection.

In particular, the coronavirus crisis has accelerated a process that was not yet expected. From one day to the next, thousands of companies were compelled to embrace teleworking, an option that is now preferable for many. This has encouraged those seeking quieter areas to live in, to opt for teleworking and relocate in other countries. Among the most desirable options, Spain holds a privileged position. Likewise, thousands of Spanish young people leave the country every year in search of better working conditions in other neighboring countries, leading to a massive brain drain issue.

Should the State reform the tax system to attract talented people? Shall taxes be reduced and compensate this decrease in public revenues from another source? How to adapt to these new jobs? How should the notion of tax resident be applied? These are some of the questions this report aims to answer.

2. NEW PARADIGM OF SOCIAL CREATORS: INSTAGRAMMERS & YOUTUBERS.

2.1 Influencer: concept & definition.

Content creators are the new trend. They are known as influencers, because they reach thousands of people. This word of English origin used worldwide means, according to the Royal Academy of the Spanish Language: "influencer is an Anglicism used in reference to a person with the ability to influence others, mainly through social networks". There are several classifications according to the media influencers choose (Youtubers, Instagrammers, Tiktokers, Twitch, Bloggers), or according to whether they have acquired their fame through a social network (native influencer) or fostered the reputation they already enjoyed (non-native influencer); or even differentiated by their number of followers (nano, micro, medium, macro and top) (Egea, 2021). This report will focus on the figure of YouTubers, in particular a top YouTuber (more than 10,000,000 subscribers on YouTube), although it is extensible to the rest of influencers.

These professionals are most active in the fitness, health, videogame, and makeup industry. Influencers used to be high-performance athletes or filmmakers, who were impossible to contact unless it was through their agents. Today, they are ordinary people who have managed to consolidate an important audience, thanks to the content they share on their social networks.

This report aims to evaluate the fiscal obligations of these new entities, in an industry characterized by its scarce regulation. For many, a job that provides enough income to live comfortably. It also presents great difficulty given that part of this income is received in kind and by means that are difficult to trace by the Tax Agency. Additionally, this paper addresses the latest controversies regarding these professionals and the notion of tax awareness.

2.2 Evolution of these new job positions & remote working.

Influencers are the major marketing tool nowadays. The trend is upward, as for many it is already a dream job. The data on Internet consumption supports this growing trend, which does not seem to be slowing down any time soon. In fact, the *2021 Social*

Networks Study (Interactive Advertising Bureau, 2021) indicates that the penetration of Social Networks remains very stable (85%), with WhatsApp, Facebook, Instagram, YouTube and Twitter being the social networks that dominate the scene in Spain. On average, a person spends 1.19 hours online, following a growing tendency. The role of influencers is such that 48% of users declare that they follow brands on social networks, considering them to be an important source of information in the purchasing process, with 45% declaring that social networks have influenced the final purchasing decision. In fact, the *II Study of Advertisers with Influencers* of 2020 (SocialPubli, 2020) reveals that 74% of the surveyed advertisers have hired influencers, with 89.2% considering them highly effective. This is how influencer marketing is created, capable of generating considerable sums of money. The following diagram illustrates the notion of influencer marketing and the interest of brands in attracting influencers to advertise their products and services:

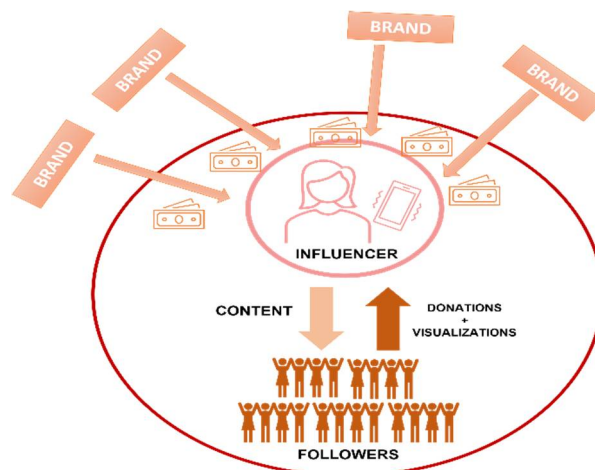


Diagram 1. Influencer marketing. Own elaboration.

These professionals are considered innovators who have developed the "creative economy" (Fernández, 2021, p.46-47). This concept refers to the activity of those businesses that were created by independent creative entrepreneurs who managed to make an economic return on their skills and content. In this sense, it is not only important to have a catchy idea, but rather to make the business profitable, an aspect that is only achieved by a few. Such is the importance and visibility of these professionals that they face higher penalties in case they commit a crime. Specifically, if the content published is constitutive of a criminal offense, the courts already consider the number of likes as an aggravating factor in the penalty (Galisteo, 2021). Thus, the control of these professionals is also jurisdictional, since they may face higher penalties if the allegedly illegal content has been made through a social network reaching large audiences.

This study indicates that the most popular content generated and interacted with on Social Networks are promotions (89%) (Interactive Advertising Bureau, 2021, p.61). Nonetheless, their revenues come from multiple sources: from the platforms where they operate, advertising and sponsorship of brands, sales commissions, subscriptions to their channels, donations paid by their followers, gifts and in-kind remuneration, among others (Egea, 2021, p.26). As a result, the income earned by some of the most important influencers reaches into the millions. This sector has been criticized for its lack of transparency since many profit from the legal loopholes in this sector to evade existing tax regulations. Especially, the ones that earn smaller sums of money, since it is challenging to trace them, while those who earn large quantities of money are precisely the ones who may relocate.

Along with the development of new technologies, the coronavirus crisis is one of the factors that has played a major role in the offshoring of workers. There are many reasons why workers may prefer teleworking to face-to-face work. Among them, flexibility, work-family compatibility, environmental impact, or comfort. In any case, there is little doubt that the crisis of the coronavirus has anticipated the process of technological innovation, to the point that telework, or mixed models are now proposed as a popular alternative to workers. The crisis of the coronavirus led to its massive implementation, producing the delocalization of many jobs. In response to this situation, many companies opted to relocate to cheaper locations and leave buildings located in the center of large cities. Similarly, many workers decided to opt for teleworking and carry out their work from paradisiacal or quiet places, where before no one thought that they could do anything other than holiday tourism. Thus, teleworking has brought a new consideration and revolutionized traditional occupations, causing many countries to compete to attract these teleworkers. It is not surprising that areas that used to live of tourism now want to attract permanent and long-term workers with high purchasing power who can work remotely and enjoy the luxuries of a vacation.

Teleworking represents a great opportunity both for companies, which may access to offshore talent, as well as for professionals, who can decide the most suitable place to provide their services in a dependent manner. In view of this situation, it is of special relevance to analyze the tax framework applicable to these new situations. Thus, teleworking has proved to be an effective mechanism for preserving jobs and ensuring

the continuity of economic activity in the context of COVID-19. Companies are likely to intensify their commitment to digital transformation after the coronavirus crisis. In fact, video conferencing platforms such as Zoom, Google Meet and Microsoft Teams have climbed from 10 million to 300 million (Iqbal, 2021) in just five months, being the most downloaded applications in April and May 2020.

There seems to be no turning back: 32.6% of all employees in Spain could potentially perform their work remotely, not counting all those who have voluntarily decided to implement it. In 2019, only 8.3% of employed people in Spain resorted to the option of working from home, either regularly or occasionally. Spain was clearly below the EU average (16.1%) and the leading economies in teleworking in the Eurozone, such as the Netherlands (37.1%) and Luxembourg (33.1%) (Bras & Schaefer, 2020). Countries with higher weight of high value-added services such as information and communications or financial services report higher percentages of remote working. Spain, with greater presence of construction or retail trade, reported lower percentages. Now, teleworking constitutes one of the preferred work-life balance alternatives in many companies. The key aspect in this situation is the concept of tax residence. A natural person is a resident in Spanish territory when, alternatively:

1. Residence of the taxpayer for more than 183 days in Spain, during the calendar year. Sporadic absences will be also computed to determine this period of permanence in the Spanish territory, unless the taxpayer proves his tax residence in another country.
2. The core business and economic interests are in Spain, either directly or indirectly.
3. Residence in Spain of the non-separated wife or husband and/or dependent children. This last criterion admits proof to the contrary.

Therefore, in the light of these requirements, the worker will maintain the residence in the place where he develops his remote job under a criterion of permanence in this territory. That is to say, if Spain manages to attract foreign workers who want to enjoy both the climate and the Spanish lifestyle, which would entail that, they would be taxed in our country, contributing significantly to the Spanish economy. Likewise, if the tax regime in Spain is far superior to that of neighboring countries, it will not be unusual for some to move to other countries to pay fewer taxes.

Under the economic criteria established in the second provision, it is also possible that the country where the company is located is considered the place where the employee should be taxed. This case is common when the employee working remotely moves to the company's headquarters temporarily, especially in the common mixed models (Bescós, 2021). Given the attractiveness of Spain, this consideration would be detrimental to the Spanish tax system. Considering the subjectivity of this criterion, a conflict between two countries may arise. In the event of a possible conflict of residence, the applicable rules of the international double taxation treaties should be considered, if they exist. These treaties will generally rule in favor of the country where the person maintains a permanent residence. If there is one in both countries, the place where the teleworker has his center of vital interests will prevail, understood as the closest personal and economic relations.

Many influencers have chosen to move to other countries where taxation is lower. The profile of these are young people, with no children in their care, enabling them to move easily from one territory to another. In this scenario, those states that usually lose telecommuters claim the establishment of intermediate solutions that allow them to receive part of the salary of displaced workers, considering that it is in their country where the company pays the salaries. Nevertheless, this intermediate solution is restricted to those cases in which the teleworker is temporarily displaced to the country where the company is located.

In the end, teleworking is emerging as an attractive alternative to both workers and businesses, which may facilitate flexible working conditions, enhanced reconciliation of work and family life or the possibility of living in areas farther away from large cities. In other words, it could improve significantly the quality of life and achieve both less congested and cleaner cities.

3. LEGAL FRAMEWORK: EL RUBIUS CASE STUDY.

3.1 Main tax obligations.

This section addresses the principal tax obligations of an influencer. As many of them do not differ from those of an ordinary worker, this paper focuses on the unique characteristics of this occupation. In the light of the above, there is little doubt that this profession is an economic activity, subject to tax regulation. Despite its scarce regulation,

influencers must comply with their tax and social security obligations like any other worker. This is the understanding of the Spanish Tax Agency, which has intensified its controls in recent years.

3.1.1 Registration Statement and NIF Application.

The very first thing an influencer must do is to decide how to incorporate. They have two options: either work as a freelancer or set up their own company. There is currently a tax gap (*La brecha fiscal entre autónomos...*, 2021, p.46) between self-employed and corporations as the latter enjoy a maximum rate of 25%, while the self-employed rate is calculated on the basis of labor income.

If they choose to register as a freelancer, they must register under the Special Regime for Self-Employed Workers, known as RETA. The first step for those developing economic activities and paying income subject to withholding and payment on account is to apply for registration in the “Censo de empresarios, profesionales y retenedores” by means of form 036 or 037, depending on whether or not a simplified application is required.

Not all those who conduct their own activity must be registered under this regime, but the criterion of regularity or *habitualidad* is used. However, this concept is uncertain, since a person who dedicates the whole day to a profession is as regular as a person who dedicates two days a week every week. As a result, the Supreme Court issued a ruling in 2007 defining this notion. The threshold is the exceed of the Minimum Interprofessional Wage (hereinafter, “SMI”). The SMI established in 2021 was set at 32.17 euros per day or 965 euros per month, depending on whether the salary is fixed by days or months. Therefore, if freelancers do not exceed the minimum wage, they do not have to register in the RETA. However, when it is the courts the authorities to resolve these types of issues, it is not that simple. Freelancers are still sanctioned by some administrations, and it is only after an arduous process of litigation that they may win the case. In sum, unless a freelancer earns less than 1.000 euros, it is necessary to register. Given the small amount of the exempt amount, most content creators must be registered.

Nonetheless, the Social Security follows an independent criterion, understanding that all those who perform a habitual, personal and direct activity obtaining a profit in

exchange must register, regardless of the earned income. Moreover, the Spanish government introduced a flat rate, which allows new self-employed to pay sixty euros per month to the Social Security instead of the 294 euros that constitute the minimum monthly fee in 2021 (Cortés, 2021). This rate is applicable during the first twelve months after the start of the activity that may be extended up to two or three years, as an incentive for new entrepreneurs.

Secondly, the influencer must register under a specific category of those included in the Royal Legislative Order 1175/1990. The Tax Agency understands that the mere exercise of any economic activity specified in the aforementioned royal order or any other of a business, professional or artistic nature not specified therein, will generate the obligation to file the corresponding tax return and to pay this tax. Thus, it considers as professional, entrepreneurial, or artistic in nature any activity involving the management of means of production and human resources, or one of both, for the purpose of participating in the production or distribution of goods or services on one's own account.

Although these professions are not expressly regulated, the Binding Resolution of the Directorate General of Taxes, V0992-16 of March 14, 2016, clarifies this question. Particularly, the tax authorities consider that unspecified activities will be provisionally classified within the heading corresponding to the activity to which they are most similar in nature, thereby facing the same tax rate.

The aforementioned query solved the question of a taxpayer who periodically uploaded videos about video games on his YouTube channel as a hobby. He decided to regularize his tax situation because a Canadian company offered him an assignment of space on his channel to insert advertising in exchange of monetary compensation. In this case, the authorities resolved that the taxpayer should be registered under heading 961.1, "Production of cinematographic films (including videos)", which allows for the sale, reproduction and rental of the films produced (including videos), including any activity related to the production; or in group 844, "Advertising, public relations and similar services", for the broadcasting of advertising.

This group includes advertising agencies or companies engaged in the creation and dissemination of advertisements or advertising information campaigns, electoral propaganda, institutional or public communication and corporate image, as well as other

advertising companies in their different modalities, such as advertising media exclusivity, outdoor advertising, direct advertising and direct marketing, distributors and purchasing centers or advertising studios. It also contains those companies engaged in public relations, advertising sales promotion, gifts and, in general, any independent advertising service. Undoubtedly, this description could fit perfectly with the activity of content creators or influencers.

Nevertheless, some experts suggest other categories for creators of short and improvised videos, characteristic of the influencers who operate on Instagram and other social networks (Fontana, 2021). Particularly, they consider best applying other general headings such as 899: "Other service-related professionals"; or 751: "Advertising, public relations and similar professionals". There are exceptions to this consideration, such as the one resolved by the binding consultation V 3065-17 about a person who wrote product reviews on a website in exchange for compensation, considered to be a capital gain, since it was a circumstantial fact that did not involve any personal or material means. In short, these entities must register under heading 844 if they receive income from advertising; 961.1 if they upload videos to the Internet or 899 as a "disaster box".

In other words, irrespective of the economic income generated, influencers perform a taxable event levied by the IAE. However, they will be subject but exempt (Egea, 2021, p. 35-36) if they are private individuals or legal entities with a net turnover of less than 1.000.000 euros.

The following sections focus on the current controversy of the famous Spanish Youtuber, El Rubius, who decided to flee Spain last January 2021 and relocate to Andorra in order to pay lower taxes. El Rubius, whose given name is Rubén Doblas Gundersen, is a Youtuber dedicated to the publication of entertainment videos. He is the largest Youtuber in Spain and one of the top in the world, reaching more than nine billion views and forty million subscribers. In this particular case, his tax returns for 2020 in Spain will be calculated with estimated data. The drafts of the Corporate Income Tax, Personal Income Tax and VAT returns are not far from reality (Annex 8.3), as they are close to the amounts reported during the given period. The common tax regime will be applied, and Madrid shall be considered since it was his place of residence prior to his departure and the region enjoying the lowest rates.

Regarding his personal characteristics of interest to the tax authorities, he was born on February 13, 1990 and files individual tax returns. Particularly, option 844 under group 1 of commercial business activities will be chosen.

3.1.2 Personal income tax and deductible expenses.

Content creators shall face the payment of their personal income tax on their annual income, social security contributions and value added tax from their invoices every quarter. Alternatively, they may set up their own company, an option chosen by those generating large incomes. As a result, they will face the payment of the Spanish Corporate Income Tax. In the ordinary regime, there is a general rate of 25% on profits. In certain cases, lower rates are applicable, such as the 20% of the cooperative regime, or the 15% of entrepreneurs during its two first years of life. This last case could be the option for many of these individuals. Therefore, the logic seems to indicate that in the case of being self-employed and being taxed at a rate higher than 15% or 25%, setting up a company would be the most attractive option. Nevertheless, this section will describe the applicable regime in case of private individuals.

The general rule is to treat the income of influencers as income from economic activities, within group 1 of business activities. Nevertheless, there are three major exceptions: first, in the event that what is exploited is the right of image, it will be considered as income from movable capital (Article 25.4 d) IRPF Law); or as income from employment if there is an employment relationship or as capital gain if compensation is received sporadically for making reviews through a website. In any case, the qualification as income from economic activities will always prevail (Article 17.2 d) IRPF Law) and cannot be considered otherwise if there is self-organization of means and resources (Egea, 2021). The implication of this qualification implies that the influencer shall file the tax return whenever he earns more than 1.000 euros (Article 96 IRPF Law), thus setting a very limited ceiling in comparison with other qualifications such as the income from employment, with the general limit of 22.000 euros per year.

In the study case, El Rubius, runs a limited liability company under the name of Snofokk, S.L., which regularly remunerates El Rubius as a private individual. Furthermore, El Rubius files his income tax return as a natural person and files quarterly VAT returns. In particular, his company remunerates him for an amount of 1.200.000

euros in his capacity as sole director of the company, equivalent to 85.715 euros per month. For the purposes of calculating his income tax return, an additional 450.000 euros has been added for payments in kind valued in accordance with the tax rules and other income derived from his activity. Overall, its operating income amounts to 1.650.000 euros. These data are very similar to those reported in 2020, in which Rubius received at least 1.562.212, 5 euros (Libre Mercado, 2021) just for his position as administrator. This amount was slightly increased due to the income he earns from other business sources.

For the calculation of the net income, known as income from economic activities or *rendimientos íntegros de actividades económicas*, it is necessary to offset deductible expenses. The regulation is contained in articles 27 to 32 of the Personal Income Tax Law (hereinafter, “IRPF Act”) which refer to the corporate income tax rules.

Article 29 lists those assets and liabilities affected. In the case of assets that serve partially the purpose of the economic activity, article 22 considers as not affected those that are used simultaneously for economic activities and private needs, unless the use for the latter is accessory and irrelevant, or those that, being owned by the taxpayer, do not appear in the accounting or official records of the economic activity that the taxpayer is obliged to keep, unless there is evidence to the contrary. Moreover, for those assets that only serve the purpose of the activity partially, the assignment shall be understood to be subjected to the performed activity. Therefore, they will only be deductible if the asset or liability allows differentiation between the individual and professional use, otherwise, in the case of indivisible assets, they cannot be susceptible to partial assignment.

In other words, if El Rubius uses his private home to record videos, it cannot be directly understood that the rents he paid are deductible, unless he clearly differentiates those expenses incurred when recording his videos. It is therefore of particular interest to determine the extent to which the facilities that are used are affected and, in any case, to comply with the principle of bookkeeping in order to justify this deductibility.

As for the calculation of the taxable income, the direct estimation method is applied (Article 30 IRPF Act) since El Rubius earned more than 60.000 euros the previous year. This method consists of subtracting the income obtained in the period minus the expenses incurred. Deductible expenses will depend on the individual case of each taxpayer, since not all of them develop the activity using the same methods. In any case,

deductible expenses include a range of concepts, of which it is worth noting those that are unique to the figure of the YouTuber. For instance, costs employed in the development and maintenance of the website, repairs, conservation and amortization of the equipment, internet connection costs, purchase of any necessary apps, as well as all expenses required for the exercise of their activity (Dacosta, 2021).

Nevertheless, the Treasury Department does not allow deductions of any kind. The fraudulent practice of over-declaring expenses incurred to obtain a lower taxable income is a common action that the tax authorities seek to discourage. The deductibility of expenses is conditioned by the correlation principle, in such a way that those expenses for which it is accredited that they have been incurred in the exercise of the activity. If this link does not exist or is not sufficiently proven, they cannot be considered as fiscally deductible from the economic activity. In addition to this requirement, expenses must also comply with a triple requirement: temporary allocation, accounting records as well as being properly justified. In brief, there are two categories of expenses, those that are clearly deductible, related to expenses directly dedicated to the exploitation of the social platform, the purchase of applications, software maintenance, among others. On a second level, there would be those of a mixed nature that the influencer uses both in his professional and in private life, such as smartphones, internet, and storage, among others. The latter are likely to be limited by the authorities and require close evidentiary control (Egea, 2021, p. 46-48).

Specifically, there is a query that resolves the case of an individual who had a YouTube channel where she periodically uploaded videos, thereby obtaining income from advertising. She wanted to deduct the cost of clothing used in the making of the videos. Applying the aforementioned principles, the Treasury considered her expenses deductible because they fulfilled the principle of correlation. Given that the consultant was dedicated to test the quality of her clothing in her videos, the authorities allowed deductibility exclusively for those clothes that were rendered useless by the creation of videos. This consultation illustrates that it is a case-by-case question. The existence of the required correlation is a fact issue, since the characteristics of the activity performed by the consultant must be proven. However, if she had claimed the clothing expense if she simply uploaded fashion videos with new clothes, even though she was using them for work purposes, it would have been questionable to consider that expense as deductible.

In the case of El Rubius, expenses of 31.780,39 euros are deducted, since most costs required for his activity are deducted in the profit and loss account of his company. Specifically, he deducts expenses for maintenance and per diem as well as rent and royalties for trips he performs for advertising purposes. Furthermore, he deducts utility expenses, insurance premiums to guarantee costly computer equipment used for his activity, the IAE and other tax-deductible expenses. As it is a company with three employees and he acts as sole administrator together with two salaried employees, the tax corresponding to IAE number 844 is 180.39 euros.

As a result, he obtains a general taxable base of 1.618.219,61 euros. Considering that he is not entitled to any tax deduction, net taxable income equals taxable income. Moreover, given that he is under 65 years of age, with no dependent descendants or ascendants, only the minimum amount of 5.550 euros will be applied as *mínimo del contribuyente*, aimed at adjusting personal income tax to the personal and family circumstances of the taxpayer. This taxable base is multiplied by the average statutory rate set in 2020 of 22.18% and the one set in Madrid of 20.73%, resulting in a total state tax liability of 359.022,91 euros and an autonomous tax liability of 335.506,92 euros. In other words, El Rubius would pay a total net tax of 694.529,83 euros. Despite it being a simulated tax return, press reports estimated his 2020 income tax return at 694,398.86 euros. Although business activities are not subject to withholding or payment on account, it is considered that El Rubius performs installment payments for the amount of 330.00 euros in order to split his tax burden, obtaining an amount payable of 335.506,92 euros (Annex 8.3.1, box 0604).

In contrast, when applying Andorran taxation to the same income (Annex 8.4.3), the taxation outcome varies considerably. The first 24.000 euros would be exempt from taxation. The following 16.000 euros would be taxed at a rate of 5%, due to a 50% tax deduction applied to everyone. The remaining income up to 1.618.219,61 euros would be taxed at a rate of 10%. Overall, El Rubius would pay taxes of 158.621,96 euros. In other words, El Rubius would pay more than four times less, barely 23% of the Spanish tax burden.

3.1.3 *Value Added Tax.*

This indirect tax is levied on consumption and involves three main transactions: the supply of goods and services by professionals, intra-Community acquisitions of goods and imports of goods, being the first relevant to this report. In order for the existence of the taxable event subject to taxation, Article 3 of the Spanish Value Added Tax Law (hereinafter, “VAT Act”) requires the existence of supplies of goods and services, performed in Spain. In particular, they may be either habitual or occasional, irrespective of the purposes or results pursued in the business or professional activity or in each particular transaction.

Article 5 regulates the concept of entrepreneur where influencers may fit. These professionals are considered to be persons or entities that carry out professional activities, understood as those involving the management on their own account of material and human production factors or one of them, with the purpose of intervening in the production or distribution of goods or services. Nonetheless, those goods or services provided free of charge are not included under this definition. In any case, the presumption contained in article 3 of the Code of Commerce prevails, thereby the legal premise of the habitual exercise of trade will apply whenever the person advertises its activity by newspapers, posters, or any sign exposed to the public, as well as any establishment conducting commercial operations. In case of doubt, the Treasury clarified this question, as they understood that creators of digital content must be subject to value added tax in the provision of services. This obligation entails that they must pass on a tax of 21 percent for the services they provide to companies (Consultation V1417-20, 2020).

Given the international nature of most transactions within this market, one may wonder if they are considered to be in the territory of application of the tax, Spain. The general rule is to consider the supply of services to occur in the place within the territory of application of the tax (Article 69 of the VAT Act). However, there is an exception that excludes those electronically supplied services. In other words, the Spanish value added tax will be applicable to Spanish content creators, regardless of the origin or destination of the services provided. It is also recommended for influencers to enroll in the Register of Intra-Community Operators (ROI). This register includes companies supplying goods or providing services with other EU businesses. In these cases, the invoice will be exempt from VAT, since it is only taxed in the country of destination.

Among the obligations arising from this tax, content creators or influencers must submit declarations regarding the beginning, modification, and cessation of the activities subject to the tax, request the tax identification number and appoint a representative in the case they are not established in Spain (Article 164 of the Spanish VAT Act). Moreover, they must issue and deliver invoice of every operation, keep accounts and records and periodically submit information regarding its economic transactions and tax returns with third parties as well as intra-Community transactions.

In the case of El Rubius and using form 303 (Annex 8.3.3), let us assume that he reports an accrued VAT of 750.000 and deductible VAT of 250.000. Considering that the general rate of 25% will be applied, El Rubius will pay 105.000 euros in VAT in Spain. If the same amount is reported in Andorra, at the maximum rate of 4.5%, El Rubius will pay 22.500 euros of VAT, barely 22% of what he would pay in Spain. Therefore, El Rubius will pay almost five times less in taxes in Andorra, even considering the highest rate applicable of 4.5%.

3.1.4 Corporate Income Tax.

The tax rate applicable to business income differs among states, constituting a tax incentive for many companies. It is noteworthy the global agreement on a minimum corporate tax rate of 15% recently signed by 136 countries to be applied from 2023. This unique proposal has been developed by the OECD and took almost a decade to achieve. It is estimated to raise an extra \$150.000 billion and limit tax competition between countries (*136 países firman*, 2021). This agreement responds to the growing importance of technology companies, which are the ones that benefit from offshoring facilities. Those countries that have traditionally captured companies due to their low taxation, such as Ireland, Hungary or Estonia, also joined the initiative.

The proposal seeks to homogenize taxes and create a tax framework adapted to the global and high-tech economy, although experts criticize inefficiencies generated by the lack of competition resulting in the creation of state monopolies. Moreover, its application is very limited: 99.93% of Spanish companies will not be affected since it only includes companies with a turnover of more than 20 million euros (De Portillo, 2021b), hard to achieve for the majority of Spanish companies, 99.83% of which are SMEs and micro-enterprises. (*Cifras PyMe*, 2020).

The general rate currently applicable in Spain is 25%, which experts fear will be raised under the new tax plan planned by the government (Gil, 2013). On the contrary, the average European corporate rate in 2021 was 21.8%, three points lower than in Spain. Not only low-tax countries, but also France, Greece, Sweden, Norway or Switzerland opted to lower taxes (Faes, 2021a). In companies that the global tax do apply, many fear that some countries might apply deductions that would nullify the effect of this new policy. Nevertheless, it is worth appreciating the international effort to achieve this historic agreement and the positive direction of global relations. In the future, Europe may seek tougher agreements, as it is a heavily affected by tax avoidance, representing 11% of its net wealth, equivalent to France's GDP of 55 billion euros (Sandri, 2021). The US Biden administration has already launched proposals for a tax penalty on offshoring: a 10% penalti tax called "offshoring penalty surtax" and a 10% advanceable tax credit for those creating jobs in the U.S. known as "made in America tax credit" (Wilkie, 2020).

Regarding tax considerations, setting up a company entirely owned by the influencer is an attractive alternative. This is the option chosen by the YouTuber of the case study El Rubius since it entails several tax advantages: it represents a great reduction in the tax burden, as the company would be taxed at most 25%, far lower than the rate of personal income tax. This alternative is legitimate, although it must be nuanced. It may lead to fraudulent practices, such as allocating personal expenses through the company. It is in these cases where the legality must be questioned. If an influencer sets up a company for the sole purpose of paying lower taxes, neither the courts nor the tax agency consider it certain. In this regard, it is worth noting the decision of the Superior Court of Justice of Catalonia of May 2016 which advocates the total freedom of this practice, while the Supreme Court of October 2007 ruled that the law did not protect the use of a company to perform the services performed by a private individual without the intervention of the holding company. It considered this practice a simple vehicle to collect payment for the services with the sole purpose of reducing the direct taxation of the professional. (España. Tribunal Supremo. (20/03/2007). Sentencia n. 2483/2007. ECLI:ES:TS:2007:2483).

In other words, in the case of incorporation, there must be some additional motive other than obtaining a tax advantage. That is to say, there must be an organization of material and human resources, rather than just the influencer acting personally. In addition, the company must be involved in the traffic, intervening in the operations

effectively. It is imperative that the influencer has a remuneration stipulated by a contract at market value, so that there is no confusion between the assets of the company and those of the influencer (Egea, 2021, p.91-92). Even if these guidelines are followed, there is no guarantee that there will be no difficulties with the authorities due to the personal nature of the activity.

In the event that a company is deemed to be fraudulent by the authorities, the implications are not trivial: the shell company will be taxed as an individual with the corresponding personal income tax rates and sanctions (Article 16.1 General Tax Law). Moreover, if the company does indeed meet the aforementioned requirements, the authorities will be interested to see if the remuneration is valued correctly, according to the rules of related-party transactions (Article 18.2 a) of the IS Law). It is of particular significance to note that the Spanish law sets a maximum of 75% of the company's income to be considered a salary at market price. Therefore, only 25% of the income must remain in the company and be subject to corporate income tax (Egea, 2021, p. 95-96).

Based on El Rubius' example, the company he incorporated, Snofokk S.L., is registered in the Commercial Registry of Madrid with tax identification number B-86726098. This time the Spanish corporation tax return is simulated by means of the 200-tax form (Annex 8.3.2). The society corresponds to code 5915 of the classification of economic or *CNAE* related to film and video production activities. Under the normal method, with assets of 3.825.674 euros (Annex 8.3.1 box 00180) and net income for the year of 1.302.507 euros, the company is liable to pay corporate income tax of 390.752 euros, whereas the real estimation of the press amounted to 376.788,07 euros.

It is particularly noteworthy the profit and loss statement, as this is where the company deducts most of its expenses. With a net turnover of 2.603.146 euros (Box 00255), the main expenses of the company are those related to the salaries of its two employees (102.724 euros, box 00271) with the corresponding social security (33.000 euros, box 00274), the depreciation of fixed assets related to computer and photographic equipment, applications and other means used in the activity (35.088 euros, box 00284), as well as an expense of 1.200.000 euros for external services (Box 00280), corresponding to the remuneration that the company pays to El Rubius as a professional partner of the company. These expenses, adding also the IS correction (Box 00301 and 00302), resulted

in a net result of 1.563.008 euros (Box 00501), which, applying the general Spanish tax rate of 25%, is approximately 400.000 euros.

As mentioned above, incorporation by means of a corporation may be considered a fraudulent practice. Nevertheless, El Rubius has multiplied the number of employees in the company, which is now two, and performs activities through his company effectively. In addition, the company pays him a major part of its income as related operations, specifically, as external services, but this compensation does not exceed 75%, therefore there would be no valuation problems.

In contrast, El Rubius would only pay 156.300,80 euros in Andorra since a flat rate of 10% is applied (Annex 8.3.4.). Once again, the Andorran tax would be 2.5 times lower than the Spanish one, creating a significant comparative disadvantage for the Spanish economy.

The following table summarizes the tax differences in the above-mentioned three major taxes:

Tax type	Reported earnings	Spanish Taxation		Andorran Taxation		Variation in tax
		Net tax quota	Tax %	Net tax quota	Tax %	
Personal Income Tax (IRPF)	1.618.219,61 euros	694.529,83 euros	42.92%	158.621,96 euros.	9.80%	4.38
Corporate Income Tax (IS)	1.563.008 euros	390.752 euros	25%	156.300,8 euros	10%	2.5
Value Added Tax (VAT)	500.000 euros	105.000 euros	21%	22.500 euros	4.50%	4.67
Total	3.681.227,61 euros	1.190.281,83 euros	32.33%	337.422,76 euros	9.17%	3.51

Table 1. Taxation of El Rubius in Spain and Andorra. Own elaboration.

As the table illustrates, taxes in Andorra are 3.51 times lower than in Spain, being income tax and VAT the ones with the greatest gap. In other words, if El Rubius decides to stay in Spain he will pay 1.190.281,83 euros, 32.22% of his income; while if he earns the same but pays taxes in Andorra he will only pay 337.422,76 euros, which does not exceed 10% of his income. In the light of this disparity, the Principality is undoubtedly an attractive alternative for many. These data reflect an alarming loss of competitiveness and attractiveness of the Spanish economy.

3.2 In-kind payments.

Everyone agrees that if one receives compensation within a professional relationship, it must be reported in the income tax. The same logic does not apply when one receives a gift or even a borrowed good instead of money. Clothing, cosmetics, make-up, heavenly trips, luxury cars, even groceries. Thousands of daily publications in which influencers promote a multitude of products that companies have previously supplied to them. All these are considered payments in kind and are subject to taxation.

The complexity lies in their valuation, how to value products that were given as gifts? The market value is the most suitable option. This valorization is required to determine the IRPF rate applicable in each case, considering any kind of payment. Tax Authorities consider in kind payment the use, consumption or obtaining of goods, rights, or services free of charge or at a price lower than the normal market price for private purposes, even when they do not represent a real expense for the person granting them (Article 42 of the IRPF Act).

In general, compensation in kind must be valued at their normal market value (Article 43.1 of the IRPF Act). The market price method assumes that it is valued at the price that any ordinary person would have paid to acquire that good. In other words, if an influencer receives an all-inclusive trip to Mexico at hotel X for free, she must report it according to what it would cost at market price. It may seem surprising, but it is not hard to imagine that those companies providing such gifts deduct them as expenses at market price, so it is consistent that the same consideration is required when reporting it as income to the tax agency.

The latter case is not difficult to imagine, but thousands of products are delivered every day to influencers, being many of little value, which makes them hardly prosecutable by the tax authorities. However, not all products are subject to report. There are some exceptions to this general rule: those items for testing or essential for the collaboration (Moreno, 2021), which are later returned to the company. Similarly, any product that a brand sends as a sample or that is essential to the execution of the promotion will not be considered payment in kind. In other words, if an influencer promotes a car that he/she later returns to the company, or if he/she promotes a clothing collection and signs a contract, where he/she is paid for doing so, the clothing received will not be considered a reportable gift.

There are three special valuation rules (Article 43.1.1.1 of the IRPF Act): the use of a private residence, the delivery or use of motor vehicles and other special cases. As for the use of the private dwelling, tax differs if the house is either owned or rented by the taxpayer. In any case, the rate will not be lower than a 10% applied to the cadastral value or 5% in the case of revised cadastral values, with a limit of 10% of the remaining consideration for the work. Regarding the car, which is a typical payment in kind in this sector, it must not be valued for its whole price, but it is necessary to distinguish between the delivery and the use of the vehicle. In the first case, it will be valued at the cost of acquisition of the vehicle for the employer, including the expenses and taxes levied on the operation, which includes VAT. However, if the vehicle is lent temporarily, the taxpayer must pay 20% of its acquisition costs annually if it is the property of the person who delivers it or 20% annually of the market value if it is not the property of the payer.

In other words, the percentage of use for work purposes will not be taxed, but only 20% of the value of the good for each year the influencer has it. That is to say, if a company delivers a Mercedes A class with a market value of 35.000 euros, the influencer will be taxed only for 20% of that value (Article 48 Bis of the IRPF Regulation), 7.000 euros, each year that they have it in their possession (Trecet, 2019). In the case of a mixed use of the vehicle, both for company purposes and for the employee's private purposes, the taxpayer will only be taxed on the remuneration in kind to the extent that he/she has the right to use the vehicle for private purposes.

Other special rules include insurance, education and lodging valued at the cost to the company; or even loans at a lower interest rate, valued according to the difference

between the applied rate and the legal rate. In any case, the market value will be the reference method in case of valuation doubts.

In short, tax authorities closely monitor payments in kind, which often represent a great benefit for employees, providing significant tax advantage. In the same way, employers may benefit from it because the actual use of a product constitutes a great advertising tool and does not involve the company's liquidity in order to face the payment. In other words, any gift received by influencers must be valued according to the tax rules and declared as income from economic activities as well, otherwise they will be incurring in a tax contingency.

3.3 Double taxation treaties.

Double taxation occurs when the same taxable event is subject to taxation in two different states. Therefore, double taxation treaties are either bilateral or multilateral agreements that seek to avoid this problematic. These treaties are essential to promote foreign investments, both in-country investments and domestic investments abroad, since create a climate of legal certainty and stability. These agreements provide for improved tax treatment of dividends, royalties, interest, capital gains or property rights obtained by companies from one of the signatory countries in the other, while facilitating the resolution of disputes.

There are currently 103 double taxation treaties in force in Spain, 99 of which are in force. This report, however, will concentrate primarily on the agreement signed with Andorra. This is the country chosen by many influencers who decide to leave Spain in search of lower tax rates, generating great social controversy.

The agreement between Spain and the Principality of Andorra to avoid double taxation on income taxes and prevent tax evasion (Durán, 2021) was signed on January 8, 2015, but it was not until February 26 when it entered into force (hereinafter “Treaty”). It applies to any individual resident in any of the two states, affecting personal income tax; corporate income tax; non-resident income tax and local income taxes.

In Spain, the main criterion to be considered several resident for tax purposes is the 183-day rule. Specifically, article 4 of the Treaty establishes a chain of rules to determine the concept of resident:

- If an individual is resident of both states, the place where he has his permanent residence will prevail.
- In case he has one in both countries, he will be resident in the state where the taxpayer maintains closer personal and economic relations, also known as the center of vital interests.
- If it is still not possible to set the latter, the taxpayer will be taxed in the state where he habitually lives.
- If the taxpayer habitually lives in both states, or does not live in either of them, the taxpayer will be considered a resident exclusively of the state of which he is a national.
- Finally, if he is either national of both states or of neither of them, the competent authorities of the contracting states shall settle the case by mutual agreement.

Undoubtedly, escaping the rules set forth in this article is a complicated task. After exhausting the four general rules, the last resort is to reach an agreement between the countries. The problematic of the Youtubers led to believe that only having a residence in Andorra is enough to avoid taxation in Spain. Nevertheless, Spanish authorities focus on the center of interests of these professionals, and, if everything fails, the nationality criterion is a strong tool to consider them as Spanish residents. As the guidelines are quite subjective, it is recommended that the taxpayer reside at least 183 days in the country he wants to be taxed and, as far as possible, link the activities and closest ties in that country.

There is little doubt that Andorra is an attractive alternative for those who can afford to relocate to this country. Nonetheless, not every company resident in Andorra will be taxed there. In fact, if the company has a permanent establishment in Spain, profits are taxed in the state in which the company resides, that is to say, in Spain. Therefore, not all Spanish companies that are close to Andorra may relocate there, since they will be still taxed in Spain if they have production centers in locations in Spain (Article 5 of the Treaty). In the case a self-employed worker provides services to an Andorran company, the Andorran tax rate must be applied, in contrast to the general Spanish rate. Likewise,

withholdings for dividends from companies will be taxed at the rates of the place where the entity resides (Article 7 and 10 of the Treaty).

There are several administrative formalities to perform, but the key one is to obtain a certificate issued by a tax authority (Egea, 2021, p-103-104). As Andorra is not considered a tax haven and has an agreement signed, the special rules of the qualified accreditation of the stay of 183 days do not apply, the certificate is enough, neither a tax quarantine of five years (Article 9.1 a) and 8.2 IRPF Law).

On the other hand, withholdings for income from work are subject to the country of residence of the employee, except if the worker has only performed work in another country. There are also special rules for cross-border workers, such as the 183-day rule, the place where the work center is located, or the existence of additional income in Spain (Article 14 IRPF Law). In any case, the purpose of this paper is not so much to analyze the legal regime applicable to those who decide to leave Spain, but rather to study the reasons behind these decisions, in order to attract talent and investment back.

3.4 Other legal obligations: standards applicable to new professions.

Despite the growing number of influencers, there is little regulation of this profession. Many experts support the extension of existing laws to this figure. This would regulate, even temporarily, the rights and obligations of influencers. It should not be forgotten that they have huge audiences and may influence many consumers.

Nevertheless, experts do not agree on which specific laws should be applied. On the one hand, the Audiovisual Communication Act treats influencers as providers of an audiovisual communication service provider (Article 2). It does not literally match the profession of influencer, but it protects consumers from surreptitious publicity (Article 2.32). Additionally, article 20.1 of the Law on Society Services also protects consumers, as it requires influencers to identify both the commercial communications made by electronic means and the natural or legal person on behalf of whom they are made. The failure to comply with these obligations is considered a serious sanction, with a fine of up to 30.000 euros (Articles 38 and 39). In addition, they could also be considered as advertisers as established in the General Advertising Law (Article 8). This act defines the

notion of misleading and subliminal advertising, which are prohibited under Spanish law. Yet, all these legal provisions do not adequately regulate the figure of the influencer.

It was therefore decided to elaborate a Code of Conduct on the use of influencers in advertising, which entered into force on January 1, 2021. It is binding on all companies that are members of the *Spanish Association of Advertisers and Auto control*, as well as other companies that voluntarily adhere to it. However, it does not require influencers to comply with it, but simply establishes the obligation to refer to the existence of this code in the event that a regulated entity enters into a contract with these professionals. This code focuses on preventing undercover and illicit advertising as well as establishing healthier practices in the industry. It requires influencers to clearly determine generic indications such as "advertising", "publi", "in collaboration with" or "sponsored by" in their posts. The reality is that some influencers keep hiding those words to conceal the publicity purposes of their publications. In the absence of a penalty for non-compliance, mere morality and respect for the consumer is not enough to enforce these basic obligations by some influencers.

It is particularly interesting the definition of consideration, which encompasses payment in cash, free delivery of products, gift vouchers, gift bags, travel, invitations to events, among others (Costas & Monclús , 2021). Thus, it covers a multitude of concepts that were previously undetected. Nevertheless, the challenging aspect is to chase these payments by the tax authorities.

In any case, this industry excels in the absence of legal regulation and improvisation through analogical application of related laws or elaboration of codes with questionable practicality. In any case, it is a sector that both the tax authorities and the CNMV are closely monitoring and demanding a legal framework (Jiménez, 2021). These claims reflect the progress of this market, a step forward, instead of continuing to apply other regulatory frameworks generically. Particularly, the tax authorities announced the use of technology to track down these professionals. In fact, the Treasury advanced the idea of intensifying its actions to detect offshore taxpayers in 2021 in its annual control plan. They are especially interested in those taxpayers who pretend to be living abroad, but who actually hold their center of interests in Spain, evading the tax system.

In the state Annual Tax and Customs Control Plan of January 19, 2021, the Treasury stresses their power to detect whether the presence of national offshore individuals who may be declaring their income according to a fictitious tax residence center. This way, they try to avoid certain taxes in the field of direct taxation by means of fictitious displacements (Spanish Tax Agency, 2021).

In response to this challenge, they are committed to obtain information through the collaboration between different autonomous communities and the public as well as inspection verification actions. The main goal is to achieve compliance with tax obligations in accordance with the principle of contribution and the real economic capacity of taxpayers.

The major techniques are the support of the *Coordination Unit for the Control of Relevant Assets* and the use of big data. This data comes from social networks and information supplied by more than 600 suppliers that collaborate with the Tax Agency, which include suppliers, managers, and anyone who is related to these individuals who may have relevant information for the authorities. In fact, many view the Treasury as the eye that sees it all, but the reality is that a major effort is necessary to foster technological innovation towards the pursuit of these increasingly untraceable practices.

4. OFFSHORING & FISCAL MIGRATION: A LOOPHOLE IN THE SYSTEM.

Society has always taken a dim view of the phenomenon of tax delocalization. It is often confused with tax evasion and tax havens. However, it is a practice that has existed for years, especially performed by people who earn large amounts of money and prefer to pay taxes in countries with lower taxation. In recent years, this practice has multiplied, especially with the rise of teleworking and the creation of new professions, such as influencers. Some consider it not surprising that those having the means leave in order to pay fewer taxes, because, as illustrated above, the tax differential is not trivial. In fact, some content creators, as the one used in the case study, have openly stated that they are leaving Spain in order to pay fewer taxes. These declarations are indeed new, as offshoring tended to be conducted silently.

From the social perspective, these professionals have received great criticism and social censure, accused of having little tax awareness. In the wake of these decisions and the social turmoil, the tax authorities announced increased surveillance to chase any illegal delocalization. This section aims to evaluate the nature and motives behind these movements, as well as the motivations driving talent and wealth out of Spain.

4.1 Youtubers offshoring.

Tax migration has existed for decades. The key difference is that it is now easier to stay in countries such as Andorra since they do not need to leave home to practice their profession. Recently, the departure of the Youtuber El Rubius has sparked the debate around this phenomenon and talent drain issues. Only a minority of people seem to respect his decision, since most of them consider it unsupportive with the country. Nevertheless, is leaving Spain unsupportive, or is it becoming the preferred option for all those who wish to pay fewer taxes? If the latter is true, what is the point of raising taxes on the rich if they are precisely the ones who have the possibility of leaving to more lenient tax jurisdictions? The difference in taxation between the two countries is substantial, as shown in the previous section.

The first aspect to consider is the difference between offshore taxpayers and the individual who freely decides to move to another country and, therefore, no longer be a tax resident in Spain. This distinction is key: offshoring taxpayers simulate living abroad while maintaining the center of interests in Spain, which is categorically illegal. This is the fraud prosecuted by the tax authorities. This practice has nothing to do with relocate to live in another country completely, which is a legitimate and legal option, regardless of ethical connotations.

In other words, if El Rubius decides to move to Andorra to pay fewer taxes, he has every right to do so, as long as he effectively resides in Andorra. A separate question is the economic consequences of his decision, since Spain loses a powerful celebrity who would generate a significant impact on the public coffers. Therefore, the real concern is understanding why Spain loses talented people, which it is a matter of weak fiscal competitiveness.

The consequence of this massive exodus costs Spain around 3.600 million euros (Segarra, 2020), representing 14% of the Corporate Tax. Nevertheless, it is worth noting that Andorra is no longer considered a tax haven. It was removed from the European Union's list of tax havens at the end of 2018. However, Congress is now considering including countries with low or no taxation as tax havens. For the time being, this technique may be regarded as a tax trick, but under no circumstances could it not be considered unlawful. Therefore, the social controversy of these Youtubers is not a legal, but a moral one. Not surprisingly, 45% of foreign investment in Andorra comes from Spain. In fact, the annual outflow of resources is about \$427 billion, of which \$245 billion (López, 2021) derives from the diversion of multinationals' profits to tax havens and low-tax territories.

Two tests are used to establish tax residency in Spain (Espuny, 2021). Firstly, the physical presence test, which includes residence in Spain for more than 183 days, including a legal presumption in case the person is married or has children in Spain. Influencers must be careful with sporadic absences since the administration considers as sporadic any absence, unless a tax certificate of residence in another state accredits otherwise (Egea, 2021, p.99-100). Secondly, the center of economic interest test, which includes the location in Spain of the base of business or interests, either directly or indirectly. It is relatively easy to pass the first test if a Youtuber resides less than 183 days in Spain, given their common family situation: no children and no family burdens. Nevertheless, it is not so clear that the center of interests of a Spanish Youtuber who has subscribers in Spain passes the second test.

Experts evaluate two relevant aspects when it comes to establishing the center of economic interests in Spain. On the one hand, wealth must be in Spain, something the authorities may easily verify. On the other hand, most of the income should come from Spain. This would require a case-by-case analysis of the nationality of these professionals' followers, as well as the criteria of the payer. This second scenario could lead to future tax regularizations, as it is highly subjective. In any case, residing in Andorra entails relocating one's entire life there, otherwise, the Treasury may consider as a center of interests having clients, social clubs, vacations, family or any other points of connection in Spain.

There are two opposing approaches to this situation. On the one hand, this displacement is deemed unsupportive by both from the government and several sectors of society. Furthermore, they encourage followers of these individuals to understand the implications of these actions: less public revenue, consequently, less subsidies and a deterioration of the welfare state. These sectors consider them unpatriotic because they do not contribute to the common welfare. On the other hand, other sectors argue that the Spanish tax system must be reviewed in order to attract innovators. They consider the current system confiscatory and claim a friendlier fiscal framework. Both approaches are reasonable. Yet, neither of them will prevent this massive outflow.

Undoubtedly, although it is a practice that has existed for years, the impact of these celebrities, some with more than forty million followers, may have a very negative impact on public tax awareness. From the Treasury, they ensure that these practices are closely monitored, as several celebrities have already been caught living in Spain in a fraudulent way. In fact, in the same way that technology facilitates these displacements, it also simplifies the labor of the tax authorities, who analyze bank movements, credit cards, airline tickets or purchases in Spanish establishments to determine the 183-day rule. Merely by analyzing a person's day-to-day life, they may determine whether they have actually resided where they claim to be.

In the case of influencers, the control is even faster, as most of them share their whereabouts with their audience at all times. Many celebrities have relocated to another country in order to pay fewer taxes: Marta Sanchez, Fernando Alonso, Jorge Lorenzo, Willyrex, Monserrat Caballé, Carmen Cervera or Shakira, among others. For instance, Shakira's irregular tax situation was discovered through her French lessons, Zumba classes and hairdressing invoices (Aguiar, 2021a). Many of them have already faced large fines or even jail sentences. Some experts believe that it is only a matter of time before the Treasury regularizes these movements.

It is particularly remarkable the perspective of Bill Gates (Rodríguez, 2020), one of the wealthiest individuals in the world. In his view, the rich should pay more taxes, including his own. He believes that labor income is overtaxed compared to capital income, and that it is wealth taxes that should be raised. This position has been adopted by other popular Spanish influencers, such as Ibai Llanos, a 26-year-old Spanish streamer, with more than eight million followers on Twitch which places him in ninth place globally

among the channels with the most followers. He earns \$145.837,83 per month, about 125.000 €. He took a stand against the displacement of these influencers and supported the idea that the wealthy should pay more. He insisted that he did not mind paying half of his salary in taxes, as he still lived comfortably in Spain, although he admitted that the difference with the Andorran country was attractive. In fact, he considered that 90 or 95% of Spanish people, if they were given the opportunity, would leave because it is a country that is only two hours away and the difference in taxes is abysmal. The words of Ibai Llanos were for many one of the best tax campaigns of history, given his powerful impact among young generations. The Youtuber also stated that paying taxes was not a negative thing, but a common good for the country and an act of responsibility. Before he was a celebrity in 2018, he asserted that he would always pay his taxes in Spain because it contributed something beyond the individual good. Now that he is a superstar, he has not changed his mind: "I do not know exactly where my money goes, I know that it may end up in bad pockets, but I also know that it helps in health programs, schools or universities" (*La aplaudida explicación*, 2021).

These statements have not gone unnoticed, since those who are reluctant to pay more taxes demand that those who want to pay more taxes should pay them voluntarily. Not everyone shares Llanos's view. Other successful Youtubers such as the Grefg, David Cánovas, stated that their change of residence "is due to taxes. It is a confrontation between morality and legality but donating half of what I earn because "I love my country" I do not see it" (Buga, 2021).

The solution is not an easy one. Certainly, it is morally questionable to claim so openly to leave Spain in order to pay fewer taxes. On the other hand, at the individual level, it is also doubtful to know exactly what each individual would do if one had to hand to the tax authorities one out of every two euros earned. However, these residence changes are not that simple. They imply abandoning ties with Spain, losing social relations and starting from scratch in another country, added to the constant social stigmatization.

Sustaining the welfare state is extremely costly, requiring everyone to contribute towards sustaining it. However, there is an alarming level of the underground economy in Spain, estimated to represent 16.9% of GDP in 2021 (Schneider, 2013). It seems that nearly everyone who manages to avoid or even evade taxes does so. Therefore, would it not be more profitable to reform the tax system to attract talent? Many of these

professionals already stated that they would not consider leaving if taxes were lower, even if they were higher than in neighboring countries. Undoubtedly, competing with microstates like Andorra or Luxembourg is not on the to-do list. Trying to be more competitive is.

At the height of this situation, the Andorran Minister of Economy Jordi Gallardo announced that they would elaborate a new law to regulate Youtubers in 2021. Not precisely to regularize this profession, but rather to attract digital talent. In fact, they showed their surprise for having spontaneously captured so much talent, so now they plan to invest in economic diversification and digital transformation to continue this trend. The nation is aware of the labor revolution triggered by the coronavirus crisis and the potential arrival of many teleworkers to Andorra. This new law will focus on new professions, which include not only Youtubers, but also virtual nomads, artificial intelligence companies and *fintech*. In fact, they plan to create a commercial zone to facilitate the arrival of these professionals as well as improved transport links with Spain (Casals, 2021). The conclusion is clear: the outflow of talent does not seem to be about to slow down.

4.2 Digital nomads.

Boundaries between work, travel, home, and leisure have now become blurred. Digital nomads constitute a new occupation. They are not influencers, only people who use Internet to perform their occupation and travel relentlessly. They are characterized by their absolute freedom of movement, known as “travaijar” by many, from the combination of the Spanish words travel and work (Casals, 2021). They are the result of a new revolution triggered by the irruption of the Internet and the emergence of the so-called Internet Age. The salary of these professionals depends on whether they are entrepreneurs, freelancers, or employees, and on the type of work they do. However, travelling is certainly not a particularly cheap hobby. The most demanded professions in this profile are photographers, programmers, consultants, coaches, web designers, translators, among others. The profile varies, only 23% of them do not need to attend the workplace and tend to travel between 31 and 60 days; while 42% of them travel only between 1 and 14 days (Casals, 2021), because, although they have the freedom to work from home, they have to come to the office on an occasional basis.

Depending on one's interests, the destinations may vary. Nevertheless, there are a few minimum requirements: a reliable Internet connection, suitable places to work and a visa-friendly destination, although most digital nomads move several times a year to bypass travel restrictions. Most locations fall into one of these five categories: technological hubs, emerging capitals, secondary cities, backpacker hotspots or resorts, where cost of living and accommodation are important factors in their choice. Among the thousands of destinations to choose from, the preferred ones are Indonesia, Vietnam, Portugal, Colombia, South Korea, Argentina, or Las Palmas de Gran Canaria. For many, Spain is a great destination choice. Yet, Spain lags far behind in this field. On the contrary, other countries, such as Georgia, accept stays of up to one year with no need to apply for a visa, or Tallinn, the capital of Estonia, offers a special visa for this collective (Planet, 2021).

In this new scenario and considering the 183-day Spanish rule, how should these professionals be taxed? Many of them follow the so-called flag theory consisting of planting flags all over the world to diversify wealth and gain in options, summarized as "go where you are best treated". Thus, they become consumers of economic systems, given their enormous labor flexibility. The idea of residing in the country of one's birth is losing weight. These nomads see countries as huge companies offering them their services. Thus, the idea of the "perpetual traveler" or "permanent tourist" was created: a permanent traveler or tourist who does not pay taxes because he does not live in any place for more than 183 days.

Henry Schultz, an American investment adviser, initially developed this theory. The original theory sets three main ideas: firstly, to live in a country where foreign income is not taxed; secondly, to have both the headquarters of the company and personal wealth in tax havens; and thirdly, to live as a tourist wherever one's business idea has potential. This is, of course, not as simple as it may seem. It is certainly unlikely to bypass tax regulations if the digital nomad does not have technical knowledge on this matter, as well as detailed record of its activities. Digital nomads must keep an approximate record of the days resided in each territory during the last year to determine whether they must file the personal income tax return or the non-resident tax return. In the event that the change was within Spain, it is also necessary to know the Autonomous Community where the person resides, since the autonomous tax rates may vary significantly. The autonomous

communities apply the same 183 days criterion, although the criterion of the census registration is also employed.

Nonetheless, although these professionals are commonly considered tax evaders, they actually have to pay some taxes. For instance, not only because VAT is included in every product they buy, but also given that the 183-day rule does not apply everywhere (Lai, 2021). Other countries, such as the United States or Eritrea consider all its nationals tax residents, regardless of their residence. Therefore, as long as a person possesses the American or Eritrean citizenship, will have to pay taxes there, making it nearly impossible to evade taxes. Other countries such as Portugal consider a person to be a tax resident if he has a permanent home in the country, regardless of the number of days he stays there. Others impose an exit tax, requiring a person to pay a tax rate when they leave the country.

As the influencer profession, teleworking has accelerated this phenomenon. Nearly three million people telework in Spain, 14.5% of the total number of people employed, with a growth of 74.2% since the beginning of the pandemic (*Cómo tributan y dónde*, 2021). In other words, Spain faces two alternatives: become an attractive destination for those who already work in the country as well as attract workers from other countries who can move to Spain; or alternatively, stigmatize these professionals and fail to adapt to digital innovation, with the consequence of losing many professionals at an accelerating rate. Nevertheless, it is true that some Spanish territories have already smartened up. For instance, the City Council of Malaga offers coworking spaces for teleworking and the government of the Canary Islands has announced a 500.000-euro plan to attract some 30.000 professionals in five years. In fact, it is estimated that 8.000 remote workers have already moved to the islands. Therefore, a coordinated and unified plan is urgently required to portray the country as an appealing alternative.

The profession of the digital nomad is a challenge to be faced. Some consider that these professions operate in young stages of life or only in a few cases, since raising a family complicates the situation, as it is not feasible to enroll children in different school every two months. In addition, not paying taxes means being excluded from social benefits and public protection, which requires private planning. In short, for many, digital nomadism is plausible but under certain conditions that the majority of the population does not enjoy. However, one thing is clear: it is a reality and Spain has potential to become a leading country in attracting professionals from all over the world. Yet, as the

next section illustrates, there is a brain drain problem that has been affecting the country for decades.

4.3 Brain drain or *fuga de cerebros*.

There are many factors driving the attraction of talent to a country. Among them, employment rates are fundamental. Unfortunately, Spanish unemployment rates have been especially aggravated by the pandemic, rising to 14.6% overall and youth unemployment, understood as people under 25 years of age, to almost 40% of youth unemployment (*Desempleo de España*, 2021). Although this paper focuses on fiscal aspects, it should be noted that it is devastating that four out of ten young people are unemployed, especially considering that young Spanish people tend to be more educated than the average young adult in other countries is. This explains the delayed age of gaining independence of many young people: almost ten years after than their young European counterparts.

There is not an atmosphere that encourages the attraction of educated young people. It is even the other way around; many of them are trained in Spanish universities and then are highly demanded in other European countries, leaving Spain deprived of talent. In fact, Spanish young people are some of the keenest in the EU to emigrate to work. Specifically, 64% of unemployed Spaniards between 20 and 34 years old (Alonso, 2018) would relocate to find a job, and the ones who emigrate are the most qualified. Furthermore, according to the *Annual Youth Report* (Fundación SM. & Observatorio de la Juventud en Iberoamérica, 2021), more than half, 52%, of young Spanish people believe it is very likely that they will have to emigrate in order to get a job in the future, especially to improve their quality of life or to find better working conditions.

Added to this scenario and of greater significance for this analysis, those who do find a job in the country and stay, must pay considerably higher taxes than their counterparts in other territories. This is precisely the reason why many of those who stay want to leave, and those from outside prefer to migrate to other territories. In view of the likely future of an economy based on teleworking and mobility, should not the economy be modeled in such a way as to present itself as an attractive destination? There is little doubt that taxes are the basis for the welfare state. It is also true that the lower the taxes, the higher the attraction of talent and investment, and consequently, the more people

contributing to the system. Moreover, if qualified people and investment are attracted, not only will there be more taxpayers numerically, but it would also be a profile with high purchasing power, large assets that would compensate for the fewer taxes and probably profiles less dependent on social benefits.

Andorra counted only 9.114 emigrants in 2019, which represents 11.75% of its population. However, there were 45.102 immigrants, representing almost 59% (Annex 8.2) of its population and becoming one of the countries with the highest levels of immigration. In fact, the immigrant population exceeds the Andorran inhabitants, coming mainly from Spain (48.69%), Portugal (25.31%) and France (9.20%). Not only is it enough to compare the data alone, but it is also necessary to analyze the profile of the immigration that Andorra receives. The vast majority are of working age, 72.5%. Thus, one conclusion is clear: the profile of Spanish people who immigrate to Andorra corresponds to working-aged people, indicating that there is indeed a brain drain.

Brain drain phenomenon is particularly noticeable in the least developed countries. In 1975, there was a conference in Bellagio (Italy) at which the imposition of a special tax on displaced persons was discussed. On the basis that the human factor is a key ingredient of economic development, the idea of levying a special tax on the migrant brain was raised (Parejo, 2015). Nevertheless, it was rejected due to both discrimination and poor practicality.

There was an innovative proposal known as the Beckham Law, which created tax advantages for foreign workers with high added value activities. This law applied to those who moved their tax residence to Spain for work reasons. They were still allowed to be taxed under the non-resident regime during the tax period in which the change of residence takes place and the following five tax periods. This law emerged in 2003 to allow expatriates in Spain to pay a flat income tax rate of 24%. The law was originally used for soccer players but was introduced to encourage the recruitment of management personnel in Spain. In fact, David Beckham was the first to take advantage of it, although elite athletes are no longer allowed to benefit from it. This possibility is included in article 93 of the IRPF Act as long as the following requirements are met:

1. Be a first-time resident in Spain or not have been a resident in Spain during the previous 10 years.

2. Have an employment contract signed with a Spanish company or a permanent Spanish office of a foreign company.
3. Own a share capital of no more than 25% of a company in any important position or director of a company based in Spain.
4. Earn no more than 15% of the total income outside Spain.
5. Perform the majority of your professional functions and activities in Spain.

Those who benefit from this regime are taxed at rates lower than the maximum marginal rates of the IRPF. Furthermore, the calculation of the tax liability is only based on the income obtained in Spanish territory. In fact, two separate bases are defined: one for dividends and other income derived from the participation in equity, interest and other income obtained in Spain, which amounts to a maximum of 26% if they exceed 200.000 euros; and a second block with the rest of the income, which applies a maximum rate of 26% up to 600.000 euros and 47% thereafter (Ecija, 2021). This represents a great tax advantage compared to the general regime. Consequently, Andorra has a great incentive to attract qualified talent. This tax advantage can no longer be applied by soccer clubs to sign soccer stars, but it remains in place for companies to attract foreign talent or to retrieve emigrants. In fact, the banking sector often uses this tool to recruit talent in key positions, both in senior management and in areas where it wants to generate more added value (Giménez, 2021).

Undoubtedly, the international labor mobility is booming. Society is becoming increasingly globalized, becoming key for companies to attract talent. As a result, the Beckham law became obsolete and underwent continuous modifications, the latest the draft bill for the Promotion of the Ecosystem of Emerging Companies published on July 6, 2021. It aims to facilitate the application of this scheme by reducing the period of ten years of residence outside Spain to five, extending its application to eleven tax periods and broadening its scope to include certain members of the family (Medina & Vicente, 2021). Notwithstanding, it is not without its critics. Among these, it does not apply equally to freelancers who move to Spain to start their start-ups. In addition, is very tight on deadlines for exercising the option to opt for the regime, which only allows applying within six months from the date of the start of the activity in Spain. Although the final approval of the law is still to be seen, it certainly seems to be the legislator's intention to improve the attraction of foreign talent to Spain.

Nevertheless, not all that glitters is gold. The latest increases on the marginal rate for the highest incomes undermine its momentum compared to neighboring countries such as Portugal, France, or Italy. Faced with this situation, consulting firms such as KPMG reveal that multinationals are already looking for alternative destinations with better tax incentives. The rates are still much lower than that of an employee of the general regime but exceeds that of neighboring countries. For example, in France, expatriates can exclude from taxation expatriation bonuses and days worked outside the country, up to 50% of their salary and 30% of the entire salary if they are hired abroad by a French firm, while in Italy, 70% of the income is exempt from taxation. In the opinion of the experts, this increase undermines Spain's attractiveness and suggest that Spain should "maintain and promote this special regime as a way of attracting talent and qualified professionals from abroad" (Portillo, 2020). This bill provides a tax advantage for incomes up to 600.000 euros. Under the theory, there is a moral dilemma: how ethical it is to attract talent at low rates while charging Spanish tax residents twice as much. On top of it, the beneficiaries tend to be those with high purchasing power. This is the reason why it has suffered modifications in an attempt to soften it, although the result is that it continues to generate controversy whilst losing its foundation, as it does no longer compete with neighboring countries.

As long as the wage gap between countries is not reduced and tax regimes are not aligned, migration will persist. The situation in Spain indicates a brain drain, which slows down innovation and represents both a loss of educational investment and a fiscal loss of the income that would be obtained if the person remained in the country. It is necessary to establish policies oriented to the opposite: to attract professionals, known as brain gain, which implies a free increase in the human capital stock and a fiscal gain through taxes on their income.

Two major alternatives play an essential role in attracting talent. One, raising wages. The average gross ordinary salary in the 28 countries of the European Union is 2.091 euros per month, compared to a Spanish salary of 1.658 euros per month, 20.7% lower. Alternatively, lowering taxes would increase the net salary of workers, thereby significantly increasing their income. Consequently, a war for talent would arise. As an illustration of a possible solution, the case of Serbia is worth noting. Serbia is an emigrant

country, which has been suffering from the problem of brain drain for years, due to different reasons that are summarized in low wages and poor living conditions.

Serbia introduced a set of tax policies to mitigate this situation in 2018 (Ivanov, 2019). The first one was a 70% reduction of the tax on labor income of new residents. This same rule but by 30% is applied in Netherlands as well as in Portugal with a flat rate of 20%. However, the Serbian policy is much more aggressive, as their economic circumstances were worse. Thus, only 30% of the salary is taxable, during five years and as long as the person has a full-time job. Not only that, but it only applies to qualified jobs, understood as those whose monthly salary is double or triple than the average wage in the country.

The idea of reducing social security contributions by the same percentage was also raised, in order to cut employer's expenses. This first policy has certain similarities with the Beckham law, but it is implemented in a more aggressive way. The second measure consists of a special treatment of the capital gains of new residents. This initiative aims to involve the employee in the control of the company, in order to achieve loyal and productive workers, as they would be directly affected by the growth of the company. Thirdly, start-ups and entrepreneurs are exempted from taxation up to a certain income, favoring innovation. Moreover, to avoid discriminating against those already resident in the country, new employees who were already resident in Serbia are tax exempt. This policy consists of exempting employers from paying a portion of taxes if they hire qualified workers. The rationale behind this policy is not only to attract talent, but also to avoid the pitfalls of some employers hiring bogus self-employed. Finally, given the increase in teleworking, Serbia has positioned itself as an attractive option. Therefore, it has exempted from taxation all those who reside for a maximum of 90 days in the country, as they already pay indirect taxes such as VAT.

Ultimately, many countries are experiencing a talent drain problem. This leakage has been accentuated by labor flexibility and teleworking. It is therefore essential that countries adapt to these new trends and reform their tax systems so as to attract and retain talent. Blaming those who choose to leave will certainly not solve economic problems, but it is crucial to evaluate why Spain is losing talent and address it urgently.

4.4 Fiscal awareness.

Fiscal awareness or tax morale refers to situations in which certain taxpayers evade while others comply with tax obligations given equal opportunities. There are two key components within this concept. On the one hand, tax justice, understood as fairness in the legal opportunities to evade taxes as well as in the level of tax collection levied on different social classes. In other words, everyone should be compelled to pay taxes, and all should be equally liable in case they do not pay them. On the other hand, the correlation perceived by the taxpayer between those paid taxes and those received in public services (Gil, 2014).

In other words, not everyone has the opportunity to evade taxes. For instance, a civil servant who receives his income exclusively from the state finds it more difficult to evade taxes than a person who travels frequently and has assets in different locations. Likewise, those who pay the most complain about not receiving fair compensation; while the ones who pay the least receive more than what they contribute through social benefits. These two aspects affect trust in institutions, which redounds to tax awareness. That said, the logic is that one evades taxes if he is not tax conscious and has little risk of being caught. In addition to these factors, there is the unique situation of Spain, where each region has a particular tax regime, creating tax imbalances among territories. In fact, Asturias, Aragón, Castilla y León, Extremadura, and Madrid report high levels of awareness, whereas Cantabria, La Rioja and the Basque Country are the least conscious (Gil, 2014).

The dilemma of fiscal awareness has always existed, especially considering the presence of the underground economy in Spain, but the Youtuber controversy has brought it into the spotlight. There is little doubt that the departure of El Rubius is an example of "foot voting" as well as a reminder of how tax bases are mobile. The U.S. economist Charles Tiebout introduced this concept in 1956 in his theory "A pure theory of local expenditures", developing the theory of fiscal federalism. According to this theorem, citizens move according to the tax-public service offer that best suit their preferences (Rubio & Álvarez, 2011).

According to Tiebout, the state cannot allocate efficiently public resources because the amount of resources citizens want is not known in advance. Nevertheless, it

is not easy to identify the quantity: if there is no correlation between the use of public resources and the payment of taxes, the average person will probably request a larger amount than necessary, while if there is a correlation, he will try to hide his desires and pass on the cost of financing to the rest. This theory promotes the efficient allocation of public resources. In some countries, it is a known fact that thousands of people leave their homeland and migrate to other countries, such as Venezuela or Cuba. In the latter cases, they are not only fleeing from fiscal policy, but this is also happening in prosperous countries such as California. This is the story of a Wall Street Journal columnist: "California, Love It and Leave It" (Lonsdale, 2020) who explains his relocation to Texas because of California's poor tax policies, which discourage business and innovation.

Although the relocation of some Youtubers has little significance to the general economic situation, it emphasizes the lack of competitiveness of the Spanish economy. There is a problem of stagnation: no matter how much taxes are raised, public revenue is not correlated. Public spending in Spain does not cease to rise, reaching an estimated of 52.4% of GDP, an increase of 10.3 points compared to 2019. In 2020, public spending per capita in Spain was 12.412 euros per inhabitant. Each country distributes public spending in different proportions. According to the latest published data, Spain devoted 10.03% of its public spending to education, 15.28% to healthcare and 2.66% to defense. These percentages are not far from its European neighbors.

Defense spending has steadily declined from 10% to the current figure of less than 3% of total public spending. Those countries with the highest defense spending are the ones with the least stable political landscapes (Saudi Arabia, Emirates, Belarus, and Eritrea) and the USA. In terms of education, the share of education spending has been around 8-11% of total spending. Other countries such as Hong Kong, South Korea, and Singapore, known as the most efficient economies, spend up to 21% on education. Finally, healthcare accounts for approximately 12-15% of total spending, while other countries such as the USA, Canada and Ireland spend almost twice as much. Irrespective of comparisons with other countries, it is worth wondering about the remaining 72% of total public spending. Political parties consistently attribute the rise in taxes to financing these areas, although the truth is that the public money allocated to these particular items has hardly changed, whereas public spending continues to rise. Added to this, there is the

problem of the high structural deficit, coupled with chronic problem of extraction (Lacalle, 2020), which eventually drives out job creators.

There is also a dramatic loss of confidence in the political parties on the part of Spanish citizens. This, together with the lack of transparency, leads many to question where public funds go. Specifically, 90% of Spanish people (Elies, 2021) do not trust political parties, with the Spanish Congress ranking second in the institutions that generate the highest degree of distrust. Such distrust in the system is not surprising, as reports continue to proliferate that part of the government's revenues are spent on partisan activities (Pérez, 2020).

These percentages are alarming. Political parties must increase transparency in the public sector. Recently, a Spanish court granted the right of a citizen to be informed about the president's trips outside his office because the current president used a private plane to attend a private concert, which the government kept as a classified material (*Los viajes*, 2020). This distrust has been exacerbated after the pandemic as the government has wielded greater powers. On the contrary, other countries have announced cuts in political spending, such as Italy, which approved in a referendum to cut the number of congressional representatives by 345 "to save 1 billion euros in 10 years", with 70% of the votes in favor (*Italia aprueba*, 2020).

All these considerations affect fiscal awareness. As a result, those having means to relocate do so, whereas the rest feel frustrated. Even, in some cases, some choose to exercise their business outside the law, thereby expanding the underground economy. In fact, after the 2008 crisis, the rise in taxes, corruption and unemployment soared the underground economy, reaching up to 25% of GDP in 2012, compared to a 10% rate in Germany. The president of the Treasury Technicians Union (Gestha) at the time, Carlos Cruzado, pointed out: "There is a serious morality problem in Spain and the political class is doing little to set an example" (Núñez 2014). The tax system contains many loopholes that create a sense of comparative grievance affecting those who do not benefit from them. In fact, tax fraud amounts to an average of 2.000 euros per year per citizen. It comes not only from large estates and from corporations through opaque tax structures, but also among freelancers, workers who are paid under the table, businesspersons and executives who make profits without being accountable to the tax authorities, or politicians involved in corruption scandals (Núñez, 2014).

Several alternatives may encourage fiscal awareness. The first and most straightforward option is to alleviate taxes. Nevertheless, it is practically out of the question for Spain to compete against tax systems such as those of the microstates of Andorra or Luxembourg. Their peculiar characteristics and small size would not allow Spain to finance the welfare state with such low rates. Another alternative is to implement models that promote an efficient use of public resources, such as Mancur Olson's theory of fiscal equivalence. This theory aims to eliminate free riders by requiring those citizens who consume more public spending to contribute to a greater extent. This idea translates into greater use of duties or *tasas*, public price for an individual service offered by the public administration, rather than general taxes. Nevertheless, far from working to strengthen the Spanish tax system, the government is planning a tax slash, especially punishing regions like Madrid, forcing them to raise taxes in order to harmonize the tax system (Díaz, 2021). This reasoning is completely counterproductive, since the tax increase in Madrid will not drive companies to other regions, but to move abroad.

It is not usually a trivial decision for a citizen to leave the territory of his birth. This decision is a tough one because it involves a series of trade-offs. Therefore, it may not be necessary to compete with these countries, but simply to alleviate some of the tax pressure. This reduction together with the feeling of belonging and attachment to one's society may be enough to encourage many to stay. In fact, some Youtubers as Andrés Gómez, known on YouTube as Ampeterby7, openly said, "If I paid 25 or 30 percent, I would stay in Spain with pleasure. But if we're talking about 50%, it's an outrage". Although it is true that technically a rate of 50% would not imply that the Treasury would appropriate half of the salary as tax brackets apply it, the comparison still leaves Spain in a poor competitive situation.

Instead of reconsidering the fiscal system, a proposal has been made to include compulsory tax awareness subjects in schools to increase solidarity. These measures were criticized by some sectors claiming that they are indoctrinating. Some are also considering the option of banning these displacements. The latter measure has no place in a democratic system and constitutes a desperate attempt to avoid facing a reality. One thing is clear: fiscal awareness increases, as citizens perceive that their taxes are spent on relevant issues and managed effectively (Alarcón & de Pablos, 2006). In other words, one effective way to increase social awareness would be to publish openly the destination of

all public funds as well as to eliminate inefficiencies and excessive bureaucracy of the Spanish economy.

In short, a slight cut in taxes, accompanied by transparent policies, could have a meaningful impact on the Spanish economy. Ultimately, given the impossibility of stopping these displacements, Spain urgently needs to reconsider its political and economic landscape in order to strengthen its competitiveness.

5. SPANISH TAX SYSTEM AND FUTURE PROJECTIONS.

5.1 Spanish tax situation.

The tax situation in Spain raises serious doubts. The report on Spain's tax structure in the context of the EU points out that Spain stands out for presenting a ratio of revenue and tax pressure below the EU-28 average (López & García, 2018). In turn, it also outstands for systematically presenting one of the lowest effective rates on consumption of all the EU-28 countries. However, while taxation on labor is lower than the EU-28 average, the weight of social contributions on GDP is higher, particularly those levied on employers. In other words, tax collection in Spain is lower than in the EU, but the weight of social contributions over GDP is much higher. As a result, less revenue is collected because taxes on labor are excessively high, decreasing the potential for employment, the capacity to hire and multiplying the unemployment rate.

Likewise, the *Autonomous Index of Fiscal Competitiveness* (Schwab, 2019), which analyzes 141 world economies, placed Spain in 23rd position in 2019 (Annex 8.2), climbing three positions with respect to 2018. From the twelve pillars it analyzes, it is worth highlighting the poor position obtained in the following fields: institutions, macroeconomic stability, skills, labor market and business dynamism. Connected to the concept of brain drain and weak fiscal awareness, Spain ranks 92nd in government responsiveness to change, 121st in government long-term vision and 95th in entrepreneurial culture. Even though Spain is well placed in the competitiveness ranking, the increase in tax pressure resulted in Spain losing four places in the 2021 *Competitiveness Index*, falling to the 27th position out of 36 (Faes, 2021). The areas that undermine its performance are precisely those related to the culture of innovation, fiscal pressure and the lack of confidence in public institutions.

Regarding the 2021 *Autonomous Tax Competitiveness Index* (Enache, 2021), Madrid ranks first, followed by the Basque provinces. In fact, some leaders of other communities have labeled Madrid as a tax haven because of the announced tax cuts in the region. Nonetheless, it is the region's largest contributor to regional solidarity and the second largest collector (Serraller, 2021). Madrid illustrates that tax cuts do not necessarily translate into lower tax revenues, but quite the opposite (Marco-Gardoqui, 2021). It obtains the best performance despite its limited fiscal autonomy. This index evaluates especially the taxes of Personal Income Tax, Wealth and Inheritance, being Navarra the region that experienced the greatest decline in tax competitiveness (Enache, 2021, p.43) over the last years.

In the light of this situation, there is little doubt that a fiscal reform is urgently needed. In the following sections, some economic models and suggestions for inspiration shall be presented.

5.2 Proposals.

5.2.1 Innovative proposal: a sharp tax cut. The case of Singapore.

Many liberal economists claim that the market is more efficient and generates wealth better than the state, but it is far worse at distributing it. Thus, they support a freer model of society in which the role of the public sector is reduced to a minimum. Consequently, the market should produce wealth and the state should only distribute it. In their view, the failure of the current system is that the state does not act in a subsidiary but rather in a priority way (Rallo, 2014, p.173-223). Singapore illustrates this theory, since its economic model represents the dominance of the private over the public sector.

As evidenced by the *2019 Competitiveness Index*, Singapore ranked first and became one of the most efficient cities with the least corrupt and most transparent government in the world. Its economic model excels in the combination of private investment and state control, resulting in a per capita GDP that has risen from \$500 to \$56.000 since 1965, becoming one of the richest countries in the world. It reports low levels of corruption due to a strong legal system that harshly punishes white-collar crime (Sanz, 2020). Furthermore, it has invested heavily in education, sustainability and meritocracy. Singapore's public spending represents 26.46% of its GDP, while Spain's

spending amounts to 52.40%. Thus, the fiscal pressure is 13.3% in Singapore and 37.3% in Spain. Moreover, Singapore is the fifth nation in terms of innovation and reports an unemployment rate of 3% compared, almost five times lower than in Spain.

In contrast, the indicators of transparency and efficient administration in Spain are devastating. It is imperative to enhance the transparency of the tax system, through the publication of public records of expenditures together with the removal of cumbersome legislation. It is incomprehensible that the Tax Agency's 2020 practical manual for the preparation of Personal Income Tax is 1.466 pages long, which causes a feeling of fatigue and helplessness among citizens.

Although this model does not seem appropriate due to the large presence of the public sector in Spain, some of its strategies and measures should be used as inspiration to reform the Spanish tax system.

5.2.2 Conservative proposal: maintenance or tax increase, coupled with institutional reform. The case of Sweden.

The case of Sweden is more similar to the Spanish economy, as the state has a predominant position. However, Sweden is a prosperous nation characterized by a high GDP per capita (€45,910, \$52,209, in 2020) and a low poverty rate. The Swedish economic model balances socialism and capitalism, based on two pillars: economic freedom with 50% of GDP being private and a public sector that redistributes income (Rallo, 2014, p. 394-400), without undermining private sector interests.

It ranked first in the *Index of Economic Freedom* and 13th in the *World Bank's Doing Business Index* as the friendliest economy in which to start a business. In other words, Sweden has managed to embrace the benefits of both systems. Although the Singapore model is more competitive, Sweden opted to sacrifice some of that efficiency for the sake of income redistribution and equity. Nordic countries excel in terms of technology and capital accumulation. Compared to Singapore, Sweden is less free in terms of state intervention, but exhibits greater equity (0.25 on the Gini Index representing great equality (0 being maximum equality), while Singapore's is 0.48. Banco Mundial, 2020).

In order to enjoy one of the most generous welfare states in the world, taxes must be high. However, although prices are 28.9% higher than in Spain, the average gross salary is 84% greater than in Spain. Undoubtedly, these percentages are not consistent. Furthermore, the personal income tax has two parts, as in Spain: the municipal tax with a single average rate of 32.28% and the central government tax, which exempts the first 537.200 kronor (53.720€) and taxes the rest at 20%. Therefore, the maximum rate would be 52.28%. The corporate tax has also been reduced to 20.6%, also below the Spanish rate. Also, the VAT is slightly above the Spanish rate, 25% (Vila, 2021), with three reduced rates of 6% for food, clothing, footwear, and cultural and sporting events; and 0% for medical services, medicines and international transportation.

Comparing some factors of the Swedish and Spanish economy in relative terms, public expenditure on the Swedish GDP is 52.5% with a fiscal pressure of 43.3%; while in Spain, it is 52.4% on the GDP with a fiscal pressure of 37.3%. However, the average Swedish wage is twice the Spanish, enduring almost identical fiscal pressure. In addition, Sweden holds the position 40th in the *Transparency Index* whereas Spain ranks 87th. Moreover, Swedish unemployment rate is almost half that the Spanish, positioning Sweden as the third leader in competitiveness, whereas Spain ranks 23rd. As a result, Sweden boasts one of the largest welfare states, although taxes do not differ much from those of Spain.

The economies of Singapore and Sweden illustrate two contrasting economic system, although both are efficiently managed models. In fact, the Swedish tax pressure is four times higher than Singapore's, but they are both in the top ten of global competitiveness, which shows that it is not necessary to adopt drastic measures, but to implement a comprehensive reform of the political, economic and tax for the sake of improving efficiency.

6. FINAL CONSIDERATIONS.

The Spanish economy has great potential. Yet, it is determined to implement confiscatory tax policies with counterproductive effects. The new global and technological economy is accelerating the offshoring process of many companies and workers, who are looking for the most advantageous tax systems. Bearing in mind the basic principle of progressivity, it is essential to retain and attract talent, as it is precisely

the wealthiest who tend to relocate. Therefore, rather than competing against smaller countries such as Andorra, San Marino or Monte Carlo, Spain must improve its tax system by balancing tax collection and spending, improving efficiency whilst competing with other neighboring countries of similar characteristics, such as Romania, Hungary, Lithuania or Portugal.

Evidence has shown that there are several countries with varying economic models that achieve high levels of competitiveness and efficiency, thereby making it possible to reform the Spanish tax system, regardless of the model chosen. Undoubtedly, education and pedagogy are necessary to improve tax awareness among citizens, which is both a cause and a consequence of the unsuccessful fight against the flow of dirty money. However, they should be accompanied by a strong fiscal control free of political and economic interference. It is therefore urgent that there be a far-reaching fiscal reform, reducing tax pressure, implementing an ambitious strategy to combat underground economy and fraud and promoting a radical change in public spending efficiency culture. This is the only guarantee that citizens will regain confidence in the tax system.

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8. ANNEXS.

8.1 Economic comparison between Andorra and Spain.

España					
Cuentas Nacionales – Gobierno					
PIB anual [+]	2020	1.121.948 M€	2.502 M€	2020	PIB anual [+]
PIB Per Capita [+]	2020	23.690 €	32.079 €	2020	PIB Per Capita [+]
Deuda total (M.€) [+]	2020	1.345.784	998	2019	Deuda total (M.€) [+]
Deuda (%PIB) [+]	2020	120,00%	35,40%	2019	Deuda (%PIB) [+]
Deuda Per Cápita [+]	2020	28.396 €	12.870 €	2019	Deuda Per Cápita [+]
Déficit (M.€) [+]	2020	-122.900	68	2019	Déficit (M.€) [+]
Déficit (%PIB) [+]	2020	-10,95%	2,42%	2019	Déficit (%PIB) [+]
G. Público (M.€) [+]	2020	588.279,0	1.003,0	2019	G. Público (M.€) [+]
Gasto Educación (M.€) [+]	2018	50.274,1	88,8	2019	Gasto Educación (M.€) [+]
Gasto Educación (%Gto Pub) [+]	2018	10,03%	10,26%	2021	Gasto Educación (%Gto Pub) [+]
Gasto Salud (M.€) [+]	2019	80.276,2	135,3	2017	Gasto Salud (M.€) [+]
G. Salud (%G. Público Total) [+]	2017	15,28%	14,02%	2017	G. Salud (%G. Público Total) [+]
Gasto Defensa (M.€) [+]	2020	15.730,3			
Gasto Defensa (%Gto Pub) [+]	2020	2,66%			

Gasto público (%PIB) [+]	2020	52,40%	35,59%	2019	Gasto público (%PIB) [+]
Gasto público Per Capita [+]	2020	12.412 €	12.935 €	2019	Gasto público Per Capita [+]
Gasto Educación Per Capita [+]	2018	1.076 €	1.145 €	2019	Gasto Educación Per Capita [+]
G. Público Salud Per Capita [+]	2019	1.703 €	1.754 €	2017	G. Público Salud Per Capita [+]
Gasto Defensa Per Capita [+]	2020	332 €			
Rating Moody's [+]	18/09/2020	Baa1			
Rating S&P [+]	20/09/2019	A	BBB	28/07/2017	Rating S&P [+]
Rating Fitch [+]	13/12/2019	A-	BBB+	31/01/2020	Rating Fitch [+]
Índice de Corrupción [+]	2020	62			
Ranking de Competitividad [+]	2019	23°			
Índice de Fragilidad [+]	2018	41,4			
Ranking de Trans. [+]	01/01/2019	87°			
Ranking de la Innovación [+]	2018	28°			
Tasa de desempleo [+]	Septiembre 2021	14,6%			
Tasa de desempleo [+]	III Trim 2021	14,6%			
Parados [+]	III Trim 2021	3.417 k			
SMI [+]	2021	1.125,8 €	975,9 €	2015	SMI [+]

Salario Medio [+]	2020	26.934 €			
Ranking de Capital Humano [+]	2017	44°			
Tipo de cambio del dólar [+]	05/11/2021	0,8681	0,8681	05/11/2021	Tipo de cambio del dólar [+]
Bono 10 años [+]	05/11/2021	0,39%			
Prima Riesgo [+]	05/11/2021	67			
Bolsa (Var. este Año %) [+]	05/11/2021	13,09%			
IPC General [+]	Octubre 2021	5,5%			
IPCA [+]	Octubre 2021	5,5%			
IPRI Interanual [+]	Septiembre 2021	23,6%			
Tipos de interés [+]	17/10/2017	0%	0%	17/10/2017	Tipos de interés [+]
Doing Business [+]	2019	30°			
IPI Interanual [+]	Agosto 2021	2,0%			
Vehículos pasajeros Año [+]	Octubre 2021	888.565			
Vehículos Año/1000 hab. [+]	Octubre 2021	22,63			
Producción anual de vehículos [+]	2020	2.268.185			
Vehículos / 1000 habitantes [+]	2015	591,36			
Presión fiscal (%PIB) [+]	2020	37,3%			
IVA General [+]	01/09/2012	21,00%			

Tipo máximo [+]	2020	43,5%			
Llegadas anuales [+]	2020	18.933.103	3.042.000	2018	Llegadas anuales [+]
Exportaciones [+]	2020	270.431,0 M€	102,0 M€	2020	Exportaciones [+]
Exportaciones % PIB [+]	2020	24,10%	4,07%	2020	Exportaciones % PIB [+]
Importaciones [+]	2020	286.801,0 M€	1.267,5 M€	2020	Importaciones [+]
Importaciones % PIB [+]	2020	25,56%	50,66%	2020	Importaciones % PIB [+]
Balanza comercial [+]	2020	-16.370,0 M€	-1.165,6 M€	2020	Balanza comercial [+]
Balanza comercial % PIB [+]	2020	-1,46%	-46,58%	2020	Balanza comercial % PIB [+]
Comercio Minorista Interanual [+]	Septiembre 2021	-0,1%			
Ranking global de envejecimiento [+]	2015	25°			
Densidad [+]	2020	94	166	2020	Densidad [+]
Ranking Paz Global [+]	2021	31°			
Tasa bruta de divorcios [+]	2019	1,95‰			
Remesas recibidas (M.\$) [+]	2017	10.692,0			
% Inmigrantes [+]	2019	12,90%	58,16%	2019	% Inmigrantes [+]
% Emigrantes [+]	2019	3,05%	11,75%	2019	% Emigrantes [+]
Tasa Natalidad [+]	2020	7,15‰	7,00‰	2019	Tasa Natalidad [+]
Remesas enviadas (M.\$) [+]	2017	17.874,0	292,6	2017	Remesas enviadas (M.\$) [+]

Tasa mortalidad [+]	2020	10,38‰	3,90‰	2019	Tasa mortalidad [+]
Índice de Fecund. [+]	2020	1,18	1,27	2010	Índice de Fecund. [+]
Tasa bruta de nupcialidad [+]	2020	1,91‰	3,90‰	2018	Tasa bruta de nupcialidad [+]
% Riesgo Pobreza [+]	2020	21,0%			
Población [+]	2020	47.394.223	78.000	2020	Población [+]
Inmigrantes [+]	2019	6.104.203	45.102	2019	Inmigrantes [+]
Emigrantes [+]	2019	1.444.942	9.114	2019	Emigrantes [+]
IDH [+]	2019	0,904	0,868	2019	IDH [+]
Ranking de la Brecha de Género [+]	2020	8°			
Esperanza de vida [+]	2020	82,40	90,00	2012	Esperanza de vida [+]
Suicidios [+]	2019	3.671			
Suicidios por 100.000 [+]	2019	7,76			
Número de Homicidios [+]	2019	333	0	2015	Número de Homicidios [+]
Homicidios por 100.000 [+]	2019	0,71	0	2015	Homicidios por 100.000 [+]
CO2 t per capita [+]	2020	4,62			
Producción anual de petróleo [+]	2020	1			
Reservas de Petróleo [+]	2021	150,0			
Consumo GWh [+]	2020	249.991			
Generación GWh [+]	2020	502.666			

COVID-19 Muertos [+]	-	03/11/2021	87.477	130	05/11/2021	COVID-19 Muertos [+]	-
COVID-19 Confirmados [+]	-	03/11/2021	5.022.546	15.618	05/11/2021	COVID-19 Confirmados [+]	-
Completamente vacunadas [+]		03/11/2021	37.360.864	48.309	04/11/2021	Completamente vacunadas [+]	
COVID-19 Muertos por millón habitantes [+]	-	03/11/2021	1.845,73	1.666,67	05/11/2021	COVID-19 Muertos por millón habitantes [+]	-
Dosis administradas [+]		03/11/2021	72.410.731	102.692	04/11/2021	Dosis administradas [+]	

Table 2. Macroeconomic factors of Andorra and Spain. Adapted table from Macro Expansion Data.

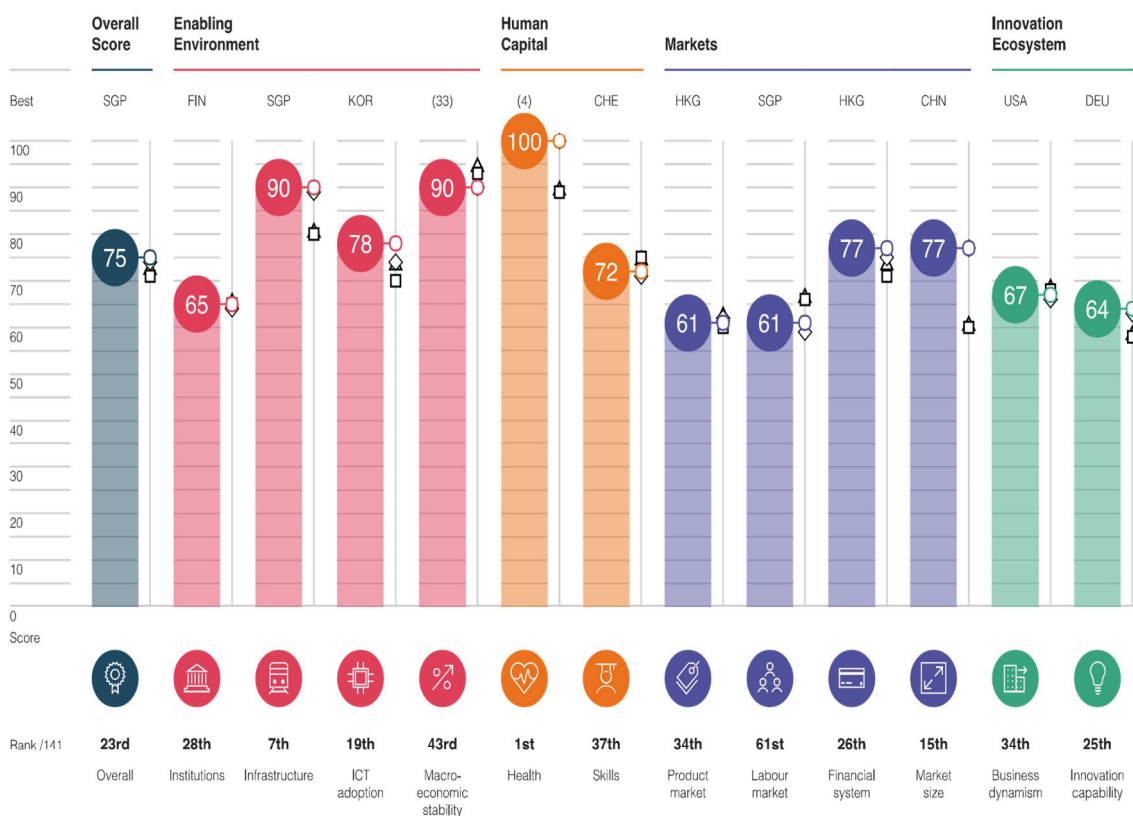
8.2 Spanish situation in the Global Competitiveness Index 2019 edition.

Global Competitiveness Index 4.0 2019 edition

Rank in 2018 edition: 26th/140

Performance Overview 2019

Key ◇ Previous edition ▲ High-income group average □ Europe and North America average



Selected contextual indicators

Population millions	46.4	GDP (PPP) % world GDP	1.38
GDP per capita US\$	30,697.3	5-year average FDI inward flow % GDP	1.9
10-year average annual GDP growth %	0.8		

Social and environmental performance

Environmental footprint gha/capita	3.7	Global Gender Gap Index 0-1 (gender parity)	0.7
Renewable energy consumption share %	16.3	Income Gini 0 (perfect equality) -100 (perfect inequality)	36.2
Unemployment rate %	15.5		

Index component	Value	Score	Rank 1-141	Best performer
1st pillar: Institutions.	0-100	65,1	28	Finland
Security	-	91,9	11	Finland
1.01 Organized crime 1-7 (best)	5,9	81,2	14	Finland
1.02 Homicide rate per 100,000 pop.	0,7	99,3	20	Multiple (14)
1.03 Terrorism incidence (no <very high) -100 (no incidence)	98,3	98,3	100	Multiple (25)
1.04 Reliability of police services 1-7 (best)	6,3	88,6	7	Finland
Social Capital		56.8 +	29	New Zealand
1.01 Social capital 0-100 (best)	56,8	56,8	26	New Zealand
Checks and balances 0-100		56,0	44	Finland
1.06 Budget transparency 0-100 (best)	54	54	39	Multiple (2)
1.07 Judicial independence 1—7 (best)	4,2	52,8	54	Finland
1.08 Efficiency of legal framework in challenging regulations 1—7 (best)	3,4	39,3	74	Finland
1.09 Freedom of the press 0-100(worst)	22	78,0	26	Norway
Public sector performance		59.6	37	Singapore
1.10 Burden of government regulation 1—7 (best)	2,9	31,4	114	Singapore
1.11 Efficiency of legal framework in settling disputes 1—7 best)	3,9	49,0	63	Singapore
1.12 Participation 0-1 (best)	0,98	98,3	5	Multiple (3)
Transparency		58.0 4	39	Denmark
1.13 Incidence of corruption 0-100(best)	58	58,0 +	39	Denmark
Property rights		67.0 +	38	Finland
1.14 Property rights 1-7 (best)	4,8	63,1	47	Finland

1.15 Intellectual property protection 1—7 (best)	4,8	63.0 +	37	Finland
1.16 Quality of land administration 0-60 (best)	22,5	75.0 =	34	Multiple (5)
Corporate governance		71,8	24	New Zealand
1.17 Strength of auditing and accounting standards 1—7 (best)	5,5	75.3 +	25	Finland
1.18 Conflict of interest regulation 0-10 (best)	6,3	63.0 =	47	Kenya
1.19 Shareholder governance 0—10 (best)	7,7	77.0 =	12	Kazakhstan
Future orientation of government		59,5	46	Luxembourg
1.20 Government ensuring policy stability 1—7 (best)	4,2	53,1	55	Switzerland
1.21 Government's responsiveness to change 1-7 (best)	3,3	38,7	92	Singapore
1.22 Legal framework's adaptability to digital business models 1—7 (best)	3,7	44,3	64	United States
1.23 Government long-term vision 1-7 (best)	2,8	29,2	121	Singapore
1.24 Energy efficiency regulation 0-100 (best)	70,6	70,6	28	Italy
1.25 Renewable energy regulation 0—100 (best)	66,1	66,1	38	Germany
1.26 Environment-related treaties in force	28	96,6	7	Multiple (6)
2nd pillar: Infrastructure 0-100		90.3	7	Singapore
Transport infrastructure 0-100		83.6 +	9	Singapore
2.01 Road Connectivity 0-100	100	100	1	Multiple (3)
2.02 Quality of road infrastructure 1—7 (best)	5,7	78,4	11	Singapore
2.03 Railroad density km/1,000 km	31,1	77,9	28	Multiple (24)
2.04 Efficiency of train services 1—7 (best)	5,4	72.9 +	9	Japan
2.05 Airport connectivity score	813743,1	100.0 =	8	Multiple (8)
2.06 Efficiency of air transport services 1—7 (best)	5,6	76.9 t	18	Singapore
2.07 Liner shipping connectivity 0-100 (best)	90,1	90,1	11	Multiple (S)
2.08 Efficiency of seaport services 1—7 (best)	5,4	73.0 +	16	Singapore
Utility infrastructure 0-100		97.0 +	19	Iceland

2.09 Electricity access % of population	100	100.0 =	2	Multiple (67)
2.10 Electricity supply quality % of output	9,5	94.3 +	56	Multiple (10)
2.11 Exposure to unsafe drinking water % of population	0,4	100.0 =	19	Multiple (28)
2.12 Reliability of water supply 1—7 (best)	6,6	93.6 +	16	Iceland
3rd pillar: ICT adoption 0-100		78,2	19	Korea, Rep.
3.01 Mobile-cellular telephone subscriptions per 100 pop.	115,9	96,6	72	Multiple (63)
3.02 Mobile-broadband subscriptions per 100 pop.	98,5	N/Appl.	31	United Arab Emirates
3.03 Fixed-broadband Internet subscriptions per 100 pop.	32	64,1	24	Switzerland
3.04 Fibre internet subscriptions per 100 pop.	14,4	N/Appl.	17	Korea, Rep.
3.05 Internet users % of adult population	86,1	86,1	28	Qatar
4th pillar: Macroeconomic stability 0—100		90.0 =	43	Multiple (33)
4.01 Inflation %	1,8	100.0 =	1	Multiple (88)
4.02 Debt dynamics 0—100 (best)	80	80.0 =	43	Multiple (34)
5th pillar: Health 0-100		100.0 =	1	Multiple (4)
5.01 Healthy life expectancy years		72,1	100.0 =	3
6th pillar: Skills 0-100		71,6	37	Switzerland
Current workforce a-too		60.8 +	55	Switzerland
6.01 Mean years of schooling	9,8	65.5 +	63	Germany
Skills of current workforce 0-100		56.2 +	45	Switzerland
6.02 Extent of staff training 1-7 (best)	3,9	48.1 t	79	Switzerland
6.03 Quality of vocational training I—7 (best)	4,5	58,5	42	Switzerland
6.04 Skillset of graduates 1—7 (best)	4,5	58.0 +	43	Switzerland
6.05 Digital skills among active population 1-7 (best)	4,3	55.7 4	61	Finland
6.06 Ease of finding skilled employees 1—7 (best)	4,6	60,5	35	United States
Future workforce 0-100		82.3 +	19	Denmark

6.07 School life expectancy years	17,9	99,3 =	13	Multiple (11)
Skills of fUture workforce 0-100		65,3 +	50	Denmark
6.07 Critical thinking in teaching 1—7 (bee)	3,3	38,1 +	83	Finland
6.09 Pupil-to-teacher ratio in primary education ratio	13	92,5	32	Multiple (5)
7th pillar: Product market 0-100		61,0 +	34	Hong Kong SAR
Domestic competition 0-100	58,1 +		41	Hong Kong SAR
7.01 Distortive effect of taxes and subsidies on competition 1–7 (best)	3,5	41,4 +	95	Singapore
7.02 Extent of market dominance 1–7 (best)	4,5	57,8 +	29	Switzerland
7.03 Competition in services 1–7 (best)	5,5	75,1 +	15	Hong Kong SAR
Trade openness 0–100		63,9 -	31	Singapore
7.04 Prevalence of non-tariff barriers 1–7 (best)	5	66,1 +	28	Singapore
7.05 Trade tariffs %	1,2	92,5 +	7	Hong Kong SAR
7.06 Complexity of tariffs 1–7 (best)	2,9	31,6 +	113	Hong Kong SAR
7.07 Border clearance efficiency 1–5 (best)	3,6	65,5 =	15	Germany
8th pillar: Labour market 0–100		61,1	61	Singapore
Flexibility 0-100		59,4 +	58	Singapore
8.01 Redundacy costs weeks of salary	17,3	72,3	78	Multiple (8)
8.02 Hiring and firing practices 1—7 (best)	3,2	37,1	116	Hong Kong SAR
8.03 Cooperation in labour-employer relations 1-7 (best)	4,4	57,2	73	Singapore
8.04 Flexibility of wage determination 1—7 (best)	5,1	68,0	62	Estonia
8.05 Active labour market policies 1-7 (best)	3,9	48,4 +	48	Switzerland
8.06 Workers' rights o-100 (best)	79,0	79,0 +	44	Multiple (2)
8.07 Ease of hiring foreign labOUF 1-7 (best)	4,4	57,3	44	Albania

8.08 Internal labour mobility 1—7 (best)	4,4	56,1	82	United States
Meritocracy and incentivization 0-100		62.8 4	69	Denmark
8.09 Reliance on professional management 1-7 (best)	4,7	61.8 4	43	Finland
8.10 Pay and productivity/ 1—7 (best)	3,7	44,3	92	Hong Kong SAR
8.11 Ratio of wage and salaried female workers to male workers %	0,87	83.5 +	38	Multiple (4)
8.12 Labour tax rate %	35,7	61.5 +	133	Multiple (24)

*Table 3. The Global Competitiveness Report 2019 (No. 2019). World Economic Forum.
Adapted table from World Economic Forum, & Schwab, K. (2019).*

8.3 Case study: El Rubius taxation in Spain and Andorra (2020).

8.3.1 Official State Form 100 Personal Income Tax.

Agencia Tributaria
Teléfono: 901 33 55 33
www.agenciatributaria.es

Impuesto sobre la Renta de las Personas Físicas
2020

Página 1

Primer declarante y cónyuge, en caso de matrimonio no separado legalmente

Primer declarante		
(01) NIF 11111111H	(02) Apellidos y nombre RUBÉN DOBLAS GUNDERSEN	
Sexo del primer declarante: H: hombre (05) H M: mujer	Estado civil (al 31-12-2020) Soltero/a (06) X Casado/a (07) Viudo/a (08) Divorciado/a o separado/a legalmente (09)	Fecha de nacimiento (10) 13/02/1990
Grado de discapacidad. Clave		(11)
Si su domicilio está situado en el extranjero indique el país de residencia en la UE o EEE en 2020 (excepto España)		(12)

Cónyuge (los datos identificativos del cónyuge son obligatorios en caso de matrimonio no separado legalmente)			
(13) NIF	(14) Apellidos y nombre		
Sexo del cónyuge: H: hombre (59) M: mujer	Fecha de nacimiento del cónyuge (60)	Grado de discapacidad del cónyuge. Clave (61)	
Cónyuge no residente que no es contribuyente del IRPF		(62)	
Cónyuge no residente que reside en un país de la UE o del EEE, y se aplica la deducción por unidades familiares formadas por residentes fiscales en la UE o del EEE		(64)	
Si su domicilio está situado en el extranjero indique el país de residencia en la UE o EEE en 2020 (excepto España)		(43)	

Comunidad o Ciudad Autónoma de residencia en el ejercicio 2020

Clave de la Comunidad Autónoma o de la Ciudad con Estatuto de Autonomía en la que tuvo/tuvieron su residencia habitual en 2020	(70) 12
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Opción de tributación

Indique la opción de tributación elegida (marque con una "X" la casilla que proceda)	Tributación individual (68) X
Atención: solamente podrán optar por el régimen de tributación conjunta los contribuyentes integrados en una unidad familiar.	Tributación conjunta (69)

Devengo

Atención: este apartado únicamente se cumplimentará en las declaraciones individuales de contribuyentes fallecidos en el ejercicio 2020 con anterioridad al día 31 de diciembre.	Fecha de fallecimiento
Fecha de finalización del período impositivo	(67)

Asignación tributaria a la Iglesia Católica

Atención: Esta asignación es independiente y compatible con la asignación tributaria a actividades de interés general consideradas de interés social.	
Si desea que se destine un 0,7 por 100 de la cuota íntegra al sostenimiento económico de la Iglesia Católica, marque con una "X" esta casilla	(105)

Asignación de cantidades a actividades de interés general consideradas de interés social

Atención: Esta asignación es independiente y compatible con la asignación tributaria a la Iglesia Católica.	
Si desea que se destine un 0,7 por 100 de la cuota íntegra a las actividades previstas en el Real Decreto-Ley 7/2013, de 28 de junio (BOE del 29), marque con una "X" esta casilla	(106)

Representante

(65) NIF	(66) Apellidos y nombre o razón social RUBÉN DOBLAS GUNDERSEN
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Rendimientos de actividades económicas en régimen de estimación directa.

ACTIVIDADES ECONÓMICAS REALIZADAS Y RENDIMIENTOS OBTENIDOS

Actividad 1

Contribuyente que realiza la actividad	DECLARANTE	0165
Tipo de actividad/es realizada/s: clave indicativa	1	0166
Grupo o epígrafe I.A.E (actividad principal cuando realice varias actividades del mismo tipo).	844	0167
Modalidad aplicable para la determinación del rendimiento neto E.D. Normal/Simplificada.	Normal	0168
Ingresos de explotación.	1.000.000,00	0171
Otros ingresos.	650.000,00	0178
Total ingresos computables [(171)a(179)].	1.650.000,00	0180
Gastos de manutención del contribuyente (art.30.2.5ª.c).	10.000,00	0191
Arrendamientos y cánones.	1.200,00	0192
Reparaciones y conservación.	3.500,00	0193
Suministros (electricidad, agua, gas, telefonía, internet)	900,00	0194
Otros suministros.	1.000,00	0198
Servicios de profesionales independientes.	2.000,00	0199
Primas de seguros.	3.000,00	0200
Otros servicios exteriores.	10.000,00	0202
Otros tributos fiscalmente deducibles.	180,39	0206
Suma de gastos fiscalmente deducibles.	31.780,39	0218
Total gastos deducibles, modalidad normal [(218)+(219)].	31.780,39	0220
Rendimiento neto [(180)-(220) ó (180)-(223)].	1.618.219,61	0224
Rendimiento neto reducido [(224)-(225)].	1.618.219,61	0226
Suma de rendimientos netos reducidos	1.618.219,61	0231
Suma del rendimiento neto reducido total de las actividades económicas en estimación directa	1.618.219,61	0235

Base imponible general y base imponible del ahorro

BASE IMPONIBLE GENERAL

Saldo neto de rendimientos a integrar en la base imponible general y de las imputaciones de renta	1.618.219,61	0432
Base imponible general [(420)-(431)+(432)-(433)-(434)]	1.618.219,61	0435

BASE IMPONIBLE DEL AHORRO

Base imponible del ahorro	0,00	0460
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Base liquidable general y base liquidable del ahorro

DETERMINACIÓN DE LA BASE LIQUIDABLE GENERAL

Base liquidable general [(435)-(491)-(492)-(493)-(494)-(495)-(496)-(497)]	1.618.219,61	0500
Base liquidable general sometida a gravamen [(500)-(501)]	1.618.219,61	0505

DETERMINACIÓN DE LA BASE LIQUIDABLE DEL AHORRO

Base liquidable del ahorro [(460)-(506)-(507)]	0,00	0510
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Adecuación del impuesto a las circunstancias personales y familiares

Mínimo contribuyente. Importe estatal	5.550,00	0511
Mínimo contribuyente. Importe autonómico	5.550,00	0512
Mínimo personal y familiar para calcular el gravamen estatal	5.550,00	0519
Mínimo personal y familiar para calcular el gravamen autonómico	5.550,00	0520
Mínimo personal y familiar de la base liquidable general para calcular el gravamen estatal	5.550,00	0521
Mínimo personal y familiar de la base liquidable del ahorro para calcular el gravamen estatal	0,00	0522
Mínimo personal y familiar de la base liquidable general para calcular el gravamen autonómico	5.550,00	0523
Mínimo personal y familiar de la base liquidable del ahorro para calcular el gravamen autonómico	0,00	0524

Cálculo del impuesto y resultado de la declaración

Cuota estatal correspondiente a la base liquidable general sometida a gravamen	359.550,16	0528
Cuota autonómica correspondiente a la base liquidable general sometida a gravamen	336.006,42	0529
Cuota estatal correspondiente al mínimo personal y familiar de B.L. general	527,25	0530
Cuota autonómica correspondiente al mínimo personal y familiar de la B.L. general	499,50	0531
Cuota estatal correspondiente a la base liquidable general	359.022,91	0532
Cuota autonómica correspondiente a la base liquidable general	335.506,92	0533
Tipo medio estatal	22,18	0534
Tipo medio autonómico	20,73	0535

Cuota estatal correspondiente a la base liquidable del ahorro sometida a gravamen	0,00	0536
Cuota autonómica correspondiente a la base liquidable del ahorro sometida a gravamen	0,00	0537
Cuota estatal correspondiente al mínimo personal y familiar de B.L. del ahorro	0,00	0538
Cuota autonómica correspondiente al mínimo personal y familiar de la B.L. del ahorro	0,00	0539
Cuota estatal correspondiente a la base liquidable del ahorro	0,00	0540
Cuota autonómica correspondiente a la base liquidable del ahorro	0,00	0541
Tipo medio estatal	0,00	0542
Tipo medio autonómico	0,00	0543
Cuota íntegra estatal [(532)+(540)]	359.022,91	0545
Cuota íntegra autonómica [(533)+(541)]	335.506,92	0546

Deducciones

Deducciones autonómicas de la Comunidad de Madrid		
Suma de deducciones autonómicas	0,00	0564

Determinación de cuotas líquidas y resultados

CUOTAS LÍQUIDAS

Cuota líquida estatal [(545)-(547)-(549)-(550)-(552)-(554)-(556)-(558)-(560)-(562)-(565)]	359.022,91	0570
Cuota líquida autonómica [(546)-(548)-(551)-(553)-(555)-(557)-(559)-(561)-(563)-(564)-(566)]	335.506,92	0571
Cuota líquida estatal incrementada [(570)+(572)+(573)+(574)+(576)]	359.022,91	0585
Cuota líquida autonómica incrementada [(571)+(577)+(578)+(579)+(581)]	335.506,92	0586

CUOTA RESULTANTE DE LA AUTOLIQUIDACIÓN

Cuota líquida incrementada total [(585)+(586)]	694.529,83	0587
Cuota resultante de la autoliquidación [(587)-(588)-(589)-(590)-(591)]	694.529,83	0595

RETENCIONES Y DEMÁS PAGOS A CUENTA

Pagos fraccionados ingresados por actividades económicas	330.000,00	0604
Total pagos a cuenta [suma de (592) + (593)+ (594) + (596) a (606)]	330.000,00	0609

RESULTADO DE LA DECLARACIÓN

Cuota diferencial [(595)-(609)]	364.529,83	0610
Resultado de la declaración	364.529,83	0670

Importe del IRPF que corresponde a la Comunidad Autónoma de residencia del contribuyente

Cuota líquida autonómica incrementada	335.506,92	0671
Importe del IRPF que corresponde a la Comunidad Autónoma de residencia del contribuyente	335.506,92	0675

BORRADOR NO VÁLIDO PARA SU PRESENTACIÓN

8.3.2 Official State Form 200 Corporate Income Tax.



Agencia Tributaria
Teléfono: 901 33 55 33
www.agenciatributaria.es

Impuesto sobre Sociedades
Impuesto sobre la Renta de no Residentes (establecimientos permanentes y entidades en régimen de atribución de rentas constituidas en el extranjero con presencia en territorio español)

2020

Página 1

Modelo

200

Declaración relativa al período impositivo comprendido desde

EL 1 1 2020 AL 31 12 2020

Identificación	
NIF B86726098	Ejercicio 2020
Apellidos y nombre o razón social SNOFOKK, S.L.	Tipo ejercicio 1
	Código CNAE (2009) actividad principal 5915
	Teléfono 1
	Teléfono 2

Caracteres de la declaración		
Tipo de entidad	<input type="checkbox"/> 00001 Entidad sin ánimo de lucro acogida régimen fiscal Título II Ley 49/2002	<input type="checkbox"/> 00014 Agrupación europea de interés económico
	<input type="checkbox"/> 00002 Entidad parcialmente exenta	<input type="checkbox"/> 00017 Cooperativa protegida
	<input type="checkbox"/> 00080 Uniones, federaciones y confederaciones de cooperativas	<input type="checkbox"/> 00018 Cooperativa especialmente protegida
	<input type="checkbox"/> 00003 Sociedad de inversión de capital variable o fondo de inversión de carácter financiero	<input type="checkbox"/> 00019 Resto cooperativas
	<input type="checkbox"/> 00004 Sociedad de inversión inmobiliaria o fondo de inversión inmobiliaria	<input type="checkbox"/> 00021 Establecimiento permanente
	<input type="checkbox"/> 00005 Com unidades titulares de montes vecinales en mano común	<input type="checkbox"/> 00023 Gran empresa
	<input type="checkbox"/> 00011 Entidad de tenencia de valores extranjeros	<input type="checkbox"/> 00024 Entidad de crédito
	<input type="checkbox"/> 00013 Agrupación de interés económico española o Unión temporal de empresas	<input type="checkbox"/> 00025 Entidad aseguradora
	<input type="checkbox"/> 00006 Incentivos entidad de reducida dimensión (Cap. XI, Tít. VII LIS)	<input type="checkbox"/> 00049 Regímenes especiales de normativa foral
	<input type="checkbox"/> 00015 Entidad ZEC (sin consolidación fiscal)	<input type="checkbox"/> 00035 Aplicación rég. especial fusiones, escisiones, aportaciones activos y canjes valores (Cap. VII, Tít VII)
Regímenes aplicables	<input type="checkbox"/> 00079 Entidad ZEC en consolidación fiscal	<input type="checkbox"/> 00029 Régimen especial Canarias
	<input type="checkbox"/> 00022 Régimen entid. navieras en función del tonelaje	<input type="checkbox"/> 00033 Régimen especial minería
	<input type="checkbox"/> 00028 Tribut. conjunta Estado/Diput. Cdad. Forales	<input type="checkbox"/> 00034 Régimen especial hidrocarburos
	<input type="checkbox"/> 00047 Entidades sometidas a la normativa foral	<input type="checkbox"/> 00038 Entidad dedicada al arrend. de viviendas
	<input type="checkbox"/> 00007 Imputación en base imp. rentas positivas art. 100 LIS	<input type="checkbox"/> 00027 Base imponible negativa o cero
	<input type="checkbox"/> 00009 Entidad dominante de grupo fiscal	<input type="checkbox"/> 00030 Transmisión elementos patrimoniales arts. 27.2.d) y 77.1 LIS
	<input type="checkbox"/> 00010 Entidad dependiente de grupo fiscal	<input type="checkbox"/> 00039 Entidad que forma parte de un grupo mercantil (art. 42 del Cód. Comercio)
	<input type="checkbox"/> 00031 Entidades de capital-riesgo	<input type="checkbox"/> 00046 Entidad en rég. de atribución de rentas constituida en el extranjero con presencia en territorio español
	<input type="checkbox"/> 00032 Sociedad de desarrollo industrial regional	<input type="checkbox"/> 00012 SOCIMI
	<input type="checkbox"/> 00036 Sociedad de garantía recíproca o de reaflanzamiento	<input type="checkbox"/> 00064 Régimen fiscal entrada SOCIMI
<input type="checkbox"/> 00048 Fondo de pensiones Real Decreto Legislativo 1/2002, de 29 de noviembre	<input type="checkbox"/> 00057 Régimen fiscal salida SOCIMI	
<input type="checkbox"/> 00058 Mutua de seguros o Mutualidad de previsión social	<input type="checkbox"/> 00062 Rég. fiscal de operaciones de aportación de activos a sociedades para la gestión de activos (Ley 8/2012)	
<input type="checkbox"/> 00060 Fondos o activos de titulización	<input type="checkbox"/> 00020 Otros regímenes especiales	
<input type="checkbox"/> 00066 Entidad patrimonial	<input type="checkbox"/> 00070 Compensación bases imponibles negativas para entidades de nueva creación (art. 26.3 LIS)	
<input type="checkbox"/> 00078 Diócesis, provincia religiosa o entidad eclesiástica que integra entidades menores de ellas dependientes	<input type="checkbox"/> 00059 Opciones arts. 39.2 y 39.3 LIS	
	<input type="checkbox"/> 00065 Bonificación personal investigador (RD 475/2014)	

Otros caracteres	00010 Entidad dependiente de grupo fiscal	00039 Entidad que forma parte de un grupo mercantil (art. 42 del Cód. Comercio)	00065 Bonificación personal investigador (RD 475/2014)
	00081 Filial grupo multinacional	00043 Obligación información DT 5ª RIS	00067 Opción régimen transitorio de la reducción de ingresos procedentes de determinados activos intangibles (DT 20ª LIS)
	00082 Sociedad matriz última grupo multinacional	00045 Inversiones anticipadas-reserva inversiones en Canarias (art. 27.11 Ley 19/1994)	00072 Extinción de entidad
	00016 Opción art. 46.2 LIS	00063 Tipo gravamen reducido para entid. de nueva creación (DT 22ª LIS)	00073 Opción del 0,7% de la cuota íntegra para fines sociales (DA 103ª Ley 6/2018)
	00026 Entidad inactiva	00071 Tipo gravamen reducido para entid. de nueva creación (art. 29.1 LIS)	

Estados de cuentas (*)

Balance ECPN: Pérdidas y ganancias:

Mod. normal	X 00050	Mod. normal	X 00075	Mod. normal	X 00053
Mod. abreviado	00051	Mod. abreviado (voluntario)	00076	Mod. abreviado	00054
Mod. PYMES	00052	Mod. PYMES (voluntario)	00077	Mod. PYMES	00055

Entidades que sin ser Instituciones de inversión colectiva utilicen los estados de cuentas aplicables a éstas 00061

(*) Excepto entidades que hayan marcado las claves 00003, 00004, 00024, 00025, 00036 ó 00058 de caracteres (tipo de entidad)

Personal asalariado

Consigne la cifra media del ejercicio Personal fijo 2,00 00041 Personal no fijo 00042

Grupo fiscal

Sólo para entidades que hayan marcado alguna de las siguientes claves de caracteres de la declaración:
Claves 00009 ó 00010

Número de grupo fiscal 00040

NIF de la entidad representante/dominante (incluida en el grupo fiscal)

Clave 00010

Nº identificación de la entidad dominante (en el caso de grupos constituidos sólo por entidades dependientes)

Grupo mercantil

Clave 00081

Datos de la sociedad matriz última:

NIF o equivalente Código país

Nombre o razón social

País o jurisdicción de residencia fiscal

Firma del Secretario del Consejo de Administración, declarante o representante

D. NIF en su calidad de Secretario del Consejo de Administración de la entidad declarante o persona que cumpla las funciones en el órgano que sustituya a dicho Consejo, CERTIFICA: Que los representantes legales de la entidad, abajo firmantes, tienen facultades para actuar en nombre y por cuenta de la entidad y que sus nombramientos no han caducado ni han sido revocados a la fecha de esta declaración.

Fecha (sólo declaraciones del IRNR):

Declaración complementaria

Nº de justificante de la declaración anterior

Declaración de los representantes legales de la entidad

La(s) persona(s) abajo identificada(s) como representante(s) legal(es) de la entidad declarante, manifiesta(n) que todos los datos consignados se corresponden con la información contenida en los libros oficiales exigidos por la legislación mercantil, o en su defecto por las normas que les sean aplicables, y en los registros auxiliares, en relación con la determinación del resultado contable.

Por poder, D. NIF Fecha poder Notaría/Otros	Por poder, D. NIF Fecha poder Notaría/Otros	Por poder, D. NIF Fecha poder Notaría/Otros
--	--	--

Nota: Esta declaración deberá ser cumplimentada por apoderados de la sociedad, en número y con capacidad suficiente, con indicación de sus datos de identificación y de los relativos al cargo y escritura de apoderamiento. El declarante podrá solicitar de la Administración la rectificación de la presente declaración si considera que perjudica de cualquier modo sus intereses legítimos, o bien la restitución de lo indebidamente ingresado si el perjuicio ha originado un ingreso indebido. Las solicitudes podrán hacerse siempre que la Administración tributaria no haya practicado liquidación definitiva o liquidación provisional por el mismo motivo ni haya transcurrido el plazo de cuatro años a que se refiere el artículo 66 de la Ley 58/2003, de 17 de diciembre, General Tributaria (BOE del 18).

Modelo
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SNOFOKK, S.L.

2020

Página 3

Balance: Activo (I)

Activo			
ACTIVO NO CORRIENTE (N, A, P)		00101	2.050.000,00
Inmovilizado intangible (N, A, P)		00102	500.000,00
Desarrollo (N)		00103	
Concesiones (N)		00104	
Patentes, licencias, marcas y similares (N)		00105	
Fondo de comercio (N, A, P)		00106	
Aplicaciones informáticas (N)		00107	500.000,00
Investigación (N)		00108	
Propiedad intelectual (N)		00700	
Otro inmovilizado intangible (N)		00109	
Resto (A, P)		00110	
Inmovilizado material (N, A, P)		00111	
Terrenos y construcciones (N)		00112	
Instalaciones técnicas y otro inmovilizado material (N)		00113	
Inmovilizado en curso y anticipos (N)		00114	
Inversiones inmobiliarias (N, A, P)		00115	
Terrenos (N)		00116	
Construcciones (N)		00117	
Inversiones en empresas del grupo y asociadas a largo plazo (N, A, P)		00118	
Instrumentos de patrimonio (N, A, P)		00119	
Créditos a empresas (N)		00120	
Valores representativos de deuda (N)		00121	
Derivados (N)		00122	
Otros activos financieros (N)		00123	
Otras inversiones (N)		00124	
Resto (A, P)		00125	

Inversiones financieras a largo plazo (N, A, P)	00126	1.550.000,00
Instrumentos de patrimonio (N, A, P).....	00127	
Créditos a terceros (N).....	00128	50.000,00
Valores representativos de deuda (N).....	00129	
Derivados (N)	00130	
Otros activos financieros (N).....	00131	
Otras inversiones (N).....	00132	1.500.000,00
Resto (A, P).....	00133	
Activos por impuesto diferido (N, A, P)	00134	
Deudores comerciales no corrientes (N, A, P)	00135	
ACTIVO CORRIENTE (N, A, P)	00136	1.775.674,00
Activos no corrientes mantenidos para la venta (N, A)	00137	
Existencias (N, A, P)	00138	
Comerciales (N).....	00139	
Materias primas y otros aprovisionamientos (N)	00140	
Productos en curso (N).....	00141	
De ciclo largo de producción (N).....	00142	
De ciclo corto de producción (N)	00143	
Productos terminados (N)	00144	
De ciclo largo de producción (N).....	00145	
De ciclo corto de producción (N)	00146	
Subproductos, residuos y materiales recuperados (N)	00147	
Anticipos a proveedores (N)	00148	
Derechos de emisión de gases de efecto invernadero (N).....	00701	

(N) Modelo normal de depósito de cuentas en el Registro Mercantil; (A) Modelo abreviado de depósito de cuentas en el Registro Mercantil; (P) Modelo PYMES de depósito de cuentas en el Registro Mercantil.

Balance: Activo (II)

Activo (cont.)

Deudores comerciales y otras cuentas a cobrar (N, A, P)	00149	375.674,00
Cientes por ventas y prestaciones de servicios (N, A, P)	00150	375.674,00
Cientes por ventas y prestaciones de servicios a largo plazo (N, A, P)	00151	200.000,00
Cientes por ventas y prestaciones de servicios a corto plazo (N, A, P)	00152	175.674,00
Cientes empresas del grupo y asociadas (N)	00153	
Deudores varios (N)	00154	
Personal (N)	00155	
Activos por impuesto corriente (N)	00156	
Otros créditos con las Administraciones Públicas (N)	00157	
Accionistas (socios) por desembolsos exigidos (N, A, P)	00158	
Otros deudores (A, P)	00159	
Inversiones en empresas del grupo y asociadas a corto plazo (N, A, P)	00160	200.000,00
Instrumentos de patrimonio (N, A, P)	00161	
Créditos a empresas (N)	00162	
Valores representativos de deuda (N)	00163	
Derivados (N)	00164	200.000,00
Otros activos financieros (N)	00165	
Otras inversiones (N)	00166	
Resto (A, P)	00167	
Inversiones financieras a corto plazo (N, A, P)	00168	550.000,00
Instrumentos de patrimonio (N, A, P)	00169	100.000,00
Créditos a empresas (N)	00170	
Valores representativos de deuda (N)	00171	
Derivados (N)	00172	150.000,00
Otros activos financieros (N)	00173	
Otras inversiones (N)	00174	300.000,00
Resto (A, P)	00175	
Periodificaciones a corto plazo (N, A, P)	00176	
Efectivo y otros activos líquidos equivalentes (N, A, P)	00177	650.000,00
Tesorería (N)	00178	500.000,00
Otros activos líquidos equivalentes (N)	00179	150.000,00
TOTAL ACTIVO (N, A, P)	00180	3.825.674,00

(N) Modelo normal de depósito de cuentas en el Registro Mercantil; (A) Modelo abreviado de depósito de cuentas en el Registro Mercantil; (P) Modelo PYMES de depósito de cuentas en el Registro Mercantil.

Balance: Patrimonio neto y pasivo (I)

Patrimonio neto y pasivo

PATRIMONIO NETO (N, A, P)	00185	3.334.698,00
Fondos propios (N, A, P)	00186	3.334.698,00
Capital (N, A, P)	00187	70.000,00
Capital escriturado (N, A, P)	00188	70.000,00
(Capital no exigido) (N, A, P)	00189	
Prima de emisión (N, A, P)	00190	
Reservas (N, A, P)	00191	514.000,00
Legal y estatutarias (N)	00192	14.000,00
Otras reservas (N, A, P)	00193	500.000,00
Reserva de revalorización (Ley 16/2012, de 27 de diciembre) (N)	00702	
Reserva de capitalización (N, A, P)	01001	
Reserva de nivelación (N, A, P)	01002	
Fondo de reserva obligatorio de cooperativas (N, A, P)	00712	
(Acciones y participaciones en patrimonio propias) (N, A, P)	00194	
Resultados de ejercicios anteriores (N, A, P)	00195	
Remanente (N)	00196	
(Resultados negativos de ejercicios anteriores) (N)	00197	
Otras aportaciones de socios (N, A, P)	00198	2.750.698,00
Resultado del ejercicio (N, A, P)	00199	
(Dividendo a cuenta) (N, A, P)	00200	
Otros instrumentos de patrimonio neto (N, A)	00201	

Ajustes por cambios de valor (N, A)	00202	
Activos financieros disponibles para la venta (N)	00203	
Operaciones de cobertura (N)	00204	
Activos no corrientes y pasivos vinculados, mantenidos para la venta (N)	00205	
Diferencia de conversión (N).....	00206	
Otros (N).....	00207	
Ajustes en patrimonio neto (P)	00208	
Subvenciones, donaciones y legados recibidos (N, A, P)	00209	
PASIVO NO CORRIENTE (N, A, P)	00210	275.000,00
Provisiones a largo plazo (N, A, P)	00211	50.000,00
Obligaciones por prestaciones a largo plazo al personal (N).....	00212	
Actuaciones medioambientales (N)	00213	
Provisiones por reestructuración (N)	00214	
Otras provisiones (N).....	00215	50.000,00
Deudas a largo plazo (N, A, P)	00216	225.000,00
Obligaciones y otros valores negociables (N)	00217	15.000,00
Deudas con entidades de crédito (N, A, P).....	00218	150.000,00
Acreeedores por arrendamiento financiero (N, A, P)	00219	20.000,00
Derivados (N)	00220	25.000,00
Otros pasivos financieros (N).....	00221	15.000,00
Otras deudas a largo plazo (A, P).....	00222	
Deudas con empresas del grupo y asociadas a largo plazo (N, A, P)	00223	
Pasivos por impuesto diferido (N, A, P)	00224	
Periodificaciones a largo plazo (N, A, P)	00225	
Acreeedores comerciales no corrientes (N, A, P)	00226	
Deuda con características especiales a largo plazo (N, A, P)	00227	

(N) Modelo normal de depósito de cuentas en el Registro Mercantil; (A) Modelo abreviado de depósito de cuentas en el Registro Mercantil; (P) Modelo PYMES de depósito de cuentas en el Registro Mercantil.

Balance: Patrimonio neto y pasivo (II)

Patrimonio neto y pasivo (cont.)

PASIVO CORRIENTE (N, A, P)	00228	215.976,00
Pasivos vinculados con activos no corrientes mantenidos para la venta (N, A)	00229	
Provisiones a corto plazo (N, A, P)	00230	
Provisiones por derechos de emisión de gases de efecto invernadero (N)	00703	
Otras provisiones (N)	00704	
Deudas a corto plazo (N, A, P)	00231	185.500,00
Obligaciones y otros valores negociables (N)	00232	25.000,00
Deudas con entidades de crédito (N, A, P)	00233	130.000,00
Acreedores por arrendamiento financiero (N, A, P)	00234	2.500,00
Derivados (N)	00235	3.000,00
Otros pasivos financieros (N)	00236	25.000,00
Otras deudas a corto plazo (A, P)	00237	
Deudas con empresas del grupo y asociadas a corto plazo (N, A, P)	00238	
Acreedores comerciales y otras cuentas a pagar (N, A, P)	00239	30.476,00
Proveedores (N, A, P)	00240	
Proveedores a largo plazo (N, A, P)	00241	
Proveedores a corto plazo (N, A, P)	00242	
Proveedores, empresas del grupo y asociadas (N)	00243	
Acreedores varios (N)	00244	15.000,00
Personal (remuneraciones pendientes de pago) (N)	00245	8.000,00
Pasivos por impuesto corriente (N)	00246	
Otras deudas con las Administraciones Públicas (N)	00247	7.476,00
Anticipos de clientes (N)	00248	
Otros acreedores (A, P)	00249	
Periodificaciones a corto plazo (N, A, P)	00250	
Deuda con características especiales a corto plazo (N, A, P)	00251	
TOTAL PATRIMONIO NETO Y PASIVO (N, A, P)	00252	3.825.674,00

Cuenta de pérdidas y ganancias (I)

Operaciones continuadas		
Importe neto de la cifra de negocios (N, A, P)	00255	2.603.146,00
Ventas (N)	00256	
Prestaciones de servicios (N)	00257	2.603.146,00
Ingresos de carácter financiero de las entidades concesionarias de infraestructuras públicas (N)	00711	
Ingresos de carácter financiero de las sociedades <i>holding</i> (N)	00705	
De participaciones en instrumentos de patrimonio (N)	00706	
De valores negociables y otros instrumentos financieros (N)	00707	
Resto (N)	00708	
Variación de existencias de productos terminados y en curso de fabricación (N, A, P)	00258	
Trabajos realizados por la empresa para su activo (N, A, P)	00259	
Aprovisionamientos (N, A, P)	00260	
Consumo de mercaderías (N, A, P)	00261	
Compras de mercaderías (N, A, P)	00760	
Variación de existencias (N, A, P)	00761	
Consumo de materias primas y otras materias consumibles (N, A, P)	00262	
Compras de materias primas y otras materias consumibles (N, A, P)	00762	
Variación de materias primas y otras materias consumibles (N, A, P)	00763	
Trabajos realizados por otras empresas (N, A, P)	00263	
Deterioro de mercaderías, materias primas y otros aprovisionamientos (N, A, P)	00264	
Otros ingresos de explotación (N, A, P)	00265	
Ingresos accesorios y otros de gestión corriente (N, A, P)	00266	
Ingresos por arrendamientos (N, A, P)	00267	
Resto (N, A, P)	00268	

Gastos de personal (N, A, P)	00270	-135.727,00
Sueldos, salarios y asimilados (N, A, P)	00271	-102.727,00
Indemnizaciones (N, A, P)	00273	
Seguridad Social a cargo de la empresa (N, A, P)	00274	-33.000,00
Retribuciones a largo plazo mediante sistemas de aportación o prestación definida (N, A, P)	00275	
Retribuciones mediante instrumentos de patrimonio (N, A, P)	00276	
Otros gastos sociales (N, A, P)	00277	
Provisiones (N, A, P)	00278	
Otros gastos de explotación (N, A, P)	00279	-1.200.000,00
Servicios exteriores (N, A, P)	00280	-1.200.000,00
Servicios profesionales independientes (N, A, P)	00253	-1.200.000,00
Resto (N, A, P)	00254	
Tributos (N, A, P)	00281	
Pérdidas, deterioro y variación de provisiones por operaciones comerciales (N, A, P)	00282	
Otros gastos de gestión corriente (N, A, P)	00283	
Gastos por emisión de gases de efecto invernadero (N, A, P)	00709	
Amortización del inmovilizado (N, A, P)	00284	35.088,00
Imputación de subvenciones de inmovilizado no financiero y otras (N, A, P)	00285	
Excesos de provisiones (N, A, P)	00286	
Deterioro y resultado por enajenaciones del inmovilizado (N, A, P)	00287	
Deterioro y pérdidas (N, A, P)	00288	
Deterioros (N, A, P)	00289	
Reversión de deterioros (N, A, P)	00290	
Resultados por enajenaciones y otras (N, A, P)	00291	
Beneficios (N, A, P)	00292	
Pérdidas (N, A, P)	00293	
Deterioro y resultados por enajenaciones del inmovilizado de las sociedades <i>holding</i> (N, A, P)	00710	

Diferencia negativa de combinaciones de negocio (N, A)	00294	
Otros resultados (N, A, P)	00295	
RESULTADO DE EXPLOTACIÓN (N, A, P)	00296	1.302.507,00

(N) Modelo normal de depósito de cuentas en el Registro Mercantil; (A) Modelo abreviado de depósito de cuentas en el Registro Mercantil; (P) Modelo PYMES de depósito de cuentas en el Registro Mercantil

Modelo
200

NIF Apellidos y nombre o razón social
B86726098 SNOFOKK, S.L.

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Página 8

Cuenta de pérdidas y ganancias (II)

Operaciones continuadas (cont.)

Ingresos financieros (N, A, P)	00297	
De participaciones en instrumentos de patrimonio (N, A, P)	00298	
En empresas del grupo y asociadas (N, A, P)	00299	
En terceros (N, A, P).....	00300	
De valores negociables y otros instrumentos financieros (N, A, P)	00301	
De empresas del grupo y asociadas (N, A, P)	00302	
De terceros (N, A, P)	00303	
Imputación de subvenciones, donaciones y legados de carácter financiero (N, A, P).....	00304	
Gastos financieros (N, A, P)	00305	
Por deudas con empresas del grupo y asociadas (N, A, P)	00306	
Por deudas con terceros (N, A, P).....	00307	
Por actualización de provisiones (N, A, P).....	00308	
Variación de valor razonable en instrumentos financieros (N, A, P)	00309	
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Imputación al resultado del ejercicio por activos financieros disponibles para la venta (N)	00311	
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RESULTADO FINANCIERO (N, A, P)	00324	
RESULTADO ANTES DE IMPUESTOS (N, A, P)	00325	1.302.507,00
Impuestos sobre beneficios (N, A, P)	00326	
RESULTADO DEL EJERCICIO PROCEDENTE DE OPERACIONES CONTINUADAS (N, A, P)	00327	1.302.507,00
Operaciones interrumpidas		
RESULTADO DEL EJERCICIO PROCEDENTE DE OPERACIONES INTERRUMPIDAS NETO DE IMPUESTOS (N)	00328	
RESULTADO DE LA CUENTA DE PÉRDIDAS Y GANANCIAS (N, A, P)	00500	1.302.507,00

(N) Modelo normal de depósito de cuentas en el Registro Mercantil; (A) Modelo abreviado de depósito de cuentas en el Registro Mercantil; (P) Modelo PYMES de depósito de cuentas en el Registro Mercantil.

Estado de cambios en el patrimonio neto (I): estado de ingresos y gastos reconocidos en el ejercicio^(*)

Resultado de la cuenta de pérdidas y ganancias (N, A, P) 00500 1.302.507,00

Ingresos y gastos imputados directamente al patrimonio neto

Por valoración de instrumentos financieros (N, A, P) 00336
 Activos financieros disponibles para la venta (N) 00337
 Otros ingresos / gastos (N)..... 00338
Por coberturas de flujos de efectivo (N, A, P) 00339
Subvenciones, donaciones y legados recibidos (N, A, P) 00340
Por ganancias y pérdidas actuariales y otros ajustes (N, A, P) 00341
Por activos no corrientes y pasivos vinculados, mantenidos para la venta (N, A, P) 00342
Diferencias de conversión (N, A, P) 00343
Efecto impositivo (N, A, P) 00344
Total ingresos y gastos imputados directamente en el patrimonio neto (N, A, P) 00345

Transferencias a la cuenta de pérdidas y ganancias

Por valoración de instrumentos financieros (N, A, P) 00346
 Activos financieros disponibles para la venta (N) 00347
 Otros ingresos / gastos (N) 00348
Por coberturas de flujos de efectivo (N, A, P) 00349
Subvenciones, donaciones y legados recibidos (N, A, P) 00350
Por activos no corrientes y pasivos vinculados, mantenidos para la venta (N, A, P) 00351
Diferencias de conversión (N, A, P) 00352

Efecto impositivo (N, A, P) 00353
Total transferencia a la cuenta de pérdidas y ganancias (N, A, P) 00354
TOTAL DE INGRESOS Y GASTOS RECONOCIDOS (N, A, P) 00355 1.302.507,00

^(*) El estado de cambios en el patrimonio neto será de cumplimentación voluntaria si se utiliza el modelo abreviado o PYMES del PGC
 (N) Modelo normal de depósito de cuentas en el Registro Mercantil; (A) Modelo abreviado de depósito de cuentas en el Registro Mercantil; (P) Modelo PYMES de depósito de cuentas en el Registro Mercantil.

Estado de cambios en el patrimonio neto (II): estado total de cambios en el patrimonio neto⁽¹⁾

	CAPITAL/APOYO		Prima de emisión (N, A, P)	Reservas (N, A, P)	Reservas (N, A, P)	Reservas (N, A, P)	Reservas (N, A, P)	Reservas (N, A, P)
	Escriturado	(No exigido)						
SALDO, FINAL DEL EJERCICIO ANTERIOR (N, A, P)	00380	00381	00382	00383	00384	00385	00386	00386
Ajustes por cambio de criterio de ejercicios anteriores (N, A, P).....	00394	00395	00396	00397	00398	00399	00400	00400
Ajustes por errores de ejercicios anteriores (N, A, P).....	00408	00409	00410	00411	00412	00413	00414	00414
SALDO AJUSTADO, INICIO DEL EJERCICIO (N, A, P)	00422	00423	00424	00425	00426	00427	00428	00428
Total ingresos y gastos reconocidos (N, A)	00436	00437	00438	00439	00440	00441	00442	00442
Resultado de la cuenta de pérdidas y ganancias (P)	00450	00451	00452	00453	00454	00455	00456	00456
Ingresos y gastos reconocidos en patrimonio neto (P)	00464	00465	00466	00467	00468	00469	00470	00470
Ingresos fiscales a distribuir en varios ejercicios (P)	00478	00479	00480	00481	00482	00483	00484	00484
Otros ingresos y gastos reconocidos en patrimonio neto (P)	00492	00493	00494	00495	00496	00497	00498	00498
Operaciones con socios o propietarios (N, A, P)	00506	00507	00508	00509	00510	00511	00512	00512
Aumentos de capital (N, A, P)	00520	00521	00522	00523	00524	00525	00526	00526
(-) Reducciones de capital (N, A, P)	00534	00535	00536	00537	00538	00539	00540	00540
Conversión de pasivos financ. en patr. neto (conversión de obligac. condonaciones de deudas) (N)...	00548	00549	00550	00551	00552	00553	00554	00554
(-) Distribución de dividendos (N)	00562	00563	00564	00565	00566	00567	00568	00568
Operaciones con acciones o participaciones propias (netas) (N)	00576	00577	00578	00579	00580	00581	00582	00582
Incremento (reducción) de patr. neto resultante de una combinación de negocios (N) ..	00590	00591	00592	00593	00594	00595	00596	00596
Otras operaciones con socios o propietarios (N, A, P)	00604	00605	00606	00607	00608	00609	00610	00610
Otras variaciones del patrimonio neto (N, A, P)	00618	00619	00620	00621	00622	00623	00624	00624
Movimiento de la reserva de revalorización (N, A, P)	00715	00716	00717	00718	00719	00720	00721	00721
Otras variaciones (N, A, P)	00729	00730	00731	00732	00733	00734	00735	00735
SALDO, FINAL DEL EJERCICIO (N, A, P)	00632	00633	00634	00635	00636	00637	00638	00638

Estado de cambios en el patrimonio neto (III): estado total de cambios en el patrimonio neto⁽¹⁾ (cont.)

	Resultado del ejercicio (N, A, P)	(Dividendo a cuenta) (N, A, P)	Otros instrumentos de patrimonio neto (N, A)	Ajustes por cambios de valor (N, A)	Ajustes en patrimonio neto (P)	Subvenciones donaciones y legados recibidos (N, A, P)	Total (N, A, P)
Ajustes por cambio de criterio de ejercicios anteriores (N, A, P).....	00401	00402	00403	00404	00405	00406	00407
Ajustes por errores de ejercicios anteriores (N, A, P).....	00415	00416	00417	00418	00419	00420	00421
SALDO AJUSTADO, INICIO DEL EJERCICIO (N, A, P)	00429	00430	00431	00432	00433	00434	00435
Total ingresos y gastos reconocidos (N, A)	00443	00444	00445	00446	00447	00448	00449
Resultado de la cuenta de pérdidas y ganancias (P)	00457	00458			00461	00462	00463
Ingresos y gastos reconocidos en patrimonio neto (P)	00471	00472			00475	00476	00477
Ingresos fiscales a distribuir en varios ejercicios (P)	00485	00486			00489	00490	00491
Otros ingresos y gastos reconocidos en patrimonio neto (P)	00499	00502			00503	00504	00505
Operaciones con socios o propietarios (N, A, P)	00513	00514	00515	00516	00517	00518	00519
Aumentos de capital (N, A, P)	00527	00528	00529	00530	00531	00532	00533
(-) Reducciones de capital (N, A, P)	00541	00542	00543	00544	00545	00546	00547
Conversión de pasivos financ. en patr. neto (conversión de obligac. condonaciones de deudas) (N)...	00555	00556	00557	00558		00560	00561
(-) Distribución de dividendos (N)	00569	00570	00571	00572		00574	00575
Operaciones con acciones o participaciones propias (netas) (N)	00583	00584	00585	00586		00588	00589
Incremento (reducción) de patr. neto resultante de una combinación de negocios (N) ..	00597	00598	00599	00600		00602	00603
Otras operaciones con socios o propietarios (N, A, P)	00611	00612	00613	00614	00615	00616	00617
Otras variaciones del patrimonio neto (N, A, P)	00625	00626	00627	00628	00629	00630	00631
Movimiento de la reserva de revalorización (N, A, P)	00722	00723	00724	00725	00726	00727	00728
Otras variaciones (N, A, P)	00736	00737	00738	00739	00740	00741	00742
SALDO, FINAL DEL EJERCICIO (N, A, P)	00639	00640	00641	00642	00643	00644	00645

Liquidación (I)

Resultado de la cuenta de pérdidas y ganancias

Resultado de la cuenta de pérdidas y ganancias	00500	1.302.507,00
	Aumentos	Disminuciones
Correcciones por Impuesto sobre Sociedades.....	00301 260.501,00	00302
Resultado de la cuenta de pérdidas y ganancias antes de Impuesto sobre Sociedades.....		00501 1.563.008,00
	Aumentos	Disminuciones
Correcciones al resultado contable al considerar los requisitos o calificaciones contables referidos al grupo fiscal (art. 62.1a) LIS) (i.e., operaciones con acciones propias a nivel de grupo fiscal, coberturas, etc.).....	01230	01231

Detalle de las correcciones al resultado de la cuenta de pérdidas y ganancias (excluida la corrección por IS)

	Aumentos	Disminuciones
Cambio de criterios contables (art. 11.3.2º LIS)	00355	00356
Operaciones a plazos (art. 11.4 LIS).....	00357	00358
Reversión del deterioro del valor de los elementos patrimoniales (art. 11.6 LIS).....	00359	00360
Rentas negativas (art. 11.9 y 11.10 LIS)	00225	00226
Ajustes por rentas derivadas de operaciones con quita o espera (art. 11.13 LIS).....	01514	00272
Otras diferencias de imputación temporal de ingresos y gastos (art. 11 LIS).....	00361	00362
Diferencias entre amortización contable y fiscal (art. 12.1 LIS)	00303	00304
Deducción del 30% importe gastos de amortiz. contable (excluidas emp. reducida dimensión) (art. 7 Ley 16/2012)		00505
Amortización del inmovilizado intangible y fondo de comercio (art. 12.2 LIS) y amortización de la DT 13ª.1 LIS	01005	01006
Amortización de inmovilizado afecto a actividades de investigación y desarrollo (art. 12.3 b) LIS)	00305	00306
Libertad de amortización de gastos de investigación y desarrollo (art. 12.3 c) LIS).....	00307	00308
Libertad de amortización inmovilizado material nuevo (art. 12.3 e) LIS)	01003	01004
Otros supuestos de libertad de amortización (art. 12.3 a) y d) y DA 16ª LIS).....	00309	00310
Libertad de amortización con mantenimiento de empleo (RDL 6/2010 y DT 13ª.2 LIS).....	00514	00509
Libertad de amortización sin mantenimiento de empleo (RDL 13/2010 y DT 13ª.2 LIS).....	00516	00551
Pérdidas por deterioro del art. 13.1 LIS no afectada por el art. 11.12 ni por DT 33ª.1 LIS	00321	00322
Pérdidas por deterioro del art. 13.1 LIS y provisiones y gastos (art. 14.1 y 14.2 LIS) a los que se refiere el art. 11.12 y DT 33ª.1 LIS.....	00415	00211
Pérdidas por deterioro de IM, inversiones inmobiliarias e II, incluido el fondo de comercio (art. 13.2 a) y DT 15 LIS).....	00331	00332
Ajustes por pérdidas por deterioro de valores repr. de partic. en el capital o fondos propios (art. 13.2 b) LIS)	00325	00326
Ajustes por pérdidas por deterioro de valores repr. de partic. en el capital o fondos propios (DT 16ª.1 y 2 LIS).....	01518	00394
Ajustes por pérdidas por deterioro de valores repr. de partic. en el capital o fondos propios (DT 16ª.3 LIS)	00333	00334

Pérdidas por deterioro de valores representativos de deuda (art. 13.2 c) LIS y DT 15ª LIS).....	00327	00328
Aplicación del límite del art. 11.12 LIS a las pérdidas por deterioro del art. 13.1 LIS y provisiones y gastos (art. 14.1 y 14.2 LIS)....	00416	00543
Gastos y provisiones por pensiones no afectados por el art. 11.12 LIS (art. 14.1, 14.6 y 14.8 LIS).....	00335	00336
Otras provisiones no deducibles fiscalmente (art. 14 LIS) no afectadas por el art. 11.12 LIS.....	00337	00338
Subvenciones públicas incluidas en el resultado del ejercicio, no integrables en la base imponible (art. 14		00368
Gastos no deducibles por considerarse retribución de fondos propios (art. 15 a) LIS).....	01002	
Multas, sanciones y otros (art. 15 c) LIS)	01815	
Pérdidas del juego (art. 15 d) LIS)	00343	
Gastos por donativos y liberalidades (art. 15 e) LIS)	00339	
Gastos de actuaciones contrarias al ordenamiento jurídico (art. 15 f) LIS).....	01816	
Operaciones realizadas con paraísos fiscales (art. 15 g) LIS).....	00341	00342
Gastos financieros derivados de deudas con entidades del grupo (art. 15 h) LIS).....	00508	
Gastos derivados de la extinción de la relación laboral o mercantil (art. 15 i) LIS).....	01817	
Gastos correspondientes a operaciones realizadas con personas o entidades vinculadas (art. 15 j) LIS).....	01009	01010
Asimetrías híbridas (art. 15 bis LIS)	02469	02470
Pérdidas por deterioro de valores repr. de partic. en el capital o fondos propios (art. 15 k) LIS)	01807	01811
Disminución de valor originada por criterio de valor razonable (art. 15 l) LIS).....	01808	01812
Deuda tributaria de actos jurídicos documentados (ITP y AJD) (art. 15 m) LIS)	01813	01814
Gastos que sean objeto de la deducción por inversiones realizadas por las autoridades portuarias (art. 15 n) LIS)	02311	
Ajustes por la limitación en la deducibilidad de gastos financieros (art. 16 LIS).....	00363	00364
Revalorizaciones contables (art. 17.1 LIS).....	00345	00346
Operaciones de aumento de capital o fondos propios por compensación de créditos (art. 17.2 LIS)	01818	01819
SICAV: Reducciones de capital y distribución de la prima de emisión (art. 17.6 LIS)	00371	
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Operaciones vinculadas: aplicación del valor de mercado (art. 18 LIS)	01011	01012
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Exención sobre dividendos o participaciones en beneficios de entidades no residentes (art. 21.1 LIS)		02181
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Exención sobre la renta obtenida en la transmisión de valores entidades no residentes (art. 21.3 LIS)	02184	02185

Liquidación (II)

Detalle de las correcciones al resultado de la cuenta de pérdidas y ganancias (excluida la corrección por IS) (cont.)

	Aumentos (cont.)	Disminuciones (cont.)
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Exención sobre la renta obtenida en los supuestos del art. 21.3 LIS distintos a transmisiones de valores entidades no residentes	02188	02189
Exención de rentas en el extranjero (art. 22 LIS)	00256	00278
Reducción de rentas procedentes de determinados activos intangibles (art. 23 y DT 20ª LIS)	01822	00372
Obra benéfico-social de las cajas de ahorro y fundaciones bancarias (art. 24 LIS)	00373	00374
Impuesto extranjero soportado por el contribuyente, no deducible por afectar a rentas con deducción por doble imposición (art. 31.2 LIS)	00340	
Impuesto extranjero sobre los beneficios con cargo a los cuales se pagan los dividendos objeto de deducción por doble imposición internacional (art. 32.1 LIS)	00351	01589
Agrupación de interés económico (Cap. II del Tit. VII LIS)	00375	00376
Unión temporal de empresas, ajustes del art. 45.1 LIS	01320	01321
Unión temporal de empresas, ajustes por rentas exentas de UTE que opera en el extranjero (art. 45.2 LIS)	00184	00544
Unión temporal de empresas, ajustes por rentas exentas por participar en el extranjero en fórmulas de colaboración análogas a las UTE (art. 45.2 LIS)	01022	01023
Unión temporal de empresas, ajustes por criterios de imputación temporal (art. 46.2 LIS)	01018	01019
Bases imp. negativas generadas dentro del grupo fiscal por la ent. transmitida y que hayan sido compensadas (art. 62.2 LIS)	01275	01276
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Valoración de bienes y derechos. Régimen especial operaciones reestructuración (capítulo VII del título VII LIS)	00379	00380
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Hidrocarburos: Amortización de inversiones intangibles y gastos de investigación (art. 99 LIS)	00383	00384
Transparencia fiscal internacional (art. 100 LIS)	00387	00388
Empresas de reducida dimensión: libertad de amortización (art. 102 LIS)	00311	00312
Empresas de reducida dimensión: amortización acelerada (art. 103 LIS y DT 28ª LIS)	00313	00314
Empresas de reducida dimensión: pérdidas por deterioro créditos insolvencias (art. 104 LIS)	00323	00324
Arrendamiento financiero: régimen especial (art. 106 LIS)	00317	00318
Régimen fiscal entidades de tenencia de valores extranjeros (capítulo XIII del título VII LIS)	00385	00386
Régimen de entidades parcialmente exentas (capítulo XIV del título VII LIS)	00389	00390
Montes vecinales en mano común (capítulo XV del título VII LIS)		00396
Régimen de entidades navieras en función del tonelaje (capítulo XVI del título VII LIS)	00397	00398
Aportaciones y colaboración a favor de entidades sin fines lucrativos	00250	00251
Régimen fiscal entidades sin fines lucrativos (Ley 49/2002)	00391	00392
Cooperativas: Fondo de reserva obligatorio (Ley 20/1990)		00400

Reserva para inversiones en Canarias (Ley 19/1994)	00403	00404
Exención transmisión bienes inmuebles (DA 6ª LIS)	00518	00519
Rentas procedentes de transmisión de inmovilizado obtenidas por las Autoridades Portuarias (DA 68ª Ley 6/2018)		01824
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Operaciones a plazos (DT 1ª LIS)	00510	00512
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Ajustes por la primera aplicación de la Circular 4/2017 del Banco de España, a entidades de crédito (DT 39 LIS)	02129	02130
Entidades en rég. de atribución de rentas const. en el extran. con presencia en territ. español (art. 38 TRLIRNR)	00409	00410
Correcciones específicas de entidades sometidas a la normativa foral	00411	00412
Eliminaciones pendientes de incorporar de sociedades que dejen de pertenecer a un grupo	01027	01028
Otras correcciones al resultado de la cuenta de pérdidas y ganancias	00413	00414
Total correcciones al resultado de la cuenta de pérdidas y ganancias (excluida la corrección por IS (desglose en página 19 y en páginas 26 bis a 26 sexies)	00417	00418

(**) Para participaciones adquiridas hasta el 21/12/07.

Entidades navieras en régimen de tributación en función del tonelaje

Base imponible de actividades o rentas que tributen en régimen general

00578

Base imponible derivada de la aplicación del régimen especial

00579

Entidades que forman parte de grupos de consolidación fiscal

Base imponible individual a integrar por las entidades que forman parte del grupo

01029

Eliminaciones e incorporaciones correspondientes a la entidad

01030

Integración individual de las dotaciones del art. 11.12 LIS

01031

Base imponible

Base imponible antes de la aplicación de la reserva de capitalización y compensación de bases imponibles negativas	00550	1.563.008,00
Reserva de capitalización (desglose en página 20 bis)	01032	
Compensación de bases imponibles negativas procedentes anteriores (desglose en página 26)	00547	

Base imponible 00552 **1.563.008,00**

Sólo entidades de reducida dimensión

Reserva de nivelación (desglose en página 20 bis)

01033

01034

Liquidación (III)

Base imponible después de la reserva de nivelación	01330	1.563.008,00									
Sólo sociedades cooperativas											
Resultados cooperativos	00553										
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Sólo sociedades cooperativas											
Cuota íntegra previa	00560										
<table border="1"> <thead> <tr> <th></th> <th>Aumentos</th> <th>Disminuciones</th> </tr> </thead> <tbody> <tr> <td>Pérdidas por deterioro del art. 13.1 LIS y provisiones y gastos (art. 11.12 LIS) a los que se refiere el art. 11.12 LIS (convertida en cuota).....</td> <td>00210</td> <td>00480</td> </tr> <tr> <td>Aplicación del límite del art. 11.12 LIS a las pérdidas por deterioro del art. 13.1 LIS y provisiones y gastos (art. 14.1 y 14.2 LIS)</td> <td>00408</td> <td>01037</td> </tr> </tbody> </table>				Aumentos	Disminuciones	Pérdidas por deterioro del art. 13.1 LIS y provisiones y gastos (art. 11.12 LIS) a los que se refiere el art. 11.12 LIS (convertida en cuota).....	00210	00480	Aplicación del límite del art. 11.12 LIS a las pérdidas por deterioro del art. 13.1 LIS y provisiones y gastos (art. 14.1 y 14.2 LIS)	00408	01037
	Aumentos	Disminuciones									
Pérdidas por deterioro del art. 13.1 LIS y provisiones y gastos (art. 11.12 LIS) a los que se refiere el art. 11.12 LIS (convertida en cuota).....	00210	00480									
Aplicación del límite del art. 11.12 LIS a las pérdidas por deterioro del art. 13.1 LIS y provisiones y gastos (art. 14.1 y 14.2 LIS)	00408	01037									
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Cuota íntegra previa después de la reserva de nivelación	01234										
Cuota íntegra											
Cuota íntegra	00562	390.752,00									
Incremento por incumplimiento reserva de nivelación (art. 105.6 LIS)	01036										

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DI interna de períodos anteriores aplicada en el ejercicio (DT 23ª.1 LIS).....	01344	
DI interna generada y aplicada en el ejercicio (DT 23ª.1 LIS)	01280	
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DI internacional de períodos anteriores aplicada en el ejercicio (art. 31 y 32 LIS)	00571	
DI internacional generada y aplicada en el ejercicio actual (arts. 31 y 32 LIS)	00573	
Transparencia fiscal internacional (art. 100.11 LIS)	00575	
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Otras deducciones. Cuota líquida positiva		
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Deducción DT 24ª.7 LIS y art. 42 RDLeg. 4/2004 (desglose en página 16).....	00585	
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Deducción por reversión de medidas temporales DT 37ª.2 LIS (desglose en página 18 bis)....	01041	
Cuota líquida positiva	00592	390.752,00 ¹³

Liquidación (IV)

Cuota del ejercicio a ingresar o a devolver

	Efectuados a la entidad		Imputados por AIEs y UTEs	
Retenciones por rendimientos del capital mobiliario	01785		01786	
Retenciones por arrendamientos de inmuebles urbanos	01787		01788	
Retenciones por rendimientos del capital mobiliario atribuidas por entidades en atribución de rentas	01789		01790	
Retenciones por arrendamientos de inmuebles urbanos atribuidas por entidades en atribución de rentas	01791		01792	
Retenciones por otros conceptos diferentes a los rendimientos del capital mobiliario o a los arrendamientos de inmuebles urbanos atribuidas por entidades en atribución de rentas	01793		01794	
Retenciones e ingresos a cuenta participaciones IIC	01795		01796	
Retenciones sobre los premios de determinadas loterías y apuestas.....	00597		01797	
Retenciones por otros conceptos NO incluidos en las casillas anteriores	01798		01799	

	Estado		D. Forales / Navarra (totales) (desglose en pág. 26)	
Cuota del ejercicio a ingresar o a devolver	00599	390.752,00	00600	

Pagos fraccionados. Cuota diferencial

1º pago fraccionado	00601		00602	
2º pago fraccionado	00603		00604	
3º pago fraccionado	00605	20.000,00	00606	
Cuota diferencial	00611	370.752,00	00612	

Líquido a ingresar o a devolver

Incremento por pérdida beneficios fiscales períodos anteriores.....	00615		00616	
Incremento por incumplimiento de requisitos SOCIMI (**)	00633		00642	
Intereses de demora	00617		00618	
Complementaria: Importe ingreso / devolución efectuada de la declaración originaria	00619		00620	
Abono de deducciones I+D+i por insuficiencia de cuota (opción art. 39.2 LIS)	01234		00083	01332
Abono de deducciones por producciones cinematográficas extranjeras (art. 39.3 LIS)	01200		01042	01333

Líquido a ingresar o a devolver	00621	370.752,00	00622	
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Líquido a ingresar o a devolver	00621	370.752,00	00622	
Abono por conversión de activos por impuesto diferido en crédito exigible frente a la Administración tributaria (art. 130 LIS)	00150		01020	01043
Compensación por conversión de activos por impuesto diferido en crédito exigible frente a la Administración tributaria (art. 130 LIS).	00506		01021	01044

(**) Incumplimiento de requisitos o tributación por otro régimen antes del plazo de 3 años de permanencia (art. 9.1 Ley 11/2009)

Modelo
200

NIF Apellidos y nombre o razón social
B86726098 SNOFOKK, S.L.

2020
Página 15

Detalle de la compensación de bases imponibles negativas

	Pendiente de aplicación a principio del período/ generada en el período	Aplicado en esta liquidación	Pendiente de aplicación en períodos futuros
Compensación de base año 1997	00640	00641	00548
Compensación de base año 1998	00643	00644	00645
Compensación de base año 1999	00646	00647	00648
Compensación de base año 2000	00649	00650	00651
Compensación de base año 2001	00652	00653	00654
Compensación de base año 2002	00655	00656	00657
Compensación de base año 2003	00658	00659	00660
Compensación de base año 2004	00661	00662	00663
Compensación de base año 2005	00664	00665	00666
Compensación de base año 2006	00667	00668	00669
Compensación de base año 2007	00743	00747	00748
Compensación de base año 2008	00275	00276	00277
Compensación de base año 2009	00608	00609	00610
Compensación de base año 2010	00704	00705	00706
Compensación de base año 2011	00013	00014	00015
Compensación de base año 2012	00725	00726	00727
Compensación de base año 2013	00534	00535	00536
Compensación de base año 2014	00607	00675	00699
Compensación de base año 2015	01045	01046	01047
Compensación de base año 2016	01519	01520	01521
Compensación de base año 2017	01592	01593	01594
Compensación de base año 2018	01825	01826	01827
Compensación de base año 2019	02193	02194	02195
Compensación de base año 2020(*)	02316	02317	02318
Total	00670	00547	00671
Compensación de base año 2020	01048		01049

(*) Sólo debe cumplimentarse esta fila si la entidad tiene bases imponibles negativas por otro período impositivo iniciado también en 2020, pero inferior a 12 meses y previo al ejercicio declarado.

Deducciones doble imposición interna RDLeg. 4/2004

DI interna ejerc. anteriores:	Deducción pendiente	Tipo gravamen período generación	2020 deducción pendiente	Aplicado en esta liquidación ^(*)	Pendiente de aplicación en periodos futuros
DI interna 2008.....	00104	00105	00846	00847	00848
DI interna 2009.....	00106	00107	00282	00283	00284
DI interna 2010.....	00108	00109	00702	00703	00707
DI interna 2011.....	00110	00111	00071	00187	00300
DI interna 2012.....	00112	00113	00025	00026	00027
DI interna 2013.....	00114	00115	00714	00715	00716
DI interna 2014.....	00735	00920	00736	00737	00738
Total	00116		00117	00570	00118
Tipo de gravamen 2020		00103	25,000		

(**) Para los contribuyentes cuyo importe neto de la cifra de negocios sea al menos de 20 millones de euros durante los 12 meses anteriores a la fecha en que se inicie el período impositivo, el importe no podrá exceder conjuntamente del 50% de la cuota íntegra del contribuyente (DA 15ª LIS).

Deducciones doble imposición interna (DI 23ª.1 LIS)

DI interna ejerc. anteriores:	Deducción pendiente	Tipo gravamen período generación	2020 deducción pendiente	Aplicado en esta liquidación ^(*)	Pendiente de aplicación en periodos futuros
DI interna 2015.....	00101	00102	00119	00120	00121
DI interna 2016.....	00122	00123	00124	00125	00126
DI interna 2017.....	01595	01596	01597	01598	01599
DI interna 2018.....	01828	01829	01830	01831	01832
DI interna 2019.....	02196	02197	02198	02199	02200
DI interna 2020 ^(*)	02319	02320	02321	02322	02323
Total	01342		01343	01344	01345
Tipo de gravamen 2020		00103	25,000		

DI interna 2020.....	Deducción generada	Aplicado en esta liquidación ^(*)	Pendiente de aplicación en periodos futuros
DI interna 2020.....	00127	00128	00129
Total	01346	01280	01347

(*) Sólo debe cumplimentarse esta fila si la entidad tiene deducciones pendientes de aplicar correspondientes a un período impositivo anterior iniciado en 2020.
(**) Para los contribuyentes cuyo importe neto de la cifra de negocios sea al menos de 20 millones de euros durante los 12 meses anteriores a la fecha en que se inicie el período impositivo, el importe no podrá exceder conjuntamente del 50% de la cuota íntegra del contribuyente (DA 15ª LIS).

Deducciones doble imposición internacional RDLeg. 4/2004

DI internac. ejerc. anteriores:	Deducción pendiente	Tipo gravamen período generación	2020 deducción pendiente	Aplicado en esta liquidación ^(**)	Pendiente de aplicación en periodos futuros
DI internacional 2005	00153	00728	00637	00638	00639
DI internacional 2006	00154	00729	00849	00894	00197
DI internacional 2007	00155	00730	00285	00286	00287
DI internacional 2008	00156	00731	00825	00826	00827
DI internacional 2009	00157	00732	00001	00002	00003
DI internacional 2010	00158	00733	00028	00029	00030
DI internacional 2011	00159	00734	00717	00718	00719
DI internacional 2012	00720	00721	00722	00723	00724
DI internacional 2013	00739	00921	00740	00741	00742
DI internacional 2014	00134	00926	00135	00136	00137
Total	00160		00161	00572	00162
Tipo de gravamen 2020		00103	25,0000		

(**) Para los contribuyentes cuyo importe neto de la cifra de negocios sea al menos de 20 millones de euros durante los 12 meses anteriores a la fecha en que se inicie el período impositivo, el importe no podrá exceder conjuntamente del 50% de la cuota íntegra del contribuyente (DA 15ª LIS).

Deducciones doble imposición internacional LIS

DI internac. períodos anteriores:	Deducción pendiente	Tipo gravamen período generación	2020 deducción pendiente	Aplicado en esta liquidación ^(**)	Pendiente de aplicación en periodos futuros
DI internacional 2015	01054	01050	01051	01052	01053
DI internacional 2016	01348	01349	01350	01351	01352
DI internacional 2017	01770	01771	01772	01773	01774
DI internacional 2018	01833	01834	01835	01836	01837
DI internacional 2019	02201	02202	02203	02204	02205
DI internacional 2020 ^(*)	02324	02325	02326	02327	02328
Total	00131		00132	00571	00133
Tipo de gravamen 2020		00103	25,0000		
DI internacional 2020:	Deducción generada			Aplicado en esta liquidación ^(**)	Pendiente de aplicación en periodos futuros
DI jurídica: Imp. soportado por el contribuyente (art. 31 LIS)	00163			00165	00166
DI económica: Dividendos y part. en beneficios (art. 32 LIS)	00167			00169	00170
Total 2020	00171			00573	00174

(*) Sólo debe cumplimentarse esta fila si la entidad tiene deducciones pendientes de aplicar correspondientes a un período impositivo anterior iniciado en 2020.
 (***) Para los contribuyentes cuyo importe neto de la cifra de negocios sea al menos de 20 millones de euros durante los 12 meses anteriores a la fecha en que se inicie el período impositivo, el importe no podrá exceder conjuntamente del 50% de la cuota íntegra del contribuyente (DA 15ª LIS).

Deducciones disposición transitoria 24ª.7 LIS y art. 42 RDLeg. 4/2004

	Límite conjunto	Límite año	Deducción pendiente/ generada		Aplicado en esta liquidación		Pendiente de aplicación en periodos futuros
Deducción art. 42 RDLeg. 4/2004 2005		2019/20	00297		00298		
Deducción art. 42 RDLeg. 4/2004 2006		2020/21	00090		00091		00092
Deducción art. 42 RDLeg. 4/2004 2007		2021/22	00004		00005		00006
Deducción art. 42 RDLeg. 4/2004 2008		2022/23	00031		00032		00033
Deducción art. 42 RDLeg. 4/2004 2009		2023/24	00022		00023		00024
Deducción art. 42 RDLeg. 4/2004 2010		2024/25	00040		00041		00042
Deducción art. 42 RDLeg. 4/2004 2011		2025/26	00138		00139		00140
Deducción art. 42 RDLeg. 4/2004 2012	25/ 50%	2026/27	00141		00142		00143
Deducción art. 42 RDLeg. 4/2004 2013		2027/28	00188		00189		00190
Deducción art. 42 RDLeg. 4/2004 2014		2028/29	00803		00804		00805
Deducción DT 24ª.7 LIS 2015		2029/30	01055		01056		01057
Deducción DT 24ª.7 LIS 2016		2030/31	00700		00708		00709
Deducción DT 24ª.7 LIS 2017		2031/32	01353		01354		01355
Deducción DT 24ª.7 LIS 2018		2032/33	01775		01776		01777
Deducción DT 24ª.7 LIS 2019		2033/34	01838		01839		01840
Deducción DT 24ª.7 LIS 2020 ^(*)		2034/35	02206		02207		02208
Deducción DT 24ª.7 LIS 2020		2034/35	02329		02330		02331
Total			00841		00585		00843

(*) Sólo debe cumplimentarse si tiene deducciones pendientes de aplicar correspondientes a un período impositivo anterior iniciado en 2020.

Deducciones para incentivar determinadas actividades^(*) (Cap. IV Tit. VI, DT 24ª.3 LIS y art. 27.3 primero Ley 49/200**

	Límite conjunto	Límite año	Deducción pendiente/generada	Aplicado en esta liquidación	Pendiente de aplicación en periodos futuros
2002: Suma deducciones Cap. IV Tit. VI Ley 43/95	2017/18 ^(*)		00766	00767	
2003: Suma deducciones Cap. IV Tit. VI Ley 43/95	2018/19 ^(*)		00198	00896	00897
2004: Suma deducciones Cap. IV Tit. VI Ley 43/95	2019/20 ^(*)		00288	00289	00290
2005: Suma deducciones Cap. IV Tit. VI Ley 43/95 y RDLeg. 4/2004	2020/21 ^(**)		00466	00467	00468
2006: Suma deducciones Cap. IV Tit. VI Ley 43/95 y RDLeg. 4/2004	2021/22 ^(**)		00061	00498	00586
2007: Suma deducciones Cap. IV Tit. VI Ley 43/95 y RDLeg. 4/2004	2022/23 ^(**)		00472	00473	00478
2008: Suma deducciones Cap. IV Tit. VI Ley 43/95 y RDLeg. 4/2004	2023/24 ^(**)		00180	00181	00182
2009: Suma deducciones Cap. IV Tit. VI Ley 43/95 y RDLeg. 4/2004	2024/25 ^(**)		00531	00532	00533
2010: Suma deducciones Cap. IV Tit. VI Ley 43/95 y RDLeg. 4/2004	2025/26 ^(**)		00945	00946	00947
2011: Suma deducciones Cap. IV Tit. VI Ley 43/95 y RDLeg. 4/2004	2026/27 ^(**)		00960	00961	00962
2012: Suma deducciones Cap. IV Tit. VI Ley 43/95 y RDLeg. 4/2004	2027/28 ^(**)		00183	00185	00186
2012: Suma deducciones Cap. IV Tit. VI Ley 43/95 y RDLeg. 4/2004 (excepto I+D+i)	2028/29		00966	00967	00968
2013: Investigación y desarrollo (CT)	2031/32		00457	00458	00459
2013: Innovación tecnológica (IT)	2031/32		00460	00461	00462
2014: Suma deducciones Cap. IV Tit. VI Ley 43/95 y RDLeg. 4/2004 (excepto I+D+i)	2029/30		01063	01064	01065
2014: Investigación y desarrollo (CT)	2032/33		01066	01067	01068
2014: Innovación tecnológica (IT)	2032/33		01069	01070	01071
2015: Suma deducciones Cap. IV Tit. VI Ley 43/95, RDLeq. 4/2004 y LIS (excepto I+D+i)	2030/31		00813	00814	00815
2015: Investigación y desarrollo (CT)	2033/34		00986	00810	00507
2015: Innovación tecnológica (IT)	2033/34		00557	00591	00594
2016: Suma deducciones Cap. IV Tit. VI Ley 43/95, RDLeg. 4/2004 y LIS (excepto I+D+i)	2031/32		01614	01615	01616
2016: Investigación y desarrollo (CT)	2034/35		01617	01618	01619
2016: Innovación tecnológica (IT)	2034/35		01620	01621	01622
2017: Suma deducciones Cap. IV Tit. VI Ley 43/95, RDLeq. 4/2004 y LIS (excepto I+D+i)	2032/33		01847	01848	01849
2017: Investigación y desarrollo (CT)	2035/36		01850	01851	01852
2017: Innovación tecnológica (IT)	2035/36		01853	01854	01855
2018: Suma deducciones Cap. IV Tit. VI Ley 43/95, RDLeg. 4/2004 y LIS (excepto I+D+i)	2033/34		02218	02219	02220
2018: Investigación y desarrollo (CT)	2036/37		02221	02222	02223
2018: Innovación tecnológica (IT)	2036/37		02224	02225	02226
2019: Suma deducciones Cap. IV Tit. VI Ley 43/95, RDLeg. 4/2004 y LIS (excepto I+D+i)	2034/35		02353	02354	02355

2018: Suma deducciones Cap. IV Tit. VI Ley 43/95, RDLeg. 4/2004 y LIS (excepto I+D+i)	2033/34		02218	02219	02220
2018: Investigación y desarrollo (CT)	2036/37		02221	02222	02223
2018: Innovación tecnológica (IT)	2036/37		02224	02225	02226
2019: Suma deducciones Cap. IV Tit. VI Ley 43/95, RDLeg. 4/2004 y LIS (excepto I+D+i)	2034/35		02353	02354	02355
2019: Investigación y desarrollo (CT)	2037/38		02356	02357	02358
2019: Innovación tecnológica (IT)	2037/38		02359	02360	02361
2020 ^(*) : Suma deducciones Cap. IV Tit. VI Ley 43/95, RDLeq. 4/2004 y LIS (excepto I+D+i)	2035/36		01360	01361	01362
2020 ^(*) : Investigación y desarrollo (CT)	2038/39		01363	01364	01365
2020 ^(*) : Innovación tecnológica (IT)	2038/39		01366	01367	01368
2020: Diferim. deducc. Cap. IV Tit. VI Ley 43/95, RDLeg. 4/2004 (DT 24ª.3 LIS) y LIS	2035/36		00828	00829	00830
2020: Investigación y desarrollo (CT)	2038/39		00798	00799	00800
2020: Innovación tecnológica (IT)	2038/39		00096	00698	00713
2020: Producciones cinematográficas españolas (PC)	2035/36		00807	00808	00809
2020: Espectáculos en vivo de artes escénicas y musicales (EV) ...	2035/36		01075	01076	01077
2020: Deducción creación empleo trabaj. con discapacidad (CE) ...	2035/36		00795	00796	00797
2020: Deducción por inversión de beneficios (IB)	2035/36		00549	00888	00889
2020: Gastos e inversiones de sociedades forestales (SF)	2035/36		01369	01370	01371
2020: Inversiones en territ. África Occidental y gastos de propaganda y publicidad (art. 27 bis Ley 19/1994) (TAP)	2035/36		02190	02191	02192

(*) Sólo debe cumplimentarse si tiene deducciones pendientes de aplicar correspondientes a un período impositivo anterior iniciado en 2020.

(**) Excepto deducciones por investigación y desarrollo e innovación tecnológica que podrán aplicarse en los periodos impositivos que concluyan en los 18 años inmediatos y sucesivos.

(***) Excepto deducciones por producciones cinematográficas extranjeras (art. 36.2 LIS) que se declaran en las casillas [01039] de la pág. 14 y, en su caso, en la casilla [01042] de la pág. 14 bis.

Deducciones para incentivar determinadas actividades (Cap. IV Tit. VI, DT 24ª.3 LIS y art. 27.3 primero Ley 49/2002) (continuación)

	Límite conjunto	Límite año	Deducción pendiente/generada		Pendiente de aplicación en períodos futuros	
			Aplicado en esta liquidación			
2020: VIII Centenario de la Universidad de Salamanca (US).....		2035/36	01087	01088	01089	
2020: 20 Aniversario de la Reapertura del Gran Teatro del Liceo de Barcelona y el bicentenario de la creación de la "Societat d'Accionistes" (LB).....		2035/36	01375	01376	01377	
2020: 4ª Edición de la Barcelona World Race (4BWR)		2035/36	01626	01627	01628	
2020: V Centenario de la expedición de la primera vuelta al mundo de Fernando de Magallanes y Juan Sebastián Elcano (EPVM)		2035/36	01638	01639	01640	
2020: Plan de Fomento de la Lectura (2017-2020) (PFL)		2035/36	01671	01672	01673	
2020: Plan Decenio Milliarium Montserrat 1025-2025 (PDMM).....		2035/36	01707	01708	01709	
2020: Programa de preparación de los deportistas españoles de los Juegos de Tokio 2020 (T20).....		2035/36	01800	01801	01802	
2020: 50 Edición del Festival Internacional de Jazz de Barcelona (50J).....		2035/36	01862	01863	01864	
2020: Campeonato Mundial Junior Balonmano Masculino 2019 (BM19).....		2035/36	01868	01869	01870	
2020: Andalucía Valderrama Masters (AVM).....		2035/36	01874	01875	01876	
2020: La Transición: 40 años de Libertad de Expresión (T)		2035/36	01877	01878	01879	
2020: Barcelona Mobile World Capital (BMWC).....		2035/36	01880	01881	01882	
2020: Ceuta y la Legión, 100 años de unión (CL)		2035/36	01883	01884	01885	
2020: Bádmiton World Tour (BWT)		2035/36	01889	01890	01891	
2020: Nuevas Metas (NM)		2035/36	01892	01893	01894	
2020: Logroño 2021, nuestro V Centenario (L21).....		2035/36	01901	01902	01903	
2020: Año Santo Jacobo 2021 (J21).....		2035/36	01907	01908	01909	
2020: VIII Centenario de la Catedral de Burgos 2021 (CB21).....		2035/36	01910	01911	01912	
2020: Deporte Inclusivo (DI).....		2035/36	01913	01914	01915	
2020: España, Capital del Talento Joven (E)		2035/36	01919	01920	01921	
2020: Conmemoración del Centenario de la Coronación de Ntra. Sra. del Rocío (1919-2019) (CR).....		2035/36	01922	01923	01924	
2020: Traslado de la Imagen de Ntra. Sra. del Rocío desde la Aldea al Pueblo de Almonte (TR).....		2035/36	01925	01926	01927	
2020: Enfermedades Neurodegenerativas 2020, Año Internacional de la Investigación e Innovación (EN20).....		2035/36	01937	01938	01939	
2020: XXV Aniversario de la Declaración por la UNESCO del Real Monasterio de Santa María de Guadalupe como Patrimonio de la Humanidad (GPM).....		2035/36	01943	01944	01945	
2020: Automobile Barcelona 2019 (AB19).....		2035/36	01946	01947	01948	
2020: Campeonato Mundial Balonmano Femenino 2021 (BF21).....		2035/36	01871	01872	01873	
2020: Barcelona Equestrian Challenge (3ª edición) (BE3).....		2035/36	01895	01896	01897	
2020: Universo Mujer II (UMII).....		2035/36	01898	01899	01900	
2020: Centenario Delibes (CD)		2035/36	01904	01905	01906	
2020: Plan 2020 de Apoyo al Deporte Base II (P20-2)		2035/36	01916	01917	01918	
2020: Camino Lebaniego (CL)		2035/36	01928	01929	01930	
2020: Expo Dubai 2020 (D20).....		2035/36	01934	01935	01936	
2020: Vigésimo quinta sesión de la Conferencia de las Partes de la Convención Marco de Naciones Unidas sobre el Cambio Climático (COP25) [.....]		2035/36	02284	02285	02286	

Programas de apoyo a acontecimientos de excepcional interés público (art. 27.3 primero Ley 49/2002)

Deducciones relativas

2020: Plan Berlanga (PB).....	2035/36	02362	02363	02364
2020: Alicante 2021. Salida Vuelta al Mundo a Vela (A21).....	2035/36	02365	02366	02367
2020: España País Invitado de Honor en la Feria del Libro de Fráncfort en 2021(E21).....	2035/36	02368	02369	02370
2020: Plan de Fomento de la ópera en la Calle del Teatro Real (FO)	2035/36	02371	02372	02373
2020: 175 Aniversario de la construcción del Gran Teatre del Liceu (TL).	2035/36	02374	02375	02376
2020: Gran Premio de España de Fórmula 1 (F1).....	2035/36	02377	02378	02379
2021 ^(****) : Otras deducciones relativas a programas de apoyo a acontecimientos de excepcional interés público.....	2035/36	01683	01684	01685
Total deducciones relativas a programas de apoyo a acontecimientos de excepcional interés público.....		00634	00635	00636
Total		00831	00588	00832

(****) Programas cuya vigencia se inicia a partir de 2021: Sólo debe cumplimentarse esta fila si la entidad tiene un período impositivo que no coincida con el año natural y ha realizado gastos con derecho a deducción a partir de 2021.

Modelo

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Deducciones I+D+i excluidas de límite. Opción art. 39.2 LIS

	Deducción pendiente/generada	Deducción reducida	Aplicado en esta liquidación	Importe abonado por insuficiencia de cuota
2013: Investigación y desarrollo (CTE).....	00918	00919	00574	00580
2013: Innovación tecnológica (ITE)	00589	00976	00977	00978
2014: Investigación y desarrollo (CTE).....	00822	00823	00824	00231
2014: Innovación tecnológica (ITE)	00232	00233	00850	00851
2015: Investigación y desarrollo (CTE).....	01123	01124	01125	01126
2015: Innovación tecnológica (ITE)	01127	01128	01129	01130
2016: Investigación y desarrollo (CTE).....	01426	01427	01428	01429
2016: Innovación tecnológica (ITE)	01430	01431	01432	01433
2017: Investigación y desarrollo (CTE).....	01710	01711	01712	01713
2017: Innovación tecnológica (ITE)	01714	01715	01716	01717
2018: Investigación y desarrollo (CTE).....	01968	01969	01970	01971
2018: Innovación tecnológica (ITE)	01972	01973	01974	01975
2019: Investigación y desarrollo (CTE).....	02245	02246	02247	02248
2019: Innovación tecnológica (ITE)	02249	02250	02251	02252
2020 ^(*) : Investigación y desarrollo (CTE).....	02391	02392	02393	02394
2020 ^(*) : Innovación tecnológica (ITE).....	02395	02396	02397	02398
Total	00517	00081	00082	01234

(*) Sólo debe cumplimentarse esta fila si la entidad tiene deducciones pendientes de aplicar, correspondientes a un período impositivo anterior iniciado en 2020.

(**) Entre otros requisitos, será necesario que transcurra, al menos, uno año desde la finalización del período impositivo en que se generó la deducción, sin que la misma haya sido objeto de aplicación.

	Aumentos futuros	Disminuciones futuras
Saldo pendiente de correcciones temporarias a principio de ejercicio	02305	02306
Correcciones al resultado de la cuenta de pérdidas y ganancias del ejercicio		
	Aumentos	Disminuciones
Correcciones permanentes (excluida corrección I. Sociedades)	02301	02302
Correcciones temporarias con origen en el ejercicio	02303	02304
Correcciones temporarias con origen en ejercicios anteriores	02307	02308
TOTAL	00417	00418
	Aumentos futuros	Disminuciones futuras
Saldo pendiente de correcciones temporarias a fin de ejercicio	02309	02310

Modelo
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Limitación en la deducibilidad de gastos financieros. Art. 16 LIS (excluidos aquellos a que se refiere el art. 15 g), h) y j) LIS)

Límite art. 16.5 y/o 83 LIS		
a) Gastos financieros del período impositivo derivados de deudas por adquisición de particip. afectados por el art. 16.5 y/o 83 LIS (sin signo)		01240
b) Límite adicional a la deducción de gastos financieros (art. 16.5 y/o 83 LIS) (sin signo)	01241	
c1) Gastos financieros del período impositivo deducibles tras aplicación límite art. 16.5 y/o 83 LIS ($\leq [b]$, $[a=c1+c2]$, ≥ 0)		01242
c2) Gastos financieros del período impositivo no deducibles tras aplicación límite art. 16.5 y/o 83 LIS ($= [a-c1]$, ≥ 0)		01243
d) Gastos financieros pendientes de deducir en periodos anteriores afectados por art. 16.5 y/o 83 LIS, deducibles tras este límite ($[b \geq c1+d]$, ≥ 0)		01244
Límite art. 16.1 y 16.2 LIS		
e) Gastos financieros del periodo impositivo no afectados por art. 16.5 y/o 83 LIS (sin signo)		01245
f) Gastos financieros del período impositivo ($= [c1+e]$)		01246
g) Ingresos financieros del período impositivo derivados de la cesión a terceros de capitales propios	01247	
h) Gastos financieros netos del período impositivo ($= [f-g]$)		01248
i) Límite a la deducción de gastos financieros netos ($= 30\% * [i1-i2-i3-i4+i5]$, mínimo 1 millón de euros si gasto financiero neto ≥ 1 millón)	01249	380.225,70
i1) Resultado de explotación (signo igual a Cuenta de Pérd. y Gan.)	01250	1.302.507,00
i2) Amortización del inmovilizado (signo igual a Cuenta de Pérd. y Gan.)	01251	35.088,00
i3) Imputación de subvenciones de inmovilizado no financiero y otras (signo igual a Cuenta de Pérd. y Gan.)	01252	
i4) Deterioro y resultado por enajenaciones del inmovilizado (signo igual a Cuenta de Pérd. y Gan.)	01253	
i5) Ingresos financieros de participaciones en instrumentos de patrimonio (signo igual a Cuenta de Pérd. y Gan.)	01254	
j) Adición por límite beneficio operativo no aplicado en los cinco ejercicios anteriores	01255	
k1) Gastos financieros netos del período impositivo deducibles ($\leq [i+j]$, $[h=k1+k2]$, ≥ 0)		01256
k2) Gastos financieros netos del período impositivo no deducibles ($= [h - k1]$, $\leq [h - i]$, ≥ 0)		01257
l) Gastos financieros pendientes de deducir en periodos impositivos anteriores afectados por art. 16.5, y/o 83 LIS deducibles tras aplicar los 2 límites ($\leq [d]$, ≥ 0)		01258
m) Gastos financieros netos pendientes de deducir de periodos impositivos anteriores no afectados por art. 16.5 y/o 83 LIS aplicados		01259
Total gastos financieros del período impositivo no deducibles ($= [c2+k2]$)		01260

Limitación en la deducibilidad de gastos financieros. Gastos financieros pendientes de deducir

Ejercicio de generación	Pendiente de aplicación a principio del período		Aplicado en esta liquidación	Pendiente de aplicación en períodos futuros	
	Por límite 16.5 y 83 LIS	Resto		Por límite 16.5 y 83 LIS	Resto
2012		01188	01189		01191
2013		01193	01194		01196
2014		01198	01199		01201
2015	01202	01203	01204	01205	01206
2016	01462	01463	01209	01210	01211
2017	01736	01737	01464	01465	01466
2018	01977	01978	01738	01739	01740
2019	02253	02254	01979	01980	01981
2020 ^(*)	02399	02400	02255	02256	02257
2020 ^(**)			02401	02402	02403
Total	01212	01213	01214	01215	01216

(*) Sólo debe cumplimentarse si la entidad tiene gastos financieros pendientes por otro período impositivo iniciado en 2020, pero inferior a 12 meses y previo al declarado.
(**) Sólo debe cumplimentarse si la entidad tiene gastos financieros pendientes, devengados en el propio período impositivo, deducibles en los próximos períodos impositivos.

Pendiente de adición por límite beneficio operativo no aplicado

Ejercicio de generación	Importe generado.		Aplicado en esta liquidación	Pendiente de aplicación en períodos futuros
	Pendiente de aplicación a principio del período			
2015	00955		00956	01219
2016	01217		01218	01469
2017	01467		01468	01743
2018	01741		01742	01984
2019	01982		01983	02260
2020 ^(*)	02258		02259	02406
2020 ^(**)	02404		02405	
Total	00538		00539	00546

(*) Sólo debe cumplimentarse si la entidad tiene pendiente de adición por límite beneficio operativo no aplicado por otro período impositivo iniciado en 2020, pero inferior a 12 meses y previo al declarado.
(**) Sólo debe cumplimentarse si la entidad tiene pendiente de adición por límite beneficio operativo no aplicado, generado en el propio período impositivo, aplicable en los próximos períodos impositivos.

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Reserva de capitalización

	Derecho a reducir la B.I. generado en el período/ pendiente de aplicar a inicio del período	Reducción B.I. aplicada	Reducción B.I. pendiente de aplicar en períodos futuros
2018	01470	01471	
2019	01744	01745	01746
2020 ^(*)	01985	01986	01987
2020	02407	02408	02409
Total	01137	01032	01139

Reserva de capitalización dotada en el ejercicio

(*) Sólo debe cumplimentarse si la entidad tiene reservas pendientes de integrar en un período impositivo anterior iniciado en 2020.

Reserva de nivelación

Ejercicio de generación	Reducción en base imponible		Importe pendiente de adicionar en períodos futuros
	Importe minoración B.I. en el período/ pendiente de adicionar a inicio del período	Importe adicionado a base imponible en el período	
2015	01141	01142	
2016	01144	01145	01146
2017	01455	01456	01457
2018	01961	01962	01963
2019	02238	02239	02240
2020 ^(*)	02410	02411	02412
2020	01034	01730	01731
Total	01147	01033	01149

(*) Sólo debe cumplimentarse si la entidad tiene reducciones pendientes de integrar correspondientes a un período impositivo anterior iniciado en 2020.

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Dotación de la reserva

Ejercicio de generación	Importe reserva a dotar	Importe reserva dotada	Importe reserva pendiente dotación	Reserva dispuesta
2015	01150	01151	01152	01153
2016	01154	01155	01156	01157
2017	01458	01459	01460	01461
2018	01732	01733	01734	01735
2019	01964	01965	01966	01967
2020 ^(*)	02241	02242	02243	02244
2020	02413	02414	02415	02416
Total	01158	01159	01160	01161

(*) Sólo debe cumplimentarse si la entidad tiene reservas pendientes de integrar correspondientes a un período impositivo anterior iniciado en 2020.

Reversión de las pérdidas por deterioro de valores representativos de la participación en el capital o en los fondos propios de entidades pendientes de reversión (DT 16ª LIS).

Número de período impositivo ^(*)	Dotaciones pendientes de integración a principio del período	Dotaciones integradas en esta liquidación		Dotaciones pendientes de integración en períodos futuros
		DT 16ª, 1 y 2 LIS	DT 16ª, 3 LIS	
	01515	01516	01585	01517

(*) Se indicará cual es el número de período impositivo objeto de declaración a contar a partir de 1 de enero de 2016, considerando incluidos los períodos inferiores a 12 meses.

Modelo

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Aplicación de resultados

Base de reparto

Pérdidas y ganancias.....	00650
Remanente	00651
Reservas	00652
Total	00653

Aplicación

A reservas	00654
Reserva de capitalización	01270
Reserva de nivelación	01271
Otras reservas	01522
Intereses aportaciones al capital (Cooperativas)	00655
A dividendos	00656
A dotación O. S. (Cajas de ahorro y Fundaciones bancarias)	00658
A F.R.O. y dotaciones voluntarias al F.E.P. (Cooperativas)	00659
A retornos cooperativos (Cooperativas).....	00660
Participes (IIC).....	00662
A remanente y otros	00664
A compensación de pérdidas de ejercicios anteriores	00665
Total	00666

Dotaciones por deterioro de créditos u otros activos derivados de las posibles insolvencias de los deudores no vinculados con el contribuyente y otras del art. 11.12 LIS con posibilidad de conversión en crédito exigible^(**).

Ejercicio de generación	Dotaciones pendientes de integración a principio del período/generado en el propio período		Dotaciones integradas en esta liquidación	Dotaciones aplicadas por la conversión de los activos por impuesto diferido	Dotaciones pendientes de integración en períodos futuros	
	Que no han cumplido condiciones de deducibilidad fiscal	Que han cumplido condiciones de deducibilidad fiscal pero no integradas por aplicación límite			Que no han cumplido condiciones de deducibilidad fiscal	Que han cumplido condiciones de deducibilidad fiscal pero no integradas por aplicación límite
2007 y anteriores	01473	01408	01474	01475	01476	01409
2008 a 2015	01477	01478	01481	01482	01483	01484
2016	01485	01486	01487	01488	01489	01490
2017	01491	01747	01748	01492	01493	01749
2018	01750	01988	01989	01751	01752	01990
2019	01991	02261	02262	01992	01993	02263
2020 ^(*)	02264	02431	02432	02265	02266	02433
2020	02434			02435	02436	
Total	01494	01495	01496	01497	01498	01499

Importe neto de la cifra de negocios de los doce meses anteriores a la fecha de inicio del período impositivo

Indique el importe neto de la cifra de negocios de los doce meses anteriores a la fecha de inicio del período impositivo. a efectos de determinar, si proceden, los límites de compensación de bases impositivas negativas, correcciones contables sujetas al límite del art. 11.12 LIS y/o los límites para las deducciones por doble imposición previstas en los artículos 31, 32, 100.11 y DT 23ª LIS:

- INCN inferior a 20 millones de euros
- INCN de al menos 20 millones de euros pero inferior a 60 millones de euros
- INCN de al menos 60 millones de euros

Régimen de las entidades navieras en función del tonelaje

Nº de buques a los que se aplica el régimen.....	N1]
Base imponible resultante de aplicar la escala del apartado 1 del art. 114 LIS.....	00630]
Importe de rentas generadas en transmisiones de buques (reserva, diferencia entre la amortización fiscal y la contable).....	00631]
Compensación de bases impositivas negativas de períodos anteriores (a compensar únicamente con la casilla 00631)	00632]
Base imponible resultante de la aplicación del régimen [00630 + (00631 - 00632)]	00579]

Presentación de documentación previa en la Sede electrónica

Consigne el Número de Referencia de Sociedades (NRS):

Documentación presentada por el Anexo III (Ajustes y deducciones).....

Documentación presentada por el Anexo IV (Personal investigador).....

Documentación presentada por el Anexo V (RIC: Inversiones anticipadas).....

Documento normalizado presentado por el Anexo V Orden HAP/871/2016 (Art. 16.4 RIS).....

Número de justificante identificativo de la declaración informativa de ayudas Régimen Económico y Fiscal de Canarias.....

Número de justificante identificativo autoliquidación de la prestación patrimonial por conversión de activos (DA 13ª LIS)



Identificación (1)

Espacio reservado para la etiqueta identificativa. La etiqueta identificativa es imprescindible para la presentación de esta declaración-liquidación en una entidad colaboradora.

NIF

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Nombre o razón social

SNOFOKK, S.L.

Devengo (2)

Ejercicio ... 2020

Tipo ejercicio 1

Período 0 A

De 01/01/20 a 31/12/20

N. justificante:

Liquidación (3)

Base imponible 00552 1.563.008,00

Cuota íntegra 00562 390.752,00

Líquido a ingresar o a devolver: Estado 00621 370.752,00

Devolución (4)

Si la clave "Líquido a ingresar o a devolver" es negativa, marque con una "X" la casilla que corresponda:

Renuncia a la devolución

Devolución por transferencia

Importe D

Mediante transferencia a cuenta bancaria abierta en España

IBAN

Mediante transferencia a cuenta bancaria abierta en el extranjero:

Unión Europea/SEPA

IBAN

Código SWIFT-BIC

Resto países

Código SWIFT-BIC

Número de cuenta/Account no.

Banco/Bank name

Dirección del Banco/ Bank address

Ciudad/City

País/Country

Código País/Country code

Ingreso (5)

Ingreso efectuado a favor del **Tesoro Público**. Cuenta restringida de colaboración en la recaudación de la AEAT de declaraciones-liquidaciones o autoliquidaciones.

Forma de pago:

Importe: I

370.752,00

Código IBAN

Abono/compensación (6)

Abono por conversión de activos por impuesto diferido (art. 130 LIS) A

Compensación por conversión de activos por impuesto diferido (art. 130 LIS) C

Cuota cero (7)

Cuota cero

8.3.3 Official State Form 303 Value Added Tax.



Agencia Tributaria

Teléfono: 901 33 55 33
www.agenciatributaria.es

Impuesto sobre el Valor Añadido

Autoliquidación

Ingreso del Impuesto sobre el Valor Añadido a la importación liquidado por la Aduana.

Modelo

303

Identificación (1)

Devengo (2)

Ejercicio

Período

NIF

Apellidos y nombre o Razón social

Tributación exclusivamente foral.

Sujeto pasivo que tributa exclusivamente a una Administración tributaria Foral con IVA a la importación liquidado por la Aduana pendiente de ingreso

Número justificante: _____

- Sujeto pasivo inscrito en el Registro de devolución mensual (art. 30 RIVA)
- Sujeto pasivo acogido voluntariamente al SI
- Sujeto pasivo que tributa exclusivamente en régimen simplificado
- Sujeto pasivo exonerado de la Declaración resumen anual del IVA, modelo 390
- Autoliquidación conjunta
- Sujeto pasivo con volumen anual de operaciones distinto de cero (art. 121 LIVA) ...
- Sujeto pasivo acogido al régimen especial del criterio de Caja (art. 163 decedies LIVA)
- Sujeto pasivo destinatario de operaciones acogidas al régimen especial del criterio de caja
- Opción por la aplicación de la prorratea especial (art. 103.Dos.1º LIVA)
- Revocación de la opción por la aplicación de la prorratea especial (art. 103.Dos.1º LIVA)
- Sujeto pasivo declarado en concurso de acreedores en el presente período de liquidación

Fecha en que se dictó el auto de declaración de concurso Día Mes Año

Si se ha dictado auto de declaración de concurso en este período indique el tipo de autoliquidación Preconcurso Postconcurso

Liquidación (3)

Régimen general

IVA devengado

	Base imponible		Tipo %		Cuota	
Régimen general	01	02	03	04	05	06
			4,00			
	04	05	10,00			
	07	08	21,00		09	157.500,00
Adquisiciones intracomunitarias de bienes y servicios	10				11	
Otras operaciones con inversión del sujeto pasivo (excepto adquisicom)	12				13	
Modificación bases y cuotas	14				15	
Recargo equivalencia	16	17			18	
	19	20	1,40		21	
	22	23	5,20		24	
Modificaciones bases y cuotas del recargo de equivalencia	25				26	
Total cuota devengada ([03] + [06] + [09] + [11] + [13] + [15] + [18] + [21] + [24] + [26])	27					157.500,00

IVA deducible

	Base		Cuota	
Por cuotas soportadas en operaciones interiores corrientes	28	29	30	31
		250.000,00		52.500,00
Por cuotas soportadas en operaciones interiores con bienes de inversión	32		33	
Por cuotas soportadas en las importaciones de bienes corrientes	34		35	
Por cuotas soportadas en las importaciones de bienes de inversión	36		37	
En adquisiciones intracomunitarias de bienes y servicios corrientes	38		39	
En adquisiciones intracomunitarias de bienes de inversión	40		41	
Rectificación de deducciones			42	
Compensaciones Régimen Especial A.G. y P.			43	
Regularización bienes de inversión			44	
Regularización por aplicación del porcentaje definitivo de prorratea			45	
Total a deducir ([29] + [31] + [33] + [35] + [37] + [39] + [41] + [42] + [43] + [44])	45			52.500,00

Resultado régimen general ([27] - [45])

Régimen simplificado

A Actividades agrícolas, ganaderas y forestales

Actividad A₁

Código	Volumen ingresos	Índice cuota	Cuota devengada
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

1T, 2T, 3T: Porcentaje ingreso a cuenta % Ingreso a cuenta A

4T: Cuota soportada operaciones corrientes Cuota anual derivada del Régimen simplificado B

Actividad A₂

Código	Volumen ingresos	Índice cuota	Cuota devengada
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

1T, 2T, 3T: Porcentaje ingreso a cuenta % Ingreso a cuenta A

4T: Cuota soportada operaciones corrientes Cuota anual derivada del Régimen simplificado B

B Actividades en régimen simplificado (excepto agrícolas, ganaderas y forestales)

Actividad B₁ Epígrafe IAE

	Nº unidades de módulo	Importe
Módulo 1	<input type="text"/>	<input type="text"/>
Módulo 2	<input type="text"/>	<input type="text"/>
Módulo 3	<input type="text"/>	<input type="text"/>
Módulo 4	<input type="text"/>	<input type="text"/>
Módulo 5	<input type="text"/>	<input type="text"/>
Módulo 6	<input type="text"/>	<input type="text"/>
Módulo 7	<input type="text"/>	<input type="text"/>

Cuota devengada operaciones corrientes C

Reducciones D

Actividad B₂ Epígrafe IAE

	Nº unidades de módulo	Importe
Módulo 1	<input type="text"/>	<input type="text"/>
Módulo 2	<input type="text"/>	<input type="text"/>
Módulo 3	<input type="text"/>	<input type="text"/>
Módulo 4	<input type="text"/>	<input type="text"/>
Módulo 5	<input type="text"/>	<input type="text"/>
Módulo 6	<input type="text"/>	<input type="text"/>
Módulo 7	<input type="text"/>	<input type="text"/>

Cuota devengada operaciones corrientes C

Reducciones D

1T, 2T, 3T: Índice corrector de actividades de temporada Z

Porcentaje ingreso a cuenta E %

Ingreso a cuenta* ((C) - (D)) x (E) F

* Ver instrucciones para actividades de temporada y accesorias

Índice corrector de actividades de temporada Z

Porcentaje ingreso a cuenta E %

Ingreso a cuenta* ((C) - (D)) x (E) F

Ver instrucciones para actividades de temporada y accesorias

Suma de ingresos a cuenta del conjunto de actividades (A₁ + A₂ + A₃ + ... + F₁ + F₂ + F₃ + ...) 47

4T: Cuotas soportadas operaciones corrientes G

Índice corrector de actividades de temporada H

RESULTADO ((C) - (D) - (G)) x (H) I

Porcentaje cuota mínima J %

Devolución cuotas soportadas otros países K

Cuota mínima L

Cuota anual derivada régimen simplificado M

Cuotas soportadas operaciones corrientes G

Índice corrector de actividades de temporada H

RESULTADO ((C) - (D) - (G)) x (H) I

Porcentaje cuota mínima J %

Devolución cuotas soportadas otros países K

Cuota mínima L

Cuota anual derivada régimen simplificado M

Actividades A + B: Suma de cuotas derivadas régimen simplificado del conjunto de actividades (B₁ + B₂ + ... + M₁ + M₂ + ...) 48

Suma de ingresos a cuenta realizados en el ejercicio 49

Resultado ((48) - (49)) 50

Cuotas devengadas

Adquisiciones intracomunitarias de bienes 51

Entregas de activos fijos 52

IVA devengado por inversión del sujeto pasivo 53

Total cuota resultante: Si 1T, 2T, 3T: ((47) + (51) + (52) + (53)) 54

Si 4T: ((50) + (51) + (52) + (53))

IVA deducible

Adquisición o importación de activos fijos 55

Regularización bienes de inversión 56

Total IVA deducible ((55) + (56)) 57

Resultado régimen simplificado ((54) - (57)) 58

Información adicional

Entregas intracomunitarias de bienes y servicios	59	
Exportaciones y operaciones asimiladas	60	
Operaciones no sujetas por reglas de localización (excepto las incluidas en la casilla 123)	120	
Operaciones sujetas con inversión del sujeto pasivo	122	
Operaciones no sujetas por reglas de localización acogidas a los regímenes especiales de ventanilla única	123	
Operaciones sujetas y acogidas a los regímenes especiales de ventanilla única	124	
Importes de las entregas de bienes y prestaciones de servicios a las que habiéndoles sido aplicado el régimen especial del criterio de caja hubieran resultado devengadas conforme a la regla general de devengo contenida en el art. 75 LIVA		
Base imponible	62	63
Quota		
Importes de las adquisiciones de bienes y servicios a las que sea de aplicación o afecte el régimen especial del criterio de caja		
Base imponible	74	75
Quota soportada		

Resultado

Regularización cuotas art. 80.Cinco.5ª LIVA	76	
Suma de resultados ([46] + [58] + [76])	64	105.000,00
Atribuible a la Administración del Estado [65] 100,00%	66	105.000,00
IVA a la importación liquidado por la Aduana pendiente de ingreso	77	
Cuotas a compensar pendientes de periodos anteriores	110	
Cuotas a compensar de periodos anteriores aplicadas en este periodo	78	
Cuotas a compensar de periodos previos pendientes para periodos posteriores ([110] - [78])	87	
<small>(No se incluyen las cuotas a compensar generadas en este periodo)</small>		
Exclusivamente para sujetos pasivos que tributan conjuntamente a la Administración del Estado y a las Haciendas Forales. Resultado de la regularización anual.	68	EUROS
Resultado ([66] + [77] - [78] + [68])	69	105.000,00
A deducir (exclusivamente en caso de autoliquidación complementaria)	70	
Resultado de la liquidación ([69] - [70])	71	105.000,00

Compensación (4) Si resulta [71] negativa consignar el importe a compensar

[72] C

Ingresos (4) Ingreso efectuado a favor del Tesoro Público, cuenta restringida de colaboración en la recaudación de la AEAT de autoliquidaciones.

Importe:

Sin actividad (5) Sin actividad -

Código IBAN

Devolución (6) Manifiesto que el importe a devolver reseñado deseo me sea abonado mediante transferencia bancaria a la cuenta indicada de la que soy titular

Importe D

Mediante transferencia a cuenta bancaria abierta en España

IBAN

Mediante transferencia a cuenta bancaria abierta en el extranjero:

Unión Europea/SEPA

IBAN Código SWIFT-BIC

Resto países

Código SWIFT-BIC Número de cuenta/Account no.

Banco/Bank name

Dirección del Banco/ Bank address

Ciudad/City País/Country Código País/Country code

Complementaria (8) Si esta autoliquidación es complementaria de otra autoliquidación anterior correspondiente al mismo concepto, ejercicio y periodo, indíquelo marcando con una "X" esta casilla.

Autoliquidación complementaria

Nº. de justificante

En este caso, consigne a continuación el número de justificante identificativo de la autoliquidación anterior.

8.3.4 Andorran taxation.

PERSONAL INCOME TAX (RUBÉN DOBLAS GUNDERSEN)	Reported income	1.618.219,61 €	
	Less than 24.000 euros	0%	0,00 €
	24.000 to 39.999 euros	5%	800,00 €
	More than 40.000 euros	10%	157.821,96 €
	Net quota		158.621,96 €
<hr/>			
CORPORATE INCOME TAX (SNOFOKK, S.L.)	Reported income	1.563.008,00 €	
	Maximum rate	10%	156.300,80 €
	Net quota		156.300,80 €
<hr/>			
VALUE ADDED TAX	Reported income	500.000 €	
	Accrued VAT	750.000 €	
	Deductible VAT	250.000 €	
	Maximum rate	4,5%	22.500,0 €
	Net quota		22.500,0 €

Table 4. Simulated taxes of El Rubius in Andorra. Own elaboration.