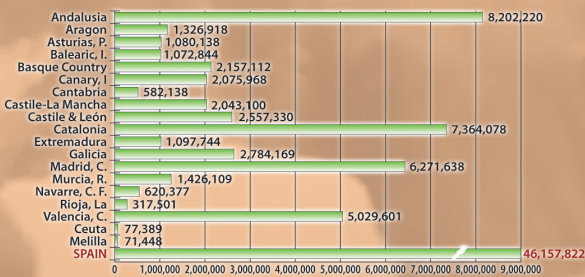


# Spain

## The state of self-Governing Communities

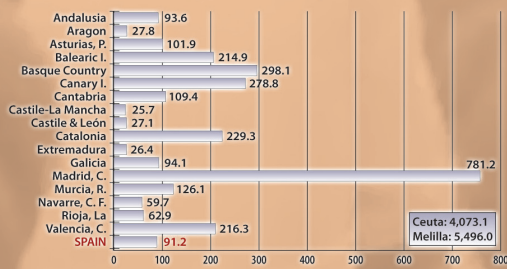


### Population breakdown per Self-Governing Community



Source: Municipal register of inhabitants (1-1-2008)

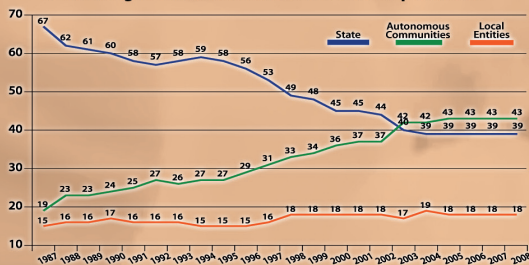
### Population density 2008 (Inhabitants per km<sup>2</sup>)



Source: Municipal register of inhabitants and Spain's Statistical Yearbook

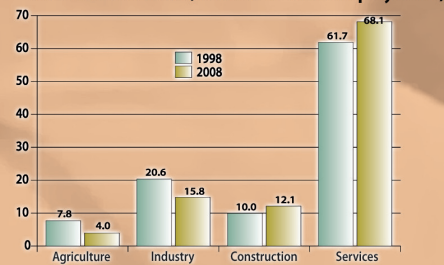


### Evolution of public expenditure distribution (Percentages without financial burdens or pensions)



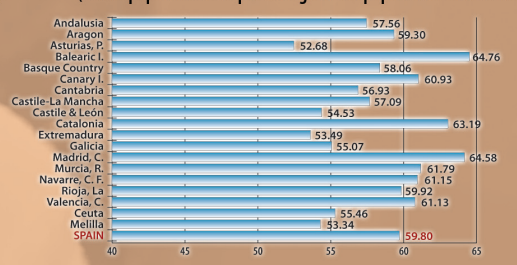
Source: Department of the Secretary of State for Territorial Cooperation based on the State budget and those of Autonomous Communities and Local Entities

### Employment by sectors (Years 1998 and 2008 (% share of total employment))



Source: Labour force survey of the National Statistics Institute

### Activity Rate. Mid 2008 (Active population as a percentage of the population 16 and over)



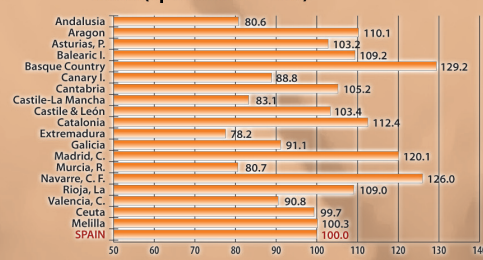
Source: Labour force survey of the National Statistics Institute

### Per Capita Gross Domestic Product 2008 (Spain index = 100)



Source: National Statistics Institute. Regional Accounts of Spain CRE 2000

### Per Capita Gross Disposable Income 2006 (Spain index = 100)



Source: National Statistics Institute. Regional Accounts of Spain CRE 2000



[www.mpt.es](http://www.mpt.es)



# Parliamentary Monarchy

**Constitutional Court** Supreme interpreter of the Constitution



## Financing

- Its own taxes, rates and special levies, especially:
  - ◆ PAYE income tax
  - ◆ Corporate income tax
  - ◆ Value added tax
  - ◆ Special taxes (alcohol, tobacco, fuel)
- Revenues accruing from its property and private law income
- Credit transactions
- European funds
- Other public income

## Responsibilities

### EXCLUSIVE STATE RESPONSIBILITIES

- Customs and foreign trade
- Foreign policy
- Defence
- Monetary system
- Telecommunications

### RESPONSIBILITIES SHARED BETWEEN THE STATE AND THE SELF-GOVERNING COMMUNITIES

- Education
- Energy and mines
- Social security
- Employment
- Water
- Science
- Commerce and consumer affairs
- Credit, banking and insurance
- Culture and leisure
- Economy and finance
- Industry
- Law and order
- Environment
- Media
- Public work and transport
- Fishery
- Health

### EXCLUSIVE RESPONSIBILITIES OF THE SELF-GOVERNING COMMUNITIES

- Agriculture
- Hunting and coarse fishing
- Livestock raising
- Town planning and housing
- Social services
- Tourism

### RESPONSIBILITY AREAS OF MUNICIPALITIES

(in due accordance with the provisions laid down by the State and the Self-Governing Communities)

- Law and order
- Traffic regulation
- Civil protection, fire fighting
- Town planning, public thoroughfares
- Historical-artistic heritage
- Environment
- Markets, consumer affairs
- Public health
- Cemeteries
- Social assistance
- Water, public lighting, waste
- Public transport
- Culture and sport
- Teaching

CORTES GENERALES		NATIONAL GOVERNMENT	JUDICIAL POWER
<b>CONGRESS</b>	<b>SENADO</b>	<b>PRESIDENT</b> (Voted by the Congress in the investiture) + <b>VICE PRESIDENT OR VICE PRESIDENTS</b> (appointed by the President) + <b>MINISTERS</b> (Chosen by the president)	<b>JUDGES AND MAGISTRATES</b> (Independent, with fixity of tenure, accountable for their acts and subject only to the rule of law).  <b>SUPREME COURT</b> National High Court Higher Justice Courts (1 for each of the 17 Self-Governing Communities) Provincial Courts Courts of law
<b>MAKEUP</b> 300 to 400 members elected by universal, free, equal, direct and secret suffrage	4 Senators per province + 3 Senators per major island + 1 Senator per smaller island or group + 4 Senators for Ceuta and Melilla + Regional Senators		
<b>DUTIES</b> 1. Exercise the legislative power of the State 2. Approve its budgets 3. Control government action 4. Other duties assigned by the Constitution		<b>DUTIES</b> 1. Run the interior and exterior policy 2. Run the civil and military administration 3. Exercise the executive function and regulatory power	<b>DUTIES</b> Exercise jurisdictional power in processes of all types, making judgments and enforcing them.

## Self-Governing Communities

## Financing

ASSEMBLY		EXECUTIVE COUNCIL
<b>REGIONAL MEMBERS</b> (elected by universal, direct, free, equal and secret suffrage)	<b>PRESIDENT</b> (elected by the Assembly) + <b>VICE PRESIDENT OR VICE PRESIDENTS</b> (appointed by the President) + <b>REGIONAL MINISTERS</b> (elected by the President)	<b>DUTIES</b> Exercise the executive and regulatory power of the Self-Governing Community
<b>MAKEUP</b> 		
<b>DUTIES</b> 1. Approve laws 2. Approve the budgets of the Self-Governing Community 3. Control the action of the Executive Council 4. Other duties allocated by the Constitution		

### a) Tax sharing

- Own taxes, fees, special contributions, and public prices
- Income from assets and other sources covered by private law
- Credit transactions
- Fines and sanctions within own jurisdiction
- Taxes totally or partially transferred by the State, including:
  - ◆ Property tax; property transfers and documented legal acts; inheritance and donations; gambling taxes and transferred service fees.
  - ◆ Income tax (up to 50%).
  - ◆ Value-added tax (up to 50%).
  - ◆ Special manufacturing taxes (up to 58% each).
  - ◆ Electricity tax; special taxes on means of transport; retail sales tax for specific hydrocarbons.
- Share in Fundamental Public Service Guarantee Fund.
- Surcharges on State taxes.
- Share in State revenues, including:
  - ◆ State Budget allotments: Global Sufficiency Fund; Regional Convergence Funds (Competitiveness Fund and Cooperation Funds).
  - ◆ Transfer of Interterritorial Compensation Funds.

### b) Territories with traditional charters

The Basque Country and Navarre receive most of the State taxes and contribute towards the financing of the responsibilities exercised by the State in the territory by paying an economic quota.

## Local Authorities

TYPES OF LOCAL AUTHORITIES	
	PROVINCES
	ISLANDS
	DISTRICTS
	METROPOLITAN AREAS
	ASSOCIATIONS OF MUNICIPALITIES
	MUNICIPALITIES (OR WARDS)
	SMALLER LOCAL AUTHORITIES

MUNICIPAL ORGANISATION		
	<b>PLENARY SESSION</b>	<b>GOVERNING BODIES</b>
<b>COMPOSICIÓN</b>	<b>COUNCILLORS</b> (Elected by universal, equal, free, direct and secret suffrage)	<b>MAYOR</b> (Elected by the Councillors or by the residents) + Executive council (Designated by the Mayor)
	<b>FUNCIONES</b> 1. Control and supervision 2. Alternation of terms, capital status, denomination, flag and shield 3. Development plans 4. Approval of regulations and bylaws 5. Budget approval 6. Establishment of taxes	
		<b>DUTIES</b> 1. Run the government and administration 2. Dictate local edicts 3. Dispose of expenditure 4. Manage the personnel 5. Penalise infractions 6. Grant licences

## Municipal financing

- Own taxes, fees, and special contributions. Taxes include:
  - ◆ Mandatory taxes (property tax; trade tax; tax on mechanical traction vehicles or road tax)
  - ◆ Discretionary taxes (construction taxes; tax on the increase of value in urban lands).
- Surcharges on the taxes of Autonomous Communities or Local Entities.
- Share in national or regional taxes. In the case of State taxes, the share depends on municipality size.
- Regional, national, and European subsidies, including the State Fund for Local Sustainability and Employment.
- Other sources of municipal revenues: credit transactions, public prices, income from assets and other sources covered by private law, fines and sanctions within own jurisdiction, and other public law services.