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TREASURY

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NOTE ON THE SPANISH STATE-AUTONOMOUS COMMUNITIES FINANCIAL AND TAX COOPERATION SYSTEM

In an autonomous state like Spain, co-governance between different levels of Government, especially the General State Administration (AGE) and Autonomous Communities (CCAA), is essential for the coordinated exercise of powers and the correct financing of each level of government, as well as for the correct development of public policies.

In Spain, Law 40/2015, of 1 October, on the Legal Regime of the Public Sector, establishes a complete system of relations between the different Public Administrations, which is complemented by sectoral regulations that regulate particularities in the area of financial and tax relations between the State and the Autonomous Communities. This Law defines and differentiates the principles that must govern relations between administrations, as specified by constitutional jurisprudence. The underlying principles of collaboration, cooperation and coordination are of great importance.

Article 140 Principles of inter-administrative relations

1. The different Public Administrations act and relate to other Administrations and entities or organizations linked or dependent on them in accordance with the following principles:

- a) *Institutional loyalty.*
- b) *Adaptation to the order of distribution of powers established in the Constitution and in the Statutes of Autonomy and in the regulations of the local regime.*
- c) *Collaboration, understood as the duty to act with the rest of the Public Administrations to achieve common goals.*
- d) *Cooperation, when two or more Public Administrations, voluntarily and in the exercise of their powers, assume specific commitments for the sake of common action.*
- e) *Coordination, by virtue of which a Public Administration and, singularly, the General Administration of the State, has the obligation to guarantee the coherence of the actions of the different Public Administrations affected by the same matter to achieve a common result, when this is provided for by the Constitution and the rest of the legal system.*
- f) *Efficiency in the management of public resources, sharing the use of common resources, unless it is not possible or justified in terms of their best use.*



g) Responsibility of each Public Administration in fulfilling its obligations and commitments.

h) Guarantee and equality in the exercise of the rights of all citizens in their relations with the different Administrations.

i) Interterritorial solidarity in accordance with the Constitution.

The existence of different general cooperation bodies is also considered:

The Conference of Presidents

The Conference of Presidents is located at the apex of the system of cooperation bodies. It was established on October 28, 2004, in response to a question long raised during the construction of the autonomous State. From academic and political positions, attention has been drawn to the non-existence in the Spanish autonomous model of a constitutional body, or a meeting forum that would bring together all the Presidents and in which political issues could be addressed, as well as holding debates on those matters that, due to their great significance, require adopting at least shared general positions.

This body of the highest political level was thus created, with an open scope of action, made up of the President of the Government (who presides) and the Presidents of the 17 Autonomous Communities and the Cities of Ceuta and Melilla. In 2009, its internal operating regulations were approved, although at a legal level it was not until Law 40/2015 (Article 146) when for the first time in our system the Conference of Presidents was defined and institutionalized.

This Conference is called to go beyond the sectoral scope of the Sectoral Conferences - which will be discussed below -, incorporating maximum responsibility and an integral and complete vision of the entire territory. Its purpose is to debate and adopt agreements on matters of special relevance to the autonomous system and its agreements and recommendations are considered political commitments and are public in nature.

The Sectoral Conferences

The Sectoral Conference is a cooperation body, with multilateral composition and a specific sectoral scope, which brings together, as president, the head of the Ministerial Department of the Government that is competent due to the matter, and the corresponding members of the Government Councils, in representation of the CCAA and the Cities of Ceuta and Melilla.

Sectoral Conferences are, therefore, a main pillar of inter-administrative cooperation, of a multilateral nature and related to a specific sector of public activity.



The Conferences have internal operating regulations approved by their members and the votes required for the adoption of agreements depend on each sectoral conference.

There are currently 43 Sector Conferences (as of February 2024), with a very heterogeneous level of activity. The Conferences with the highest number of annual meetings are those of the Agriculture, Fisheries and Environment sectors.

In general, they have a work and support body, called the Sectoral Commission, which is responsible for preparing meetings and monitoring the agreements adopted. Working groups are usually formed to carry out the technical tasks entrusted to them.

Bilateral Cooperation Commissions

These are cooperation bodies of bilateral composition and of general scope that bring together members of the Government, representing the General Administration of the State, and members of the Government Council, representing the Administration of the respective Autonomous Community. Its creation is carried out by agreement, which determines the essential elements of its regime.

Its functions are to consult and adopt agreements that aim to improve coordination between the respective Administrations in matters that uniquely affect the Autonomous Community.

In addition, they may adopt agreements to resolve discrepancies that avoid, where appropriate, the filing of an appeal for unconstitutionality.

They can create work groups to carry out their activity.

Most of the Statutes of Autonomy approved in 2006, 2007 and 2018 regulated bilateral cooperation more extensively, mainly through Bilateral Commissions. In this way, the Statutes of Catalonia, Andalusia, Aragon, Castilla y León, Extremadura and the Canary Islands gave greater relevance to the Bilateral Cooperation Commissions, as permanent bodies of general cooperation.

Specifically in the field of finance, sector regulations regulate the following cooperation bodies:

The Fiscal and Financial Policy Council (CPFF)

This is the sectoral conference in the field of Finance, the coordinating body of the State and the Autonomous Communities in fiscal and financial matters.

It was created in 1980 by Organic Law 8/1980, of September 22, on Financing of Autonomous Communities (LOFCA) and its functions are the following:



- Coordination: budget policy, debt, public investments...
- Study and assessment: fund distribution criteria, methods for calculating the costs of services transferred to the Autonomous Communities, proposal for a regional financing system and other financial issues.
- Issuance of reports and adoption of agreements on budget stability and financial sustainability of the Autonomous Communities.
- In general, any aspect of the financial activity of the Autonomous Communities and the State Treasury that, given its nature, requires coordinated action.

It is made up of the head of the ministry with powers in the Treasury, who presides over it, the Ministry responsible for public administrations and the Treasury Councillors of each AC and Ceuta and Melilla (among them, the head of the vice presidency is appointed).

The CPFF secretariat corresponds to the person in charge of the General Secretariat of Autonomous and Local Financing.

It has its own regulations, which were approved in 1981 and have been subject to various modifications.

The summons is made by the person who holds the Presidency, through the secretariat, on his own initiative or by a third of the members. A quorum of half of its members is required and regarding voting, for an agreement to be adopted, the favourable vote of two-thirds of its members is required in the first vote and an absolute majority in the second vote. The AGE has half of the votes and each of the CCAA one vote.

As previously indicated in relation to the Sectoral Conferences, the CPFF has its own Sectoral Commission, as a working and support body.

In addition, numerous working groups have been created, among which we can highlight the working group for the development of the CPFF's powers attributed by the budget stability regulations, or the working group related to the tax benefits of the CCAA.

Apart from the above, the Permanent Technical Evaluation Committee has been created within it, whose purpose is to assess the different structural aspects of the Autonomous Financing System to inform the Council of possible modifications.

The Council prepares a session diary and, in addition, a minute is drawn up for each plenary session that is put to a vote in the following session. Likewise, an annual report of actions is prepared.



Other bilateral commissions in the field of Finance:

- Mixed Transfer Commissions. Their functions are associated with transfers of functions and services derived from the transfers of powers and their financing; in practice, they have assumed AGE-CA financial relations until the creation of the Joint Committees on Economic and Fiscal Affairs.
- Joint Economic and Fiscal Affairs Commissions with the common regime CCAA:
- The Statutes of Catalonia, the Balearic Islands, Andalusia, Aragon and Extremadura create these specific cooperation bodies in economic-fiscal matters.
- This is a bilateral body for relations between the State and the AC, in the field of regional financing, in fiscal and financial matters.
- Each Joint Commission has approved its operating regulations.
- The representatives of the AGE in these Commissions are included in the Royal Decree of Structure of the Ministry of Finance.
- The Presidency and the Secretariat are held for rotating annual periods.
- They can act in plenary session and in subcommittees.

Tax cooperation bodies between the AGE and the CCAA of the common regime:

The Superior Council for the Direction and Coordination of Tax Management (CSDCGT)

It is a collegiate body, made up of representatives of the State Tax Administration and the CCAA and Cities with Statute of Autonomy, in charge of coordinating the management of transferred taxes.

The CSDCGT is regulated in Article 65 of Law 22/2009, of December 18, which regulates the financing system of the CCAA of the common regime and Cities with Statute of Autonomy and modifies certain tax regulations.

It is chaired by the President of the State Tax Administration Agency and is made up of the following members:



- The General Director of the State Tax Administration Agency, who holds the first Vice Presidency.
- Five representatives of the State Tax Administration Agency.
- The head of the General Secretariat of Finance. Currently, its functions are carried out by the Secretary of State for Finance.
- The head of the General Secretariat of Territorial Financing (currently the functions of this body are entrusted to the General Secretariat of Autonomous and Local Financing, on whose behalf the SG of Tax Relations with the Autonomous Communities assists).
- The head of the General Inspection of the Ministry of Finance.
- A representative of each of the CCAA of the common regime and of the Cities with Statute of Autonomy, one of whom will be designated by them each year to hold the Second Vice Presidency (those Communities and Autonomous Cities that are entrusted to two bodies or entities different functions of tax application and those of design or interpretation of regional regulations, they may appoint two representatives, although they will have only one vote).

Its operation can be in plenary session or through one or several Commissions or working groups, temporary or permanent, which, in any case, must have an equal composition between the representations of the State Treasury and the CCAA and Cities with Statute of Autonomy.

The Superior Council has a Permanent Technical Secretariat, performed by an official from the State Tax Administration Agency with a minimum rank of Deputy Director General.

The CSDCGT is entrusted with the following functions:

- a) Report, before approval, the Objective Plan of the State Tax Administration Agency for each year; periodically analyse the Annual Objective Plan and the results of the previous year's Objective Plan.
- b) Establish strategic lines of action and functional priorities of the Territorial Councils for the Direction and Coordination of Tax Management.
- c) Propose general criteria for harmonizing the regulatory policies of the State and the Autonomous Communities and Cities with Statute of Autonomy regarding transferred taxes, as well as those related to their management.
- d) Analyse and report the regulatory drafts of legal status that must be submitted to the approval of the respective Government or Government Council and that modify the regulation of the taxes transferred.



- e) Advise the competent state and autonomous bodies or entities on issues related to the needs and problems raised by the application of the tax system.
- f) Design the general policy for the management of transferred taxes, establish guidelines for its application and for the coordination of the management of said taxes.
- g) Design the basic lines of certain programs to be included in the tax control plans in relation to transferred taxes and agree on the guidelines for the execution of coordinated actions in certain programs.
- h) Coordinate and specify the contents and procedures of the exchange of tax information between the autonomous Administrations and between them and the State Treasury.
- i) Propose the implementation of specific systems for the telematic exchange of information on matters that are of mutual interest to the State Tax Administration Agency and the Autonomous Communities and Cities with Statute of Autonomy.
- j) Carry out studies, analyses and reports on the regulation or application of transferred taxes.
- k) Prepare the reports requested by the Arbitration Board for the resolution of conflicts regarding State taxes transferred to the CCAA.
- l) Approve action proposals, coordinate activities and be informed of the actions carried out by the Territorial Councils for the Direction and Coordination of Tax Management, evaluating the results of their actions.
- m) Propose, receive for study and analyse the draft agreements between the State Tax Administration Agency and the Autonomous Administrations.
- n) Propose acts susceptible to management entrustment between the State Tax Administration Agency and the CCAA and Cities with Statute of Autonomy.

The Plenary Session of the Superior Council meets at least once a semester, as well as when convened by its President or requested by the representatives of at least three Autonomous Communities. A quarterly plenary session is usually held.

Territorial Councils for the Direction and Coordination of Tax Management (CTDCGT)

The Territorial Councils for the Direction and Coordination of Tax Management are collegiate bodies made up of representatives of the Tax Administration of the State and the Autonomous Community or the City with Statute of Autonomy in question who are responsible for coordinating the management of the taxes transferred in their respective territorial scope.



The Territorial Councils will be made up of four representatives from the State Tax Administration Agency and four from the respective Autonomous Community or City with Statute of Autonomy.

It will be chaired by the Special Delegate of the State Tax Administration Agency.

The Head of the Regional Unit for Institutional Relations with Tax Administrations will perform the functions of Secretary of the Council.

The other two representatives of the State Tax Administration Agency will be designated by the President of the State Tax Administration Agency from among the officials assigned to the corresponding Special Delegation.

The representatives of the CCAA and Cities with Statute of Autonomy will be designated by them, with one of their members being the head of the Management Center competent for the application of the transferred taxes.

The Territorial Councils of the Cities of Ceuta and Melilla will be chaired by the Delegate of the State Tax Administration Agency in such Cities.

The Secretary of the Council will be the official designated by the President of the respective Territorial Council.

The CTDCGT are regulated in Article 66 of Law 22/2009, of December 18, which regulates the financing system of the CCAA of the common regime and Cities with Statute of Autonomy and modifies certain tax regulations and has the following functions:

- a) Coordinate the management of transferred taxes.
- b) Analyse and evaluate the results of the application of your application.
- c) Study the proposals and adopt decisions that contribute to the improvement of its management.
- d) Formulate to the management of the State Tax Administration Agency and the body or entity of the Autonomous Community or City with Statute of Autonomy competent in the management of transferred taxes proposals aimed at improving the adaptation to the management of the means available.
- e) Develop and specify the programs included in the tax control plans, as well as design and plan the execution of coordinated actions in certain programs.



- f) Collaborate in the management of transferred taxes, especially those whose application affects the resources or activity of the other Administration, and in the collection management of rights of the Autonomous Public Treasury carried out by entrustment or agreement.
- g) Analyse the results of the objective plans, as well as be periodically informed of the annual objective plans.
- h) Adopt agreements on the exchange of information between the state and regional administrations and analyse their degree of compliance.
- i) Decide on the application of acts susceptible to management entrustment between the State Tax Administration Agency and the CCAA and Cities with Statute of Autonomy.
- j) Propose, receive for study and analyse the draft agreements between the State Tax Administration Agency and the Autonomous Tax Administration.
- k) Approve the appropriate opinions on the applicable taxation in the case of conflict between the AGE and the CCAA or Cities with Statute of Autonomy in relation to incompatible taxes or tax debts.
- l) Adopt agreements aimed at encouraging the use of telematic services made available to taxpayers by both administrations.
- m) Establish joint training plans on matters related to tax management.

The Territorial Councils for the Direction and Coordination of Tax Management will meet at least once every quarter, at the request of either of the two parties represented.

The agreements will be adopted by majority and in case of disagreement, the conflictive case will be raised before the General Directorate of Taxes of the Ministry of Finance, which will resolve it on a binding basis.

Financial and tax cooperation bodies between the AGE and the autonomous communities

The first additional provision of the Spanish Constitution establishes respect for the historical rights of the provincial territories within the framework of the Constitution itself and the Statutes of Autonomy.

From the financial point of view, both the Statute of Autonomy of the Basque Country, approved by Organic Law 3/1979, of December 18, and Organic Law 3/1982, of August 10, on Reintegration and Improvement of the Statutory Tax Legislation of



Navarra establish that the tax and financial relationships between these provincial territories and the State will be regulated by the Economic Agreement system.

In the Chartered Community system, the financing model is characterised by the fact that the Historical Territories of the Basque Country and the Chartered Community of Navarre have the power to maintain, establish and regulate their tax regime. This implies that the levy, management, liquidation, collection and inspection of the majority of state taxes (currently all, except import duties and import charges on Special Taxes and Value Added Tax) corresponds to each of the three territories of the Basque Country and to the Foral Community of Navarre.

As a consequence of the particularities of its system, there are also specific bodies for financial and tax cooperation between the State and the regional autonomous communities.

Mixed commission of the Basque Country-State economic agreement

The Joint Economic Agreement Commission is a bilateral body between the State and the Basque Country that is regulated by Articles 61 and 62 of Law 12/2002, of May 23, approving the Economic Agreement with the Autonomous Community of the Basque Country.

The functions assigned to the Joint Commission are the following:

1. Agree on the modifications of the Economic Agreement.
2. Agree on collaboration and coordination commitments regarding budget stability.
3. Agree on the methodology for setting the quota in each five-year period and for quantifying adjustments for indirect taxes.
4. Agree on the appointment and regime of the members of the Arbitration Board.
5. All those agreements that in tax and financial matters are necessary at all times for the correct application and development of what is provided for in the Economic Agreement.

Regarding its composition, it is currently made up of six representatives from the State Administration and another six from the Administration of the Basque Country, one representative from each Provincial Council and another three from the Basque Government.

The agreements of the Joint Commission of the Economic Agreement must be adopted unanimously by all its members.



Regulatory Coordination and Evaluation Commission (CCEN)

The Regulatory Coordination and Evaluation Commission is a bilateral State-Basque Country body in charge of resolving any issues that have to do with the application and execution of the Economic Agreement with the Autonomous Community of the Basque Country, approved by Law 12/2002, of May 23, basically aimed at giving effectiveness to the principle of collaboration provided for in Article 4 of the Economic Agreement.

The Regulatory Coordination and Evaluation Commission is regulated in Articles 63 and 64 of the Economic Agreement.

The composition of the Regulatory Coordination and Evaluation Commission will be as follows:

- Four representatives of the State Administration. Currently these representatives are the heads of the following bodies:

- Secretary of State of Finance.
- General Directorate of the State Tax Administration Agency.
- General Directorate of Taxes.
- General Secretariat of Autonomous and Local Financing.

- Four representatives of the Autonomous Community appointed by the Basque Government, three of which will be proposed by each of the respective Provincial Councils.

They are entrusted with the following functions:

- Evaluate the adequacy of the tax regulations to the Economic Agreement prior to its publication.

- Resolve queries that arise regarding the application of the connection points contained in the Economic Agreement.

- Resolve observations that arise regarding the issues of Article 47 of the Economic Agreement.

- Carry out the studies they deem appropriate for an adequate structural and functional articulation of the autonomous regime with the state fiscal framework.

- Provide the competent Administrations with uniform action criteria, IT plans and programs and articulate the instruments, means, procedures or methods for the effective materialization of the principle of collaboration and exchange of information.



- Analyse the assumptions or issues that have been raised regarding inspection between the State Administrations and the respective Provincial Councils, as well as the valuation problems for tax purposes.
- Issue the reports requested by the Ministry of Finance, the different Finance Departments of the Basque Government and the Provincial Councils and the Arbitration Board.
- To deal with any other issues related to the application and execution of the Economic Agreement.

Normally, the Regulatory Coordination and Evaluation Commission has been carrying out its functions through the exchange of documentation, both physical and electronic, through the bodies that represent the State Administration and the Autonomous Community of the Basque Country.

Planned Arbitration Board in the Economic Agreement with the Autonomous Community of the Basque Country (JACE)

The Arbitration Board of the Economic Agreement is an administrative and collegiate body for deliberation and resolution of conflicts provided for in the Economic Agreement.

The Arbitration Board provided for in the Economic Agreement is regulated in Articles 65-68 of the Economic Agreement and in the Regulations approved by Royal Decree 1760/2007, of December 28, which approves the Regulations of the Arbitration Board provided for in the Economic Agreement with the Autonomous Community of the Basque Country, modified by Royal Decree 335/2014, of May 9 and by Royal Decree 392/2022, of May 24.

The Arbitration Board provided for in the Economic Agreement is made up of three arbitrators, one of whom will serve as president and the other two as Members. Their appointment must be agreed upon by the Joint Economic Agreement Commission and formalized by the head of the Ministry of Finance and the head of the Department of Economy and Finance of the Basque Government, and must be published in the “Official State Gazette” and in the “ Official Gazette of the Basque Country”.

The arbitrators of the Arbitration Board are appointed for a period of six years, without prejudice to their possible renewal for successive periods of equal duration, and are appointed from among experts of recognized prestige with more than fifteen years of professional practice in tax or finance matters.

Likewise, the Regulations of the Arbitration Board provide for the existence of a Secretariat, the head of which may not be a member thereof, and who must be a person in the service of the State Administration or the Administration of the Autonomous Community of the Basque Country or the Provincial Councils.



The head of the Secretariat will be appointed, on a rotation basis and for periods of three years, by the head of the Ministry of Finance and the head of the Department of Economy and Finance of the Basque Government.

The duties of the Arbitration Board include the following:

a) The resolution of conflicts that arise between the State Administration and the Provincial Councils or between them and the Administration of any other Autonomous Community, in relation to the application of the connection points of the agreed taxes and the determination of the proportion corresponding to each Administration in the cases of joint taxation by Corporate Tax or Value Added Tax.

b) The resolution of conflicts that arise between the interested Administrations as a consequence of the interpretation and application of the Economic Agreement to specific cases concerning individual tax relationships.

In particular, to resolve disputes whose resolution corresponds primarily to the Regulatory Coordination and Evaluation Commission, which are not resolved by the latter due to lack of agreement, both in relation to consultations regarding the application of the connection points contained in the Economic Agreement, as well as in relation to the cases of coordination of the powers of imposition and inspection provided for in Article 47 of the Economic Agreement.

c) The resolution of discrepancies that may arise regarding the domiciliation of taxpayers.

Commissions of the Navarra-State economic agreement

Coordinating Commission

The Coordinating Commission is a bilateral State-Navarra body whose regulation is found in Article 67 of the Economic Agreement between the State and the Chartered Community of Navarra approved by Law 28/1990, of December 26.

The powers of the Coordinating Commission are:

1. To evaluate the adequacy of the tax regulations to the Economic Agreement prior to its approval.
2. Resolve queries that arise regarding the application of the connection points contained in the Economic Agreement.
3. Determine the economic contribution and establish the method for the quantification and settlement of the adjustments for direct and indirect taxes regulated in Articles 64, 65 and 66 of this Economic Agreement.



4. Quantify the annual, provisional and definitive assessment of the cost of the powers exercised by the Chartered Community of Navarra in matters of police.
5. Carry out the studies deemed appropriate for adequate structural and functional articulation of the regional regime with the state fiscal framework.
6. Agree on collaboration and coordination commitments regarding budget stability.

The Coordinating Commission is made up of six representatives of the State Administration and six representatives of the Chartered Community appointed by the Government of Navarra.

The agreements of the Coordinating Commission must be adopted unanimously by all its members.

Negotiating Commission

The Negotiating Commission of the Economic Agreement is a bilateral State-Navarra body whose function is to agree on modifications to the Law of the Economic Agreement.

This Commission is established based on what is established in its Article 6, by virtue of which “Any modification of this Economic Agreement must comply with the same procedure followed for its preparation and approval.”, although it is not regulated in the Law of the Economic Agreement, unlike the Coordinating Commission.

The function of the Negotiating Commission is to agree on the modifications of the Economic Agreement.

Currently, the representation of the State Administration is made up of seven senior officials from the Ministry of Finance and the representation of Navarra is made up of those responsible for the regional Treasury and all the political parties with parliamentary representation in the Parliament of Navarra.

The agreements of the Negotiating Commission must be adopted unanimously by all its members.

Arbitration Board provided for in the Economic Agreement between the State and the Chartered Community of Navarra (JAN)

The Arbitration Board of the Economic Agreement is an administrative and collegiate body for deliberation and conflict resolution provided for in the Economic Agreement between the State and the Chartered Community of Navarra, approved by Law 28/1990, of December 26.



The Arbitration Board provided for in the Economic Agreement is regulated in Article 51 of the Economic Agreement and in the Regulation approved by Royal Decree 353/2006, of March 24, which approves the Regulation of the Arbitration Board provided for in the Economic Agreement between the State and the Chartered Community of Navarra, modified by Royal Decree 530/2017, of May 26 and by Royal Decree 1126/2023, of December 19.

The Arbitration Board provided for in the Economic Agreement is composed of three arbitrators, one of whom will serve as President and the other two as Members and will be appointed by agreement between the person in charge of the Ministry of Finance and the person in charge of the Department responsible for tax matters of the Government of Navarra, and must be published in the "Official State Gazette" and in the "Official Gazette of Navarra".

The arbitrators will be appointed for a period of six years from the date of appointment, without prejudice to their possible renewal for successive periods of equal duration, and will be appointed from among experts of recognized prestige in tax or finance matters.

If the six-year period is met without an agreement being reached between both Administrations for the appointment of new arbitrators or the renewal of existing ones, their mandate will be understood to be extended for a maximum of one year.

Likewise, the Regulations of the Arbitration Board provide for the existence of a Secretariat, the head of which may not be a member of it, and who must be a person in the service of the State Administration or the Administration of the Chartered Community of Navarra.

The person in charge of the Secretariat will be appointed on a rotation basis for periods of three years, by the person in charge of the Ministry of Finance and the person in charge of the department responsible for tax matters of the Government of Navarra.

It is the responsibility of the Arbitration Board:

- a) The resolution of conflicts that arise between the interested Administrations as a consequence of the interpretation and application of the Economic Agreement to specific cases concerning individual tax relationships.
- b) In particular, resolve, ultimately and where appropriate, disputes that, arising from consultations regarding the application of the connection points contained in the Economic Agreement and whose resolution is primarily the responsibility of the Coordinating Commission, do not become resolved by it due to lack of agreement.
- c) The resolution of conflicts that arise between the AGE and that of the Chartered Community or between it and the Administration of an Autonomous Community, in relation to the application of the connection points of the taxes whose levy corresponds to the Chartered Community of Navarra and the determination of the proportion



corresponding to each Administration in the cases of joint taxation by Corporate Tax or Value Added Tax.

d) The resolution of any discrepancies that may arise between Administrations regarding the domiciliation of taxpayers.

e) The resolution of disputes between Administrations arising from the application of the procedure for coordinating inspection powers in the Value Added Tax, in accordance with the provisions of Article 46 bis of the Economic Agreement.