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

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The tax landscape in Comunidad Valenciana in 2017

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

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