



# GOBIERNO DEL PRINCIPADO DE ASTURIAS

CONSEJERÍA DE HACIENDA Y SECTOR PÚBLICO  
VICECONSEJERÍA DE ADMINISTRACIONES PÚBLICAS

Instituto Asturiano  
de Administración Pública  
"Adolfo Posada"

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| <b>APELLIDOS:</b> |
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| <b>FECHA:</b>     |

**PROCESO SELECTIVO PARA LA PROVISIÓN DE SIETE PLAZAS DEL CUERPO DE TÉCNICOS/AS SUPERIORES, ESCALA ADMINISTRADORES DE FINANZAS, GRUPO A, SUBGRUPO A1, EN TURNO DE ACCESO LIBRE Y DE PROMOCIÓN INTERNA, EN RÉGIMEN DE FUNCIONARIO/A DE CARRERA, CONVOCADO POR RESOLUCIÓN DE 14 DE MARZO DE 2018 DE LA VICECONSEJERÍA DE ADMINISTRACIONES PÚBLICAS (BOPA DEL 23-III-2018).**

## CUARTO EJERCICIO

30.04.2019

### Taxable persons

The taxable person is the person who independently carries out in any place one of the following economic activities, whatever the purpose or results: the activities of producers, traders and persons supplying services, including mining and agricultural activities and activities of the professions. Member States may also treat as a taxable person anyone who carries out one of these activities on an occasional basis, and in particular one of the following: the supply before first occupation of buildings or parts of buildings and the land on which they stand; the supply of building land.

The word "independently" excludes employed and other persons from the tax in so far as they are bound to an employer by a contract of employment or by any other legal ties creating the relationship of employer and employee.

States, regional and local government authorities and other bodies governed by public law are not considered taxable persons in respect of the activities or transactions in which they engage as public authorities, except where their not being taxable would lead to distortions of competition of a certain magnitude.

### Place of taxable transactions

The place of **supply of goods** is deemed to be:

- the place where the goods are at the time when dispatch or transport to the person to whom they are supplied begins (in the case of goods that are dispatched or transported);
- the place where the goods are when the supply takes place (in the case of goods not dispatched or transported).