

The return to the debate about the concept of utility fares and the concept of taxes. Commentary on the decision of the Supreme Court of Spain 5037/2015, November 23, 2015, appeal in cassation 4091/2013 [Retorno al debate conceptual de tasa y tarifa como un parámetro de los límites del concepto de tributo. Comentario a la sentencia del tribunal Supremo de España 5037/2015, de 23 de Noviembre de 2015, recaído en recurso de casación 4091/2013]

Masbernat P.

This article analyzes a decision of the Supreme Court of Spain, on appeal in cassation, handed down in a case where two public bodies discuss its jurisdiction over the application of certain kinds of charges. Such charges, for a state body (Government of Autonomous Region) constitute utility fares (for provision of public utilities), for the other state body (municipality) are taxes. This judicial decision underscores the validity of the debate about the conceptual scope of the tax, which is a matter of great complexity and converging various elements, all of which referred to in this work. This specific case is related to the payment of house water supply, and about the legal nature of the payment of the users of public utilities. © 2017 Pontificia Universidad Catolica de Chile. All rights reserved.

Taxation

Taxes

Utility fares