**ERAIKUNTZA, INSTALAZIO ETA OBREN GAINEKO ZERGA: 2025eko TIPOAK**
**IMPUESTO SOBRE CONSTRUCCIONES, INSTALACIONES Y OBRAS: TIPOS DE 2025**

| UDALERRIA<br>MUNICIPIO | E.I.O.Z.*<br>I.C.I.O.* |
|---|---|
| ABALTZISKETA | 5,0000 |
| ADUNA | 3,5000 |
| AIZARNAZABAL | 4,2000 |
| ALBIZTUR | 4,0000 |
| ALEGIA | 2,1100 |
| ALKIZA | 5,0000 |
| ALTZO | 4,0000 |
| AMEZKETA | 4,5000 |
| ANDOAIN | 5,0000 |
| ANOETA | 5,0000 |
| ANTZUOLA | 5,0000 |
| ARAMA | 4,0000 |
| ARETXABALETA | 5,0000 |
| ASTEASU | 5,0000 |
| ATAUN | 5,0000 |
| AIA | 5,0000 |
| AZKOITIA | 5,0000 |
| AZPEITIA | 5,0000 |
| BEASAIN | 5,0000 |
| BEIZAMA | 3,0000 |
| BELAUNTZA | 3,5000 |
| BERASTEGI | 4,0000 |
| BERROBI | 4,0000 |
| BIDANIA-GOIATZ | 5,0000 |
| ZEGAMA | 4,5000 |
| ZERAIN | 3,0000 |
| ZESTOA | 5,0000 |
| ZIZURKIL | 5,0000 |
| DEBA | 5,0000 |
| EIBAR | 5,0000 |
| ELDUAIN | 4,7400 |
| ELGOIBAR | 5,0000 |
| ELGETA | 5,0000 |
| ESKORIATZA | 5,0000 |
| EZKIO-ITSASO | 3,5000 |
| HONDARRIBIA | 4,0000 |
| GAINTZA | 5,0000 |
| GABIRIA | 4,0000 |
| GETARIA | 4,3800 |
| HERNANI | 5,0000 |
| HERNIALDE | 5,0000 |
| IBARRA | 5,0000 |
| IDIAZABAL | 4,9000 |
| IKAZTEGIETA | 4,8200 |
| IRUN | 5,0000 |
| IRURA | 5,0000 |
| ITSASONDO | 5,0000 |
| LARRAUL | 5,0000 |
| LAZKAO | 4,5000 |
| LEABURU | 3,0000 |
| LEGAZPI | 5,0000 |
| LEGORRETA | 4,7500 |
| LEZO | 5,0000 |
| LIZARTZA | 5,0000 |
| ARRASATE | 5,0000 |
| MUTRIKU | 4,6000 |
| MUTILOA | 3,0000 |
| OLABERRIA | 4,0000 |
| OñATI | 5,0000 |
| OREXA | 4,0000 |
| ORIO | 5,0000 |
| ORMAIZTEGI | 5,0000 |
| OIARTZUN | 5,0000 |
| PASAIA | 5,0000 |
| SORALUZE | 5,0000 |
| ERREZIL | 4,0000 |
| ERRENTERIA | 5,0000 |
| LEINTZ-GATZAGA | 5,0000 |
| DONOSTIA | 5,0000 |
| SEGURA | 3,5300 |
| TOLOSA | 5,0000 |
| URNIETA | 5,0000 |
| USURBIL | 5,0000 |
| BERGARA | 5,0000 |
| VILLABONA | 5,0000 |
| ORDIZIA | 5,0000 |
| URRETXU | 5,0000 |
| ZALDIBIA | 5,0000 |
| ZARAUTZ | 5,0000 |
| ZUMARRAGA | 5,0000 |
| ZUMAIA | 5,0000 |
| MENDARO | 5,0000 |
| LASARTE-ORIA | 5,0000 |
| ASTIGARRAGA | 5,0000 |
| BALIARRAIN | 2,6600 |
| ORENDAIN | 2,6800 |
| ALTZAGA | 4,0000 |
| GAZTELU | 3,0000 |

*etxebizitzak eraikitzeko karga-tasa
tipo de gravamen aplicable a la construcción de viviendas