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The potential of the social economy and taxation to address challenges facing the maritime and fisheries sector in the Basque Country

El potencial de la economía social y la fiscalidad para abordar los retos del sector marítimo y pesquero en el País Vasco

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The potential of the social economy and taxation to address challenges facing the maritime and fisheries sector in the Basque Country

(El potencial de la economía social y la fiscalidad para abordar los retos del sector marítimo y pesquero en el País Vasco)

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Summary: I. Introduction. II. The social economy and the maritime and fisheries sector. III. The current social dimension of the maritime and fisheries sector in the Basque Country. IV. Taxation as a driver of social change in the maritime and fisheries sector in the Basque Country. V. The regulatory and fiscal framework of the Basque maritime and fisheries sector within the scope of the social economy. VI. Opportunities and challenges of the social economy in the maritime and fisheries sector in the Basque Country. VII. Conclusions. VIII. References.

Sumario: I. Introducción. II. La economía social y el sector marítimo-pesquero. III. La dimensión social actual del sector marítimo-pesquero en el País Vasco. IV. La fiscalidad como motor de cambio social en el sector marítimo-pesquero en el País Vasco. V. El marco normativo y fiscal del sector marítimo-pesquero vasco en el ámbito de la economía social. VI. Oportunidades y desafíos de la economía social en el sector marítimo-pesquero en el País Vasco. VII. Conclusiones. VIII. Referencias.

Abstract: This article analyses the roles of the social economy and taxation as drivers of a just ecological transition in the maritime and fisheries sector in the Basque Country. The paper examines the current state of the sector and its regulatory framework, from international guidelines to the powers granted by special legal provisions (*norma/decreto foral*) under the Basque Economic Agreement, paying particular attention to the social dimension. Finally, it identifies challenges and opportunities for fully integrating the social economy into the economic, social and environmental development of the territory, thus contributing to a sustainable ecological transition.

Keywords: Social economy; Fisheries; Taxation; Challenges; Basque Country.

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Resumen: Este trabajo analiza el papel de la economía social y la fiscalidad como motores de una transición ecológica justa en el sector marítimo-pesquero del País Vasco. Se examinan la situación actual del sector y el marco normativo que lo regula, desde directrices internacionales hasta las competencias forales del Concierto Económico vasco, con especial atención a su dimensión social. Finalmente, se identifican oportunidades y retos para integrar plenamente la economía social en el desarrollo económico, social y medioambiental del territorio, contribuyendo así a una transición ecológica sostenible.

Palabras clave: Economía social; Pesca; Fiscalidad; Retos; País Vasco.

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I. **Introduction**

The current context of climate emergency and eco-social crisis has rendered the need for new development models increasingly apparent. These models must be not only economically viable but also environmentally sustainable, socially and fiscally just, and territorially balanced. This kind of paradigm demands a profound transformation of productive systems, particularly in sectors strongly bound to ecosystems. The maritime and fisheries sector is one such case, and occupies a prominent place in the economic, social, and cultural fabric of the Basque Country.

The Basque Country presents particularly favourable conditions for the social economy to play a leading role in this development. The Basque Autonomous Community has a strong cooperative tradition and a well-established social economy ecosystem that has demonstrated its capacity for adaptation, innovation and resilience. This ecosystem includes a significant number of fishers' guilds and other cooperative-based organisations that have contributed to the sustainable management of marine resources, promoting responsible fishing practices, the diversification of economic activities and the strengthening of the coastal socioeconomic fabric.

In light of the above, this paper aims to better understand the role of the social economy in this process of structural change and seeks to showcase the role of the maritime and fisheries industry with a focus on the 2030 horizon[2].

This article analyses the current situation of the Basque maritime and fisheries sector and looks at the opportunities that the social economy offers for developing a just ecological transition in social and tax terms. It also considers the regulatory framework governing the social economy as it applies to the maritime and fisheries sector, including its fiscal dimension. Attention will be directed towards identifying the sector's strengths and challenges in implementing the necessary measures, both from the perspective of the values and principles inherent to social economy entities and considering the opportunities provided by public-private collaboration instruments.

[2] See https://unsse.org/wp-content/uploads/2022/09/Avanzar-en-la-Agenda-2030-a-traves-de-la-Economia-Social-y-Solidaria-UNTFSSE-2022.pdf (last accessed 25 January 2026).

II. **The social economy and the maritime and fisheries sector**

The fisheries sector plays an essential role as a driver of coastal development and makes a significant contribution to employment, wealth creation and social cohesion. It is also central to ensuring the availability of food supplies, as it provides essential products in the food chain and reinforces food security. The world would not be the same without fisheries; therefore, it is a sector that must be safeguarded and protected. Beyond its economic and food dimensions, the industry also has a strong cultural and environmental significance. In many coastal regions, fishing forms part of collective identity, including the transmission of knowledge, traditions and ways of life across generations. This cultural heritage strengthens territorial rootedness and helps sustain communities that might otherwise face depopulation.

This is a particularly heterogeneous and complex sector, in which multiple actors and production models coexist. These range from small-scale artisanal fishing, closely linked to the local social fabric, to large fishing companies with a more industrialised structure. This diversity means that the configuration of the industry varies significantly depending on factors such as the region, the type of fishing, the level of use of technology and the economic structure of the country or territory in which the activity is located.

In this heterogeneous and complex environment, the maritime fishing sector is not immune to the dynamics of an economic system primarily oriented towards maximising profits. The dominant capitalist logic has tended to favour increasingly concentrated, intensive offshore productive models, in which short-term economic returns take precedence over environmental sustainability, employment quality and the social cohesion of coastal communities. It would be different if monetary creation, instead of fuelling the financial bubble, were mobilised to finance a real social and ecological recovery (Piketty, 2024, 66).

The social economy represents an essential response to this situation, since it promotes cooperative and solidarity-based management models that strengthen community participation, distribute economic benefits more equitably, and contribute to the environmental sustainability of the fisheries sector. Current public policies reflect a growing orientation towards more inclusive and sustainable approaches, progressively incorporating social, territorial and environmental criteria into the design of sectoral development strategies and into economic, regulatory and governance support instruments. As a matter of example, the Ministry of Labour and Social Economy in Spain defines public policies as 'a set of actions aimed at satisfying the general interest or ad-

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dressing a public problem or need, which may take the form of rules, strategies, plans, programmes, measures or other similar steps.' Both the Ministry and the various regional administrations, within the scope of their respective powers, have promoted policies aimed at supporting, consolidating and strengthening the Spanish social economy[3].

The social economy is defined as an economic model that places people and the collective interest at the centre of its activity, prioritising cooperation, solidarity and sustainability over individual profit; it positions itself as a resilient and transformative solution to address existing inequalities. Cooperation has been described as a process by which parties with different perspectives on a problem can constructively use those differences to find solutions that transcend their limited individual visions of what is possible. It is further defined as the connection or sharing of information, resources, activities and capabilities between organisations, groups or individuals from two or more sectors, in order to achieve a joint result that would not be possible for the organisations individually in a single sector (Vela-Micolaud, 2024).

Our welfare state places people and the collective interest at the centre of its activity, prioritising cooperation, solidarity and sustainability over individual profit, although it does not always achieve its objectives. Today it must face new social challenges and risks, as well as globalisation. For Taylor-Gooby, there are four new social challenges to be confronted: women's participation in the labour market, the increase in the number of elderly people, precarious employment and the privatisation of public services (Taylor-Gooby, 2004).

The social economy in the maritime and fisheries sector is not a marginal subsector.[4] It represents the historical and natural form of organisation of coastal communities, as it prioritises people and social goals over capital. Whereas industrial fishing is driven by extraction and financial return, the social economy in the fisheries industry is driven by resource management and community sustenance[5].

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[3] https://www.mites.gob.es/EconomiaSocial/es/sobre-economia-social/es-espana/index.html (last accessed 30 January 2026).

[4] In 2019, the Foundation for Fishing and Shell-fishing (*Fundación para la Pesca y el Marisqueo*, known as *FUNDAMAR*)) launched the first Observatory of the Social Economy in the Fishing Sector, in collaboration with Rede Eusumo and the Xunta de Galicia (https://www.fundamar.org/observatorio/) (last accessed on 25 January 2026).

[5] The Voluntary Guidelines for Securing Sustainable Small-Scale Fisheries in the Context of Food Security and Poverty Eradication (hereinafter the SSF Guidelines) is the first internationally agreed instrument dedicated entirely to the small-scale fisheries sector. This sector is of considerable importance yet has frequently been overlooked. Small-scale fisheries tend to be deeply embedded in local communities, traditions and

In Spain, the Spanish Social Economy Strategy 2023-2027 *(Estrategia Española de Economía Social 2023-2027)*[6] recognises social economy organisations as key players in this structural transformation. These organisations include cooperatives, workers' owned firms (*sociedades laborales*), mutual societies, foundations, associations and other forms of collective enterprise (including fishers' guilds known in Spanish as *cofradías*). They are recognised not only for their capacity to generate stable, territorially rooted employment, but also for their potential to lead new models of production, distribution and consumption grounded in sustainability, inclusion and co-responsibility. This strategy places particular emphasis on sectors such as agriculture and maritime and fisheries, given their dual significance. On the one hand, these activities are directly linked to the use of natural resources and are therefore highly sensitive to environmental impacts. On the other hand, they are fundamental to the social and economic cohesion of rural and coastal areas, which require solutions tailored to their specific contexts and needs.

Social economy organisations are distinguished by their capacity to generate positive social impact on the territories where they operate. They are recognised as playing a significant role in strengthening social cohesion, creating employment and stimulating economic growth, always operating based on respect for the planet's ecological limits (Bono, 2002; Chaves and Monzón, 2012).

These organisations serve as levers of sustainable social development, principally by virtue of the principles and values that characterise them, as set out in the Charter of Principles of the Social Economy adopted in 2002 by the European Standing Conference of Cooperatives, Mutual Societies, Associations and Foundations (Guzmán *et al.*, 2020).

Various studies (Utting, 2015; Coraggio, 2011) have pointed out that social economy organisations tend to operate under principles of sustainability, cooperation and local roots, which makes them suitable

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values. Many small-scale fishers are self-employed and generally supply fish for direct consumption within their households or communities. Women are key actors in the sector, particularly in post-harvest and processing activities. It is estimated that approximately 90 per cent of all people who depend directly on capture fisheries work in the small-scale fisheries sector. As such, artisanal fishing functions as an economic and social driver, providing food and nutritional security, employment and broader multiplier effects for local economies, whilst supporting the livelihoods of coastal communities. At https://openknowledge.fao.org/server/api/core/bitstreams/33837264-fd46-49fa-afce-a370050691a2/content (last accessed 24 January 2026).

[6] *BOE, núm. 130, de 1 de junio de 2023* (Spanish Official Gazette No. 130 of 1 June 2023).

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actors to implement ecological practices from a distributive justice perspective. The relationship between the social economy and ecological transition is thus grounded in a framework that prioritises solidarity, resilience and economic democracy.

In this context, the declaration of 2025 as the International Year of Cooperatives by the International Cooperative Alliance, under the theme 'Cooperatives Build a Better World', has provided a valuable opportunity to showcase the genuine and transformative role of the maritime and fisheries sector in advancing the Sustainable Development Goals[7] and promoting an ecologically just transition.

For the Basque Country, this milestone may serve as a catalyst for consolidating and boosting its social economy model as an effective pathway to sustainable territorial development, particularly in the agricultural and maritime and fisheries sectors. The maritime and fisheries industry in the Basque Country has become strongly aligned with the principles of the social economy, shaping an economic ecosystem grounded in solidarity, sustainability and participatory democracy. This is reflected in the active presence of fishers' guilds (Arrieta *et al.*, 2021), sea cooperatives and sectoral associations, which act not only as economic agents, but also as community structures with strong territorial roots.

This organisational tradition has been consolidated in a multi-level regulatory environment, where shared governance—between European, national and regional institutions—is key to guaranteeing both the economic viability of the sector and the sustainability of marine resources. In this regard, scholars such as Berkes (2009) have highlighted the importance of social learning and the generation of local knowledge in strengthening adaptive and resilient models of co-governance.

Several studies have also explored the social, legal and fiscal dimension of these organisations. Aldecoa (1998) underlined the historical relationship between sea cooperatives and fishers' guilds, arguing that

[7] The United Nations 2030 Agenda provides a global framework to guide this transformation, through the 17 Sustainable Development Goals (SDGs). Many of these goals are directly related to the challenges facing the productive sectors linked to land and sea: SDG 12 promotes responsible modes of production and consumption; SDG 13 calls for urgent action on climate change; SDG 14 seeks to conserve and sustainably use oceans, seas and marine resources; SDG 15 focuses on the protection of terrestrial ecosystems and biodiversity; and SDG 7 addresses access to clean, affordable and sustainable energy (https://www.pactomundial.org/que-puedes-hacer-tu/ods/?gad_source=1&gad_campaignid=21296951996&gbraid=0AAAAA9e9Azg6bAZ6kzvwMQuNrYg2zs_G4&gclid=-CjwKCAjwg7PDBhBxEiwAf1CVu73Ty0-Pjv9MRc-REsknH77qHgDi8otGuGKgN3caCq-FF0mhiU-zCyBoCOSUQAvD_BwE) (last accessed 25 February, 2026).

both reflect a common organisational logic oriented towards the collective good. Cervera (2010), for his part, analysed the entrepreneurial dimension of fishing cooperatives, pointing out their capacity to adapt to new market demands without losing their social identity. In a similar vein, several authors have emphasised the importance of having appropriate fiscal frameworks as a key instrument for promoting the development of new cooperatives in the fisheries and aquaculture sectors.

Pérez (2023) reflected on the partial normative recognition of the social economy in the fisheries sector. He argued that, despite its practical significance, a disconnect remains between the actual activities of fishers' guilds and their legal and institutional visibility. This mismatch results in difficulties in accessing specific support or being fully integrated into economic development strategies.

On the other hand, Maldonado Niño (2024) introduced the circular economy approach as a vector for the transformation of the fisheries sector, arguing that integrating waste reduction practices, reuse of materials and recovery of by-products not only improves environmental sustainability, but also generates new economic opportunities for social economy organisations.

These forms of organisation, deeply rooted in the territory and based on principles of solidarity, participation and sustainability, are a strategic instrument for addressing the challenges associated with pressure on marine ecosystems, generational renewal, economic diversification and regulatory adaptation. For this transformative potential to be fully realised, it is imperative that regulatory and fiscal recognition, public policies and territorial innovation strategies are aligned with the values and practices that are firmly established in the sector. As underlined by the European Economic and Social Committee (2022), the social economy can act as a key driver for Europe's future and is particularly important in sectors such as fisheries, where a balance between environmental sustainability and social justice is not only desirable, but urgent.

Another important aspect that deserves attention is the relationship between the social economy and intergenerational continuity in coastal communities. One of the principal challenges facing the maritime and fisheries sector throughout Europe is the growing difficulty in attracting younger generations to fishing-related professions. In the Basque Country, this challenge is intensified by demographic change, the perception of instability associated with the sector and the demanding nature of maritime work. In this context, social economy organisations may play a decisive role in improving the attractiveness of the sector by fostering more participatory working environments, strengthening professional training and promoting collective forms of

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entrepreneurship that reduce individual economic risk. Their close territorial roots also allow them to preserve and transmit maritime cultural heritage while adapting traditional knowledge to new environmental, technological and market realities.

At the same time, the growing demand for sustainable and traceable food products creates new opportunities for social economy entities operating in the fisheries sector. Consumers increasingly value proximity, responsible production methods and socially committed business models. This trend may favour cooperative structures and community-based initiatives capable of combining economic competitiveness with environmental responsibility and social value creation. In this sense, the social economy not only contributes to protecting coastal communities but may also become a strategic competitive advantage for the Basque maritime and fisheries sector in increasingly sustainability-oriented markets.

Finally, the contribution of the international cooperative movement to the establishment of a distinct identity for these organisations cannot be overlooked. The International Cooperative Alliance (2006) has underscored the importance of recognising and bringing into view the role of cooperatives in strategic sectors such as fisheries, underlining their capacity to generate common property, social cohesion and intergenerational commitment.

III. **The current social dimension of the Basque maritime and fisheries sector**

The Basque fisheries sector currently faces a situation that demands sustainable, inclusive and territorially rooted responses, while also confronting technological challenges related to decarbonisation and the rise of artificial intelligence[8].

The social economy has a strategic role to play in this just ecological transition, by providing solutions that balance economic viability with environmental sustainability and social equity. Given the sector's importance, public authorities at all levels should have mechanisms and strategies in place to support the maritime and fisheries sector, covering all activities from the capture of fish and other aquatic organisms through to marketing, handling and distribution chains.

[8] https://www.diarioelcanal.com/el-fmv-analiza-la-situacion-de-la-industria-pesquera-y-sus-retos-tecnologicos/ (last accessed 30 January 2026).

The Basque Country, as noted above, has a strong maritime and cooperative tradition that has given rise to organisational forms closely linked to coastal communities[9]. Fishers' guilds and other sector-led initiatives have played an active role in the sustainable management of marine resources, fostering responsible fishing practices, economic diversification, generational renewal, and the resilience of coastal territories in the face of climate change and regulatory transformation.

These experiences illustrate the potential of the social economy as a driver of change, not only because of its capacity to generate decent and stable employment on the Basque coast, but also through its commitment to community service and its grounding in democratic governance models[10].

However, analysing the scale of the sector first requires an understanding of its current situation. What follows is an overview of the current state of the Basque maritime and fisheries sector, including data on its organisational structure and the fishing fleet with information from 2023 and 2024, the most recent data available. These data reflect the economic and social importance of this sector for the Basque Country, highlighting its dynamism and relevance within the social economy, although it is true that the industry has seen better times.

The fishers' guilds in the Basque Country are long-standing, essential entities in the organisation of small-scale fisheries. These organisations not only play a coordinating role in relationships among fishers, but also in the sustainable management of marine resources, as well as

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[9] For global data, see: https://abayanalistas.net/es/wp-content/uploads/informes/empleo_a_bordo_impacto.pdf and FAO (2024). *El estado mundial de la pesca y la acuicultura 2024 (The State of World Fisheries and Aquaculture 2024). Blue transformation in action*: FAO.

[10] 'When the principal indicators of the Basque social economy are considered alongside those of the Basque economy as a whole, data across all social economy families confirm that these organisations demonstrate greater resilience during periods of crisis and greater dynamism during periods of growth.' ENCISO, M.; BENGOETXEA, A.; URIARTE, L. (2021) p.23. In the same vein, 'SSE [social and solidarity economy] provides an important means of dealing with multiple contemporary crises. It can play a significant role in preventing crises, enabling recovery and building resilience. SSEOEs [social and solidarity economy organisations and enterprises] have proven to be resilient in the face of regional and global financial crises. They have adopted numerous innovations to adapt to the new circumstances associated with the COVID-19 pandemic and address both short— and long-term needs that have arisen in its wake. Many social enterprises, social cooperatives and solidarity networks have emerged to address the needs of migrants, internally displaced people and refugees from conflict zones.' https://www.ilo.org/sites/default/files/wcmsp5/groups/public/%40ed_emp/%40emp_ent/%40coop/documents/publication/wcms_856876.pdf (last accessed 25 January 2026).

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in representing the sector vis-à-vis public administrations and other actors. There are 8 active guilds in Biscay and 6 in Gipuzkoa[11].

Fisheries Producer Organisations (hereafter referred to as FPOs) are regulated bodies within the European Common Fisheries Policy that facilitate the joint planning and management of fisheries production, optimising marketing and promoting the sustainability of the sector. These organisations strengthen the bargaining power of producers and allow better adaptation to environmental and market regulations. There are only two FPOs, one for each of the Historic Territories of Biscay and Gipuzkoa[12].

The Basque fishing fleet is noted for its diversity in terms of types of vessels, types of fishing and areas of activity, as well as for its constant adaptation to European regulations aimed at ensuring the sustainability of marine resources. Fleet composition data for 2023 show 104 registered vessels in Biscay and 79 in Gipuzkoa[13].

The scale of the Basque maritime and fisheries sector is further reinforced by a strong network of public and private bodies, sectoral initiatives and public programmes that play a fundamental role in driving its continued development. These actors not only provide technical and organisational support but also channel the sector's aspirations for transformation towards more sustainable, inclusive and resilient models.

Within this network, particular mention should be made of KONFEKOOP, the Confederation of Cooperatives of the Basque Country. Its work has been instrumental in supporting fishing cooperatives through processes of technological innovation, organisational improvement and generational transition. It promotes democratic governance and organisational autonomy, helping cooperatives adapt to changes in their operating environment, from digitalisation to evolving regulatory requirements. Its role as an intermediary with public authorities and as a provider of training and technical advice is decisive in ensuring the economic and social viability of many of these entities[14].

Strong, territorially rooted sectoral initiatives have also emerged alongside KONFEKOOP, including Itsas Garapen Elkartea (FLAG)[15].

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[11] https://www.euskadi.eus/contenidos/informacion/cofradias/es_dapa/adjuntos/COFRADIAS.pdf (28 January 2026).

[12] https://opescantabrico.com/ (last accessed 25 February 2026).

[13] https://es.eustat.eus/elementos/ele0000300/caracteristicas-de-la-flota-pesquera-de-la-ca-de-euskadi-por-tipo-de-pesca-segun-territorio-historico/tbl0000377_c.html (last accessed 25 February 2026).

[14] https://konfekoop.coop/ (last accessed 25 February 2026).

[15] https://www.itsasgarapen.eus/es/ (last accessed 25 February 2026).

Driven by social, economic and institutional actors from the Basque coast, this network promotes a participatory local development approach centred on strengthening the blue economy from a transformative perspective. Its action seeks to articulate the traditional knowledge of the maritime and fisheries sector with the new approaches related to environmental sustainability, circular economy and social innovation. It is also committed to the diversification of economic activities linked to the sea, incorporating new professional profiles and expanding job opportunities beyond the strictly extractive field.

In parallel, some specific programmes have been implemented to correct historical structural inequalities in the sector, especially with regard to gender equality. Initiatives such as those launched by EMAKUNDE-Basque Women's Institute[16] and the BERDINDU[17] service for affective-sexual and gender diversity actively work together with fishers' guilds and other sector bodies to incorporate a gender perspective into their structures, protocols and activities. These initiatives seek to raise the visibility and recognition of women's role in the fisheries value chain, facilitate their participation in decision-making bodies, and promote more equitable and respectful working environments.

This set of actions is part of broader strategies such as the 'Euskadi Lagunkoia' programme[18], focused on the creation of inclusive and age-friendly environments, and more directly, the Community-Led Local Development 2023-2027[19], financed by the European Maritime, Fisheries and Aquaculture Fund (EMFF)[20]. The latter provides essential financial and methodological support for the implementation of comprehensive projects combining economic development, social cohesion and environmental sustainability in coastal areas.

An interview was conducted with the current Director of Coastal Development, Ports and Maritime Affairs of the Basque Government[21]

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[16] https://www.emakunde.euskadi.eus/inicio/ (last accessed 25 February 2026).

[17] https://www.euskadi.eus/gobierno-vasco/berdindu/ (last accessed 25 February 2026).

[18] https://euskadilagunkoia.euskadi.eus/inicio/ (last accessed 25 February 2026).

[19] https://redpac.es/enfoque-leader/estrategias-desarrollo-local-participativo (last accessed 25 February 2026).

[20] https://www.mapa.gob.es/es/pesca/temas/fondos-europeos/fempa/ (last accessed 25 February 2026).

[21] The interview was conducted as part of a project funded by the Basque Government. It was structured into several thematic blocks: overview and state of the sector, main challenges, future viability, strengths and opportunities, presence of the social economy, articulation with the blue economy, institutional support and strategic reflection. The aim of the interview was to analyse the current situation and future prospects of the maritime and fisheries sector in the Basque Country, focusing on the challenges and opportunities linked to the social economy and the blue economy. The interview

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to gain first-hand insight into the current situation of the maritime and fisheries sector and its potential development in the Basque Country. The interview provided an expert perspective that complements and informs our understanding of the scale and future of the industry, as well as the role of the social economy within it.

The interview provided a nuanced and valuable perspective on the presence and role of social economy entities in the Basque maritime and fisheries sector. According to the interviewee, the sector is solidly structured through a range of organisations, in particular fishers' guilds and professional associations. While acknowledging that cooperatives are less prevalent (cooperativism has taken stronger root in the agricultural sector), he emphasised that in fisheries, fishers 'guilds and associations have been the dominant organisational forms.

These guilds not only play an operational role in day-to-day management but are also essential institutions for the community life and cultural identity of coastal municipalities. The director of Coastal Development, Ports and Maritime Affairs of the Basque Government stressed that 'the guild is an institution... it is not only a day-to-day instrument, but also a symbol'.

However, he recognised that the regulatory and operational requirements of the European context are driving a process of structural transformation. He explained that 'little by little they are all being constituted as FPOs', since Producer Organisations are the only bodies recognised by the Common Fisheries Policy to channel European funds and programmes. This transition does not entail the replacement of guilds but rather functional coexistence, illustrated by the fact that 'the Lekeitio guild is part of OPESCAYA,' an organisation that 'operates, buys and sells on a collective basis across the whole of Biscay'. Thus, FPOs constitute a hybrid structure combining the values of proximity and representation with a commitment to efficiency and adaptation to the international regulatory environment.

While these organisational forms reflect in practice many of the principles of the social economy (including collective management,

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used a series of questions to explore the general context of the industry and its economic and social significance, the principal challenges it faces (including generational renewal, the impact of climate change, European fisheries regulations and economic viability), as well as the role of innovation, digitalisation and public policy in its long-term sustainability. It also addressed the strengths and competitive advantages of the sector in the Basque Country, the existing institutional support and the financing possibilities for the ecological transition. It concluded with a strategic reflection on the key areas for the sustainable development of the sector in the next decade and the message to be transmitted to the new generations.

local reinvestment and sector-based organisation), the Basque Government director emphasised that the sector does not self-identify as part of this model: 'the social economy is not a term used in the sector. I have not heard anyone talk about the social economy'. This lack of identification with the term is evidence of a misalignment between discourse and practice, which can also be seen at the institutional level. According to him, the social economy as such is 'perhaps not promoted as much as it should be' by the sector.

He also highlighted stressed there is close, frictionless cooperation between the public administration and the industry regarding public policies and institutional support: 'We have a strong working relationship with the fishing sector… the industry takes the lead and we walk alongside it'. He explained that, in the Basque context, this cooperation is facilitated by the absence of jurisdictional overlap, as 'the provincial councils have no powers' in fisheries matters. However, he recognised an important structural limit: 'the big decisions are taken in Brussels', which reduces the autonomous regions' room for manoeuvre on strategic issues.

This perspective suggests that, beyond traditional organisational forms, there is an opportunity to reimagine coastal territorial development through a social economy lens adapted to the twenty-first century. It also demonstrates that the sector possesses solid organisational structures, with a strong community foundation that embodies many of the principles of the social economy, even where this framework is not explicitly named as such. The challenge seems to be to align the discourse, public policies and specific funding with a practice where operations are already based to a large extent, on the collective values, local roots and sustainability principles that characterise the social economy.

The sustainability of the maritime and fisheries sector cannot depend exclusively on environmental regulation or market adaptation. Economic and fiscal instruments also play a decisive role in shaping productive behaviour, investment priorities and territorial resilience. In coastal contexts, taxation policies may therefore function not merely as mechanisms for revenue collection, but as strategic tools capable of incentivising sustainable practices, supporting community-rooted economic structures and facilitating a socially balanced ecological transition.

IV. **Taxation as a driver of social change in the maritime and fisheries sector in the Basque Country**

Fishing activity, together with the collaboration of the various social actors involved, is not only an economic pillar for large stretches of the

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Spanish coastline, but it also fulfils an essential social function by sustaining employment, territorial cohesion and the way of life in numerous coastal communities, as is the case along the Basque coast. As various studies have shown, the sector carries considerable weight in the national economy, and this significance is even greater in those territories where fishing constitutes the principal economic driver[22].

In this context, public action is an essential instrument for guiding the transformation and sustainability of the sector. Taxation is a genuine agent of social change, capable of influencing economic behaviour and advancing collective objectives. Tax policies must drive social change in the maritime and fisheries sector if it is to remain a global benchmark and help drive the eco-social changes the world needs.

Two models of autonomous regional financing coexist within the Spanish legal system. They and operate in parallel, independently of one another, without any hierarchical relationship between them. On the one hand, there are some Autonomous Communities that are part of the common regime. Their financing system is articulated primarily under Law 22/2009 of 18 December, which regulates their financial framework and that of the Cities with a Statute of Autonomy, while also introducing various amendments in tax matters. On the other hand, there are the historical territories with special independent tax regimes (known as *territorios forales*). Their distinctive status is recognised by the First Additional Provision of the Spanish Constitution. In particular, the Basque Country is governed by Law 12/2002 of 23 May, approving the Economic Agreement with the Basque Country.[23] This is why there are five tax systems in Spain: the so-called common territory (which encompasses the whole State, except for the Historical Territories of Alava, Bizkaia, Gipuzkoa and the Community of Navarre), and the distinctive provincial territories (the Historical Territory of Alava, the Historical Territory of Bizkaia, the Historical Territory of Gipuzkoa and the Community of Navarre).

The origin of the Economic Agreement dates back to the arrangement made after the abolition of the *régimen foral* in 1876, whereby the *diputaciones forales* (provincial authorities) took over the collection of taxes and the financing of public expenditure in their territories, and committed to pay the State an economic contribution (known as

[22] https://spanish-presidency.consilium.europa.eu/ga/noticias/pesca-sector-clave-economia-espanola-costa/#:~:text=El%20sector%20de%20la%20pesca,llegar%20a%20superar%20el%2010%20%25. (last accessed 25 February 2026).

[23] *BOE, núm. 124, de 24 de mayo de 2002* (Spanish Official Gazette no. 124, of 24 May 2002).

the *cupo*) as compensation for the powers not directly exercised by the State.

Made possible by the survival of the *instituciones forales* (special historically based institutions) and their historic powers in tax and financial matters, this model has shaped a bilateral relationship with the State that differs substantially from the common regime. This has resulted in a recurring debate about its exceptional nature and the possible extension of similar arrangements to other autonomous communities.

A series of strategically designed fiscal policies (including incentives, rebates and sector-specific tax regimes) enable Basque administrations to alleviate the tax burden on fishing professionals and support continuity across the associated value chain, from extraction through to the marketing and distribution of products.

These measures, which are aligned with the European Union legal framework, enable public resources and fiscal benefits to function not merely as mechanisms of economic support, but also as instruments for promoting a more balanced, sustainable and socially equitable development of the fisheries sector.

V. **The regulatory and fiscal framework of the Basque maritime and fisheries sector in the context of the social economy**

The regulatory framework governing the maritime and fisheries sector and its connection with the social economy and the ecological transition operates by means of a complex, multi-level legal architecture. This architecture has developed through successive layers of European policy, national legislation and regional regulatory frameworks. The result is an overarching system that conditions both the forms of economic organisation and the sustainability strategies adopted in coastal settings. The same applies to taxation. As noted above, Spain has five distinct tax systems, and it is therefore necessary to examine which regulatory frameworks and tax authorities are responsible for implementing fiscal policies that affect the fishing industry.

This section briefly outlines and analyses the principal legal instruments affecting the sector in terms of the social economy, organised across five regulatory levels. The international level provides the foundational instruments on which the European framework is based. The European level sets the broad strategic orientations and funding priorities. The national level transposes these orientations into domestic law. The regional level adapts and implements these policies in accordance with the specific characteristics of the Basque territory and its fish-

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ing sector. Finally, the sub-regional special treatment *(foral)* level holds powers to regulate and levy the taxes borne by the industry.

Nevertheless, the coexistence of multiple regulatory and institutional levels may also generate coordination difficulties, administrative complexity and uneven implementation capacities across territories. This reinforces the need for governance mechanisms capable of ensuring coherence between environmental objectives, social economy policies and fiscal instruments.

No international regulation addresses the maritime and fisheries sector specifically within the social economy. However, a number of regulatory instruments and fisheries guidelines are clearly aligned with its principles.

In this regard, the Work in Fishing Convention, 2007 (No. 188) of the International Labour Organization (ILO) addresses the improvement and protection of working conditions, occupational health and safety for workers in the industry[24].

For its part, the Food and Agriculture Organisation of the United Nations (FAO) in 1995 published the Code of Conduct for Responsible Fisheries[25] which is concerned with social responsibility in fishing activities, among other aspects, and more recently (in 2015) published the Voluntary Guidelines for Achieving Sustainability in Small-scale Fisheries, which is the first international instrument that devotes entire chapters to the social rights of fishing communities[26].

The European Union's regulatory framework has also played a key role in promoting sustainable and inclusive economic models in the maritime and fisheries sector. Among its strategic priorities, the European Maritime, Fisheries and Aquaculture Fund (EMFAF) 2021–2027 promotes a sustainable blue economy, supporting social innovation, economic diversification and the resilience of coastal communities (European Commission, 2021).

The Common Fisheries Policy (CFP), defined by Regulation (EU) 1380/2013[27] and complemented by the European Green Deal,[28] rec-

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[24] *BOE núm. 77, de 3 de abril de 2023* (Spanish Official Gazette of 3 April 2023).

[25] https://www.fao.org/4/v9878s/v9878s00.htm (last accessed 30 January 2026).

[26] https://openknowledge.fao.org/server/api/core/bitstreams/33837264-fd46-49fa-afce-a370050691a2/content (last accessed 30 January 2026).

[27] OJ L 354, 28.12.2013, 28 December 2013.

[28] The European Green Deal sets the course towards climate neutrality by 2050. This roadmap involves not only an energy or a technological transition, but also a comprehensive review of the economic model, with special attention to key sectors such as fisheries. This transformation must be done on the basis of fairness and inclusiveness, ensuring that the costs and benefits of change are distributed. This was pointed out

ognises the need to include the industry's actors (including social economy organisations) in co-management processes, fisheries planning and product traceability. In line with these guidelines, the EMFAF promotes investments aimed at improving governance, gender equality, digitalisation and environmental sustainability.

Furthermore, the European Union's Action Plan for the Social Economy (2021)[29] reinforced the role of these organisations as agents of ecological transition and territorial cohesion. This plan proposes specific measures to integrate social economy organisations in strategic sectors such as fisheries, through the creation of favourable ecosystems and access to adapted financing.

Also relevant is the Transition Pathway for proximity and social economy within the EU Industrial Strategy (European Commission, 2022), which proposes a set of 30 actions across 14 areas to continue to support the social economy in leading fair green and digital transitions in the European Union[30]. Equal consideration should be given to the Council Recommendation of 27 November 2023 on developing social economy framework conditions , which aims to promote 'access to the labour market and social inclusion by guiding Member States on promoting enabling policy and regulatory frameworks for the social economy and measures that facilitate its development'[31].

At the national level, *Ley 5/2011, de 29 de marzo, de Economía Social* (Spanish Law 5/2011, of 29 March, on the Social Economy)[32], marked a milestone in the legal and political recognition of organisations operating based on democratic management criteria and oriented towards the common good. Law 5/2011 explicitly recognises fishers' guilds, maritime cooperatives, mutual societies, foundations and associations as valid legal forms within the social economy.

In addition, *Ley 3/2001, de 26 de marzo, de Pesca Marítima del Estado* (Spanish Law 3/2001 of 26 March 2001 on State Maritime Fisher-

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by the European Commission itself when it stated that 'there will be no Green Deal without a Social Deal', warning of the risk that the ecological transition will exacerbate existing inequalities if it is not managed using equity criteria. https://www.consilium.europa.eu/es/policies/european-green-deal/ (last accessed 25 February 2026).

[29] https://ec.europa.eu/info/law/better-regulation/have-your-say/initiatives/12743-EU-action-plan-for-social-economy_en (last accessed 25 February 2026).

[30] https://www.socialeconomynews.eu/en/the-european-commission-presents-the-transition-pathway-for-the-proximity-and-social-economy-in-the-framework-of-its-industrial-strategy-and-coinciding-with-a-geces-plenary-meeting/ (last accessed 5 January 2026).

[31] OJEU, No. 1344 of 29 November 2023.

[32] *BOE, núm. 76, de 30 de marzo de 2011* (Spanish Official Gazette No. 76, of 30 March 2011).

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ies)[33] reinforced the role of professional organisations in fisheries management. It established mechanisms for the participation of fishers' guilds and cooperatives in the planning of quotas, conservation measures, marketing and improvement of working conditions in the sector (Ministry of Agriculture, Fisheries and Food, 2022).

Real Decreto 239/2019 (Royal Decree 239/2019) established the conditions for fishing tourism activities and incorporated an ecosystem-based approach[34]. It also promoted the digitalisation of traceability processes, gender equality and generational renewal, key elements that equally inform the activities of social economy organisations.

The Basque Country has been a pioneering region in establishing a public policy framework for the social economy that includes legal recognition and institutional support. An example is *Ley 6/2016, de 12 de mayo, del Tercer Sector Social de Euskadi* (Law 6/2016 of 12 May on the Third Social Sector of the Basque Country)[35], which established a dedicated regulatory framework that provided identity, recognition and support to social economy organisations, including those in the fishing sector. Law 6/2016 outlined a development model based on sustainability, equity and participation, and created the Basque Social Economy Council as a shared governance body (Gobierno Vasco, 2016). The Basque regulatory framework on fisheries also recognised a model of participatory governance in which fishers' guilds are treated as public law corporations with representative, advisory and management functions. These bodies are actively involved in decision-making on key issues such as closures, minimum sizes, fishing zones and the management of fishing infrastructure. This approach was supported by legislation such as *Ley 16/1998, de 25 de junio, de Cofradías de Pescadores* (Law 16/1998 of 25 June 1998 on Fishers' Guilds)[36].

Furthermore, the Basque Country's Strategic Plan for Fisheries and Aquaculture 2021-2027[37] includes a specific line of action to strengthen cooperative structures and promote innovation within the framework of the blue economy. The document underlines the need to incorporate

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[33] *BOE, núm. 75, de 28 de marzo de 2001* (Spanish Official Gazette No. 75, of 28 March 2001).

[34] *BOE, núm. 92, de 17 de abril de 2019* (Spanish Official Gazette No 92, of 17 April 2019).

[35] *BOE, núm. 151, de 23 de junio de 2016* (Spanish Official Gazette No. 151, of 23 June 2016).

[36] *BOPV, núm. 129, de 10 de julio de 1998* (Official Gazette of the Basque Country, no. 129, of 10 July 1998).

[37] https://regp.pesca.mapama.es/sites/default/files/2024-01/3_EDLP_GAL_Itsas%20Garapen%20Elkartea_22_01_2024.pdf (last accessed 25 February 2026).

social and environmental criteria into sectoral policy, promoting the socio-economic resilience of coastal areas and the empowerment of the artisanal fishing sector. In addition to this, the Provincial Councils have boosted the social economy by promoting cooperatives, worker-owned companies and the third sector, providing financial support for competitiveness, worker participation and entrepreneurship[38].

Regarding taxation, the fiscal treatment of the fishing sector has some specificities arising from the nature of the activity itself, which is characterised by seasonality, variability in catches and dependence on external factors such as weather conditions and quota regulation. These circumstances have at times justified the existence of special tax regimes and fiscal incentives designed to ensure the economic viability of fishing operations.

The principal taxes levied on fishing sector activity are Value Added Tax (VAT) and Corporation Tax. Other applicable tax instruments exist, but their impact is more limited, and they are not addressed further here.

At EU level, the main rules on Value Added Tax are Directive 2006/112/EC, which sets out the common framework and rules to be complied with by all Member States,[39] and Council Directive (EU) 2025/516 of 11 March 2025, amending Directive 2006/112/EC as regards VAT rules for the digital age[40].

At the national level, the basic legal provisions are contained in Law 37/1992 of 28 December 1992[41], implemented by the VAT Regulation approved by *Real Decreto 1624/1992, de 29 de diciembre* (Royal Decree 1624/1992 of 29 December 1992).[42] Also of relevance here is *Real Decreto 1619/2012, de 30 de noviembre* (Royal Decree 1619/2012, of 30 November), which regulates invoicing obligations, among other aspects[43].

In the Basque Country, the harmonised VAT rules apply in accordance with the provisions of *Ley del Concierto Económico* (Law 12/2002, on the Economic Agreement). In particular, Article 26

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[38] https://www.gipuzkoa.eus/es/web/ekonomia/programas-y-ayudas/participacion (last accessed 30 January 2026).

[39] OJEU No. 347 of 11 December 2006.

[40] OJEU, No. 516 of 25 March 2025.

[41] *BOE, núm. 312, de 29 de diciembre de 1992* (Spanish Official Gazette No. 312, of 29 December 1992).

[42] *BOE, núm. 314, de 31 de diciembre de 1992* (Spanish Official Gazette, No 314, of 31 December 1992).

[43] *BOE, núm. 289, de 1 de diciembre de 2012* (Spanish Official Gazette No. 289, of 1 December 2012).

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of Law 12/2002 states that 'Value Added Tax is a concerted tax which shall be governed by the same substantive and formal rules always established by the State. Nevertheless, the competent institutions of the Historic Territories may approve tax return and payment forms containing at least the same data as those used in the common territory; and may set payment deadlines for each settlement period, provided these do not differ substantially from those established by the State Administration'.

Each of the Historical Territories has therefore developed its own Value Added Tax regulations through the corresponding provincial regulations: *Norma Foral* 7/1994 of 9 November in the Historic Territory of Bizkaia[44]; *Decreto Foral Normativo* 3/2023 of 26 July in Gipuzkoa[45]; and *Decreto Foral Normativo* 12/1993 of 19 January, approving the regulatory framework for VAT, in Álava[46].

Corporation Tax is applicable alongside VAT. This tax is regulated Spain-wide by *Ley 27/2014* (Law 27/2014, governing Corporate Income Tax), and *Real Decreto 634/2015, de 10 de julio* (Royal Decree 634/2015, of 10 July), approving the Corporation Income Tax Regulations[47]. As with VAT, however, Article 1 of Law 12/2002, on the Economic Agreement grants to the Historic Territories powers to regulate and collect this tax within their respective territories. Corporation Tax is a concerted tax governed by Autonomous Community (regional) legislation, as Article 14 of the same Law specifies. The various instruments regulating Corporation Tax in the Basque Country under each tax system[48] establish different deductions for legal persons. In practice, however, no special deductions apply exclusively to the maritime and fisheries sector.

However, when maritime cooperative societies are created, their distinctive characteristics make them eligible for greater fiscal incentives under Corporation Tax, as regulated by *Ley 1/2019, de 20 de diciembre, de Cooperativas de Euskadi* (Law 1/2019, of 20 December, on

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[44] *BOB, núm. 236, de14 de diciembre de 1994* (Biscay Official Gazette No. 236, of 14 December 1994).

[45] *BOG, núm. 151, de 7 de agosto de 2023* (Gipuzkoa Official Gazette No. 151, of 7 August 2023).

[46] *BOTHA, núm. 11, de 29 de enero de 1993* (Álava Official Gazette No. 11, of 29 January 1993).

[47] *BOE, núm. 165, de 11 de julio de 2015* (Spanish Official Gazette No. 165, of 11 July 2015).

[48] See *Norma Foral* 11/2013 of 5 December on Corporation Tax in Bizkaia; *Norma Foral* 2/2014 of 17 January on Corporation Tax in the Historic Territory of Gipuzkoa; and *Norma Foral* 37/2013 of 13 December on Corporation Tax in the Historic Territory of Álava.

Cooperatives in the Basque Country)[49]; *Norma Foral* 6/2018, of 12 December, on the Tax Regime for Cooperatives in the Historical Territory of Bizkaia[50]; and *Norma Foral* 2/1997, of 22 May, on the Tax Regime for Cooperatives in the Historical Territory of Gipuzkoa[51]. At present, however, these cooperatives are not classified as specially protected cooperatives and therefore benefit from fewer fiscal advantages than those governed by national legislation under *Ley 20/1990, de 19 de diciembre, sobre Régimen Fiscal de las Cooperativas* (Law 20/1990 of 19 December, on the Tax Regime for Cooperatives)[52].

VI. **Opportunities and challenges of the social economy in the maritime and fisheries sector in the Basque Country**

The social economy has established itself as a key model for the sustainable development of the maritime and fisheries industry in the Basque Country, as it addresses significant structural challenges while creating new opportunities for innovation, social cohesion and territorial rootedness.

A well-coordinated, multi-level institutional structure, encompassing the Basque Government, provincial councils, Regional Development Agencies and local councils, could enable effective synergies across the different levels of government, aligning efforts and resources towards a shared transformative goal. The strategic role of the Basque Government's Directorate for the Social Economy and the Directorate for Coastal Development, Ports and Maritime Affairs provides a clear reference point for coordinating the broader ecosystem. The growing involvement of social economy actors in the design and monitoring of strategic plans represents a solid basis for advancing towards forms of governance that are more inclusive, effective and responsive to the situations that arise in the territories.

Likewise, the distinctive tax powers of the historically based provincial authorities (*Diputaciones Forales)*, derived from the Economic

[49] *BOE núm. 14, de 16 de enero de 2020* (Spanish Official Gazette No. 14, of 16 January 2020).

[50] *BOB núm. 249, de 28 de diciembre de 2018* (Biscay Official Gazette No. 249, of 28 December 2018).

[51] *BOG núm. 101, de 30 de mayo de 1997* (Gipuzkoa Official Gazette No. 101, of 30 May 1997).

[52] *BOE, núm. 304, de 20 de diciembre de 1990* (Spanish Official Gazette No. 304, of 20 December 1990).

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Agreement (*Concierto Económico*) system, allows for the design of fiscal incentives tailored to the specific characteristics of social economy organisations in general and the maritime and fisheries sector in particular. This capacity, used strategically, can strengthen the financial sustainability of the sector and foster new business initiatives with social impact.

However, there are still major challenges that hinder the full development of the social economy in the Basque Country, especially at local level, where some regulatory, economic and administrative constraints directly affect the maritime and fisheries sector. One of the most pressing is the lack of strategic coordination between local development actors and the social economy organisations working in the fisheries sector. The absence of a shared vision limits the potential for building coherent, aligned and sustainable policies over time. Relations with municipalities often depend more on individual willingness than on structured frameworks, which generates territorial inequalities and missed opportunities. For this reason, there is a need for stable spaces for inter-municipal collaboration and greater cohesion towards achieving shared objectives. Although many coastal municipalities have shown an interest in and commitment to the social economy and the situation of the maritime and fisheries sector, there is no steady, coordinating structure, for example, by means of the Association of Basque Municipalities (EUDEL)[53] or the *Mancomunidades* (inter-municipal associations).

There is still a need to move beyond the merely symbolic or declarative institutional recognition of the social economy and the fishing sector[54]. While important steps have been taken in terms of visibility and general support, many of the current policies lack depth, budget or continuity. If the social economy is to realise its full potential, and thus help the fisheries industry, concrete, structural and cross-cutting actions are needed to truly integrate it into the economic, social and environmental development frameworks of the territory.

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[53] https://www.emakunde.euskadi.eus/inicio/ (last accessed 25 February 2026).

[54] MUGARRA argued that 'various social economy experiences have undergone processes of degeneration. This might be understood, in a sense, as a way of re-politicising the social economy and 'bringing it back' to its founding principles. Its proponents argue that, in the process of maturation of various international social economy experiences, this evolution has tilted towards assimilation with capital-driven enterprises, at the expense of its distinguishing features. Emphasis must be placed on the need to revitalise participatory, democratic and distributive justice practices at the domestic level. ENCISO, M.; BENGOETXEA, A.; URIARTE, L. (2021)

The current situation therefore has considerable leeway for improvement in order to move towards a more integrated, strategic and legally grounded implementation of social economy public policies in the Basque Country's maritime and fisheries sector.

Another relevant challenge concerns the visibility and social perception of the maritime and fisheries sector itself. In recent decades, fishing activity has often been viewed exclusively through the lens of environmental pressure or economic decline, overlooking its social, cultural and territorial contributions. This limited perception may hinder institutional support, reduce the attractiveness of the sector for younger generations and weaken public understanding of the strategic role played by coastal communities. In this regard, the social economy offers an alternative narrative that highlights the sector's collective dimension, its contribution to territorial cohesion and its capacity to combine economic activity with environmental stewardship.

At the same time, the ecological transition should not be understood solely as a process of regulatory adaptation or technological modernisation. It also requires strengthening social participation, democratic governance and local resilience. The experience of many Basque fishers' guilds and sectoral organisations demonstrates that community-rooted structures are often better equipped to generate trust, facilitate cooperation and adapt progressively to changing environmental and economic conditions. Consequently, supporting the social economy in the maritime and fisheries sector is not only a matter of economic policy, but also of preserving social capital and ensuring the long-term sustainability of coastal territories.

VII. **Conclusions**

The Basque maritime and fisheries sector illustrates the tensions and opportunities associated with the transition towards more sustainable productive models. Far from being limited to environmental adaptation, this transition also involves questions of social justice, territorial cohesion and democratic governance. In this context, the social economy emerges not simply as an alternative organisational model, but as a practical framework capable of articulating economic activity, community resilience and ecological sustainability within coastal territories.

ONE. — In a context of an eco-social crisis and climate emergency, the global economy is at a crossroads marked by the confrontation between two opposing models. On the one hand is the capitalist model, oriented towards maximising short-term returns without consider-

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ing future impacts; on the other hand, is the social economy model, which advocates a sustainable management of resources and people's well-being. The latter promotes management models that place people and the collective interest at the centre of economic activity, contributing to the strengthening of the welfare state by creating quality employment capable of responding to current and future social challenges.

SECOND. — The maritime and fisheries sector is essential to social cohesion, food supply and environmental sustainability in coastal areas. It contributes to food sovereignty, coastal employment and the sustainable management of the sea. It is also a living example of the social economy. Historically structured through fishers' guilds and cooperatives, it represents the traditional and natural form of organisation of coastal communities, prioritising people and collective interest over individual profit. As such, it constitutes a key element in ensuring a just ecological transition along the coastline. Today, guilds and cooperatives have demonstrated a remarkable capacity for resilience and adaptation, acting not only as economic agents, but also as community structures with strong territorial roots.

THREE. — The Basque fishing sector is notable for its dynamism and prominence. Bizkaia currently has 8 active fishers' guilds and Gipuzkoa has 6; there are 2 Fisheries Producer Organisations, and the registered fleet stands at 104 vessels in Bizkaia and 79 in Gipuzkoa. The work of KONFEKOOP, sectoral initiatives such as Itsas Garapen Elkartea (FLAG) and the involvement of the Basque Government all contribute to ensuring the economic and social viability of the sector.

FOUR. — The regulatory framework governing the maritime and fisheries industry, together with its connections to the social economy and ecological transition, reflects a complex, multi-level legal architecture. Within this framework, international and European policies interact with national legislation and regional and special provincial regulatory developments. In this way, they form an overarching system that shapes both the forms of economic organisation and the sustainability strategies adopted in coastal settings. The coherent articulation of these regulatory frameworks is therefore essential to driving a comprehensive transformation of the sector that guarantees its long-term economic, social and environmental viability.

FIVE. — Given the singularity of the Economic Agreement, the Basque historically based institutions (*instituciones forales*) have a strategic tool at their disposal to design a taxation system that incentivises the sector. It is necessary to make use of this regulatory capacity to implement sector-specific deductions and fiscal incentives for the mari-

time and fisheries sector, reinforcing its financial sustainability and encouraging the creation of new social economy organisations along the coastline.

SIX. — Although the institutional and fiscal framework offers favourable conditions, challenges remain in the areas of coordination, governance and the consolidation of effective public policies, particularly at the local level. These limitations could be overcome through a shared vision that informs structural measures and will enable the social economy to be fully embedded in the economic, social and environmental development of the Basque territory.

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