A brief overview is given of the main stances adopted regarding co-operative taxation. Starting from the aforementioned doctrine, the constitutional projections regarding the co-operative movement are examined, and in particular, the meaning of the promotion mandate contained in article 129.2 with the purpose of finding out if the precept has consequences in the fiscal sphere and whether any kind of binding guideline can be extracted from this for the common legislator -as the first and main recipient- as well as for the other state powers. Lastly we run through tax regulations in force applicable to co-operatives, stressing only those basic aspects which can raise problems from the perspective of the aforementioned promotion mandate.

**Keywords**

Tax treatment, co-operatives, Constitution, promotion, taxation