



TAX FOR NAVIGATION AIDS T0

3. The taxable activity is the using of the service of maritime signals.

4. The gross tax payable is:

TAX FOR NAVIGATION AIDS T-0	COEF.	BASIC AMOUNT (A) €	BASIC AMOUNT (C) €	AMOUNT €
A) Mercahnt vessels, fishing freezer vessels and in general , all those vessels affected by this tax: the result of multiplien nº G.T. of the vessel, with minimum 100 G.T., by the basic amount (A+C) and the coeficient 0,035 in the FIRST THREE CALLS OF EACH NATURAL YEAR IN AN SPANISH PORT.	0,035	0,29	1	0,010150
	0,035	1	0,28	0,009800
B) vessels dedicated to high-seas Fishing:				
b1) Vessels based in an Spanish Port: the result of multiplying nº G.T. by the basic amounts (A+C) in each natural year	1	0,29	1	0,290000
	1	1	0,28	0,280000
b2) Vessels not based in an Spanish Port: 20% of b1) with validity for a 30 days period. The amount will be demanded for similar periods up to a maximum of 100% on each natural year.				
C) Vessels and ships dedicated to inshore or coastal fishing:				
c1) Vessels and ships based on an Spanish Port: the result of multiplying the basic amounts (A+C) by the coeficient 50 on each natural year.	50	0,29	1	14,50000
	50	1	0,28	14,00000
c2) Vessels and ships not based in an Spanish Port: 20% of c1) with validity for a 30 days period. The amount will be demanded for similar periods up to a maximum of 100% on each natural year.				
D) Recreational or sport motor boats 9 m or longer, and 12 m if they are sailing boats, that have to have navigation licence or office role or staffing:				
d1) Vessels and ships based in a spanish port: the result of multiplying basic amounts (A+C) by the lenght of the ship, in meters, by the beam, in meters, and by coeficient 16 on each natural year.	16	0,29	1	4,64000
	16	1	0,28	4,48000
d2) Vessels and shipg not based in a Spanish port: 20% of d1) with validity for a 30 days period. The amount will be required for similar periods up to a 100% of it, on each natural year.				
(*) (E) Recreational and sports motor boats with lenght under 9 m, that will have to have certificated of navigation licence or office role or staffing, without prejudice of the provision on the artº 171.e) of this law:				
e1) Vessels and ships based on spanish port: the result of multiplying the basic amounts (A+C) by the lenght of the ship, in meters, by the beam, in meters, and by coeficient 40, only once and indefinite validity.	40	0,29	1	11,6000
	40	1	0,28	11,2000
e2) Vessels and ships not based in a spanish port: 20% of d1) with a 30 days period validity. The amount will be demanded by similar periods up to 100% of it every natural year.				

(*) artº 8 paragraph 3.e. Exempt from taxation sailing boats up to 12 m, only referring to navegation aids tax.