

## T1 VESSEL TAX (PORT DUES)

3. The taxable activity is the using of port waters ands service areas by vessels.

4. The gross tax is the following:

4. The gross tax is the following.  ZONE I	Short distance Maritime			Not Short distance		
	Ser		ervice Basic		maritime service Basic	
T1 VESSEL TAX (PORT DUES)	Coef.	Coef. APA	amount S €	Amount (	amount B €	Amount €
1º) Berth not given under concesion						
a) B. Berthing alonside	1,00	1,26	1,20	1,5120	1,43	1,8018
b) B. Berthing by the bow, board to board, at a buoy or at anchor.						
	0,80	1,26	1,20	1,2096	1,43	1,4414
On Deathing along a single control of the si						
2º) Berthing place given under concession or authorisation.						
a) B. Berthing or anchoring with water space berthing alonside	0.60	1.00	4.00	0 0072	1 42	4 0044
1.) B. Berthing alongside	0,60	1,26	1,20	0,9072	1,43	1,0811
2.)B. Berthing by the bow, board to board, at a buoy or to fix points not						
considered as berth, and anchored.	0,50	1,26	1,20	0,7560	1,43	0,9009
b) B. Berthing or anchored with no room or not enogh water room in	0,00	',	1,20	0,, 000	1,10	0,000
concesion or authorisation.						
1.) B. Berthing alongside	0,70	1,26	1,20	1,0584	1,43	1,2613
2.)B. Berthing by the bow, board to board, at a buoy or to fix points not						
considered as berth, and anchored.						
	0,60	1,26	1,20	0,9072	1,43	1,0811
3º) Berthing or anchoring in a CONCESIONED PORT	0,30					
4°) Berthing or anchoring only for provisioning, or repears (maximun 48 h). For						
longer stays, coresponding general regime will be applied for all the period.	ا م مح	4 00	4.00		4.40	0.4505
	0,25	1,26	1,20	0,3780	1,43	0,4505
5°) Stays and prolonged use, is excepted from the Tax section 1° y 4°						
a) B. Interior goods and passengers traffic	4,00	1,26			1,43	7,2072
b) B. dedicated to dregging and provisioning.	4,67	1,26			1,43	8,4144
c) B. afloat in construction, big repair, transformation, also ships for scrapping,						
outside a shipyard	1,33	1,26			1,43	2,3964
d) B. afloat in construction, big repair, transformation, also ships for scrapping,						
in a shipyard	0,50	1,26			1,43	0,9009
<ul> <li>e) B. Fishing boats, when they are in a biological arrest, close season or that doing</li> <li>f) B. judicial deposit.</li> </ul>	0,45 1,00	1,26 1,26			1,43 1,43	0,8108 1,8018
g) B.inactive, even fishing boats and floating equipment.	4,67	1,26			1,43	8,4144
h) B. Tugs, mooring, pilot and other Port services.	2,33	1,26			1,43	4,1982
i) others B. with stay longer than a month, counting from the end of that period.						
1) Gardes B. With Stay longer than a month, counting from the end of that period.	4,67	1,26			1,43	8,4144
6°)B. to or from dry dock or floating dock, slipway or beaching installation	2,00	1,26	1,20	3,0240	1,43	3,6036
7°)B. Cruise Ship ( the coef. Are compatibles with parts 1°,2° y 3°)						
a) In general	0,70	1,26			1,43	1,2613

b) When they call a base port, in agreement to the definition in the contenida en el annex II of this Law c) When belonging to the same cruise company, in agreement with the definition inside the Annex II of this Law, as long as in total they have at least 12 calls in one year as a home port or 8 calls if it is a seasonal traffic (when it happens in three months)	0,56	1,26			1,43	1,0090
	0,50	1,26			1,43	0,9009
8°)A. Those doing the load or unload of the goods on wheels, as pure ro-ro, ro-pax, con-ro and ferry (the coef. Are compatible 1°,2° y 3°)						
a) In general	0,90	1,26	1,20	1,3608		
b) When is included in a Regular Shipping Line, in agreement with the definition of regular shipping line included in Annex II of the Law	0,60	1,26	1,20	0,9072		
9°)B. When they belong to interisland Regular Shipping lines in the same archipela	0,25					
10°)B. Those using GNL to navegate in deep seas, and also to ships that when in port use GNL or onshore power supply for their auxiliary engines.	0,50	1,26	1,2	0,7560	1,43	0,9009

POINT III	Coef.	Coef. APA	Basic amount S €	Amount (	Basic amount B €	Amount €
2º) Ships anchored in zone II or outside port waters, the tax amount is one-hundredth of the G.T., with a minimun of 100 G.T., per natural day of stay or fraction, multiplied by basic amount B, or S and by correction coef. and by the following coeficients:						
a) B. Anchored in no concesioned waters     1.) in General	0,80	1,26	1,20	1,2096	1,43	1,4414
2.) B. In repair, being this repairs held by outside staff, but not the crew of the ship and ships doing provisioning.	0,48	1,26	1,20	0,7258	1,43	0,8649
3.)B Those ships using LNG for sailing in deep seas, an also those that when at port, use LNG or onshore power supply for auxiliary engines.	0,5	1,26	1,20	0,7560	1,43	0,9009
b) B. Anchored in concesioned waters		1,26	1,20		1,43	
1.) in General	0,40	1,26	1,20	0,6048	1,43	0,7207
2.) B. In repair, being this repairs held by outside staff, but not the crew of the ship and ships doing provisioning.	0,24	1,26	1,20	0,3629	1,43	0,4324
3.) B. Those using LNG, excluded those dedicated to transport LNG.	0,5	1.26	1,20	0,7560	1,43	0,9009

In this cases, the tax will accrue from the fourth day of the stay, except when they have previously operated in the cases a) y b), in which case it will accrue from the day when those operations started.