

T2 - PASSENGER TAX

3. This tax will be demanded when embarking passengers, disembarking passengers or passenger transit and, also in the case of vehicles.

4. The applicable gross amount for each passenger and vehicle in passenger regime will be the result of the basic amount P, the correction coefficient for the passenger tax corresponding to explained in artº 7 g) and next coefficients, as appropriate.

CONCEPTO	Coef.	Coef. APA	Basic Amount P €	Amount €	Apart. d) reg.marit.serv.	Total €
a) No concesioned berth and Passenger Terminal						
1º) General case:						
1.) Passenger in transport regime emb/disemb. Between Shengen countries .	0,75	1,26	3,23	3,0524	0,80	2,4419
2.) Passenger in transport regime emb/disemb. Between NON Shengen countries.	1,00	1,26	3,23	4,0698	0,80	3,2558
3.) Cruise passengers when starting or ending itinerary at the Port, from the embarking/disembarking day, respectivaly.	1,20	1,26	3,23	4,8838		
4.) Cruise passengers at starting or ending itinerary at the port when spending more than one day at the port, except the embarking and disembarking day. In this case, the total amount of the tax will be applied by passenger and day or fraction of the stay in port after the embarking day or previous day of disembarking.	0,75	1,26	3,23	3,0524		
5.) Cruise passengers calling at the port. In this case, the total amount of the tax will be applied by passenger and day or fraction of the stay at Port.	0,75	1,26	3,23	3,0524		
6.) Motorcycles and 2 wheels vehicles in passenger regime embarking or disembarking	1,30	1,26	3,23	5,2907	0,80	4,2326
7.) Cars and similar vehicles in passenger regime, embarking or disembarking, including trailers elements, up to a total length of 5 meters.	2,90	1,26	3,23	11,8024	0,80	9,4419
8.) Cars and similar vehicles in passenger regime, embarking or disembarking, including trailer elements, with a total length of more than 5 meters.	5,80	1,26	3,23	23,6048	0,80	18,8839
9.) Buses and other colective transport vehicles in passenger regime, embarking or disembarking.	15,60	1,26	3,23	63,4889	0,80	50,7911

* Drivers of trucks subjeto to Goods Tax are exempt of passenger Tax.

2º) When navigation is exclusively inside port service areas, or internal maritime waters as estuaries and bays.						
1.) Passengers embarking or disembarking	0,02	1,26	3,23	0,081		
2.) Motorcycles and 2 wheels vehicles embarking or disembarking	0,40	1,26	3,23	1,628		
3.) Cars and similar vehicles, embarking or disembarking, including trailers elements, up to a total length of 5 meters.	0,90	1,26	3,23	3,663		
4.) Cars and similar vehicles, embarking or disembarking, including trailer elements, with a total length of more than 5 meters.	1,80	1,26	3,23	7,326		
5.) Buses and other colective transport vehicles, embarking or disembarking.	3,00	1,26	3,23	12,2094		

3º) Passengers of local turistic trips or maritime excursions both embarking and disembarking included.						
1.) If the trip is not exclusively inside port area or interior estuaries or bays.	0,20	1,26	3,23	0,8140		
2.) If the trip is exclusively inside port waters or inside estuaries or bays.	0,04	1,26	3,23	0,1628		

b) Berth and Passenger Terminal granted in concesion or authorisation, the coef. Will be 50% of those indicated in part a)						
c) In Passenger Terminal granted in concesion or authorisation, but in which berths have not been granted in concesion or authorisation, the coef. Will be 75% of those indicated in part a)						
d) In the case of passengers and vehicles transported in passenger regime on ships doing Regular Line Services, the coef. Will be 80% of those indicated in part a) 1º) or those resulting of applying parts b) y c).						
e) In the case of passengers and vehicles transported in passenger regime in ships integrated in interisland maritime services in the same a archipelago, the coef. will be 20% of those indicated in part a) 1º) or those resulting of applyin parts b) y c).						