



# Puerto de Almería

Autoridad Portuaria de Almería

## T4 - FISHING TAX

**4. The taxable base is the market value of the fishing or their products, and will be determined by the following criteria:**

a) The obtained after fish auction at the fish market.

b) When it has not been sell at the fish market in the port, it will be determined by the average value of the same species riched in the auction in that same day, or, failing that, in the latest auction of the same species and characteristics.

Alternatively, it will be used the average market price of the previous week accredited by the competent body in the matter.

c) En the case that this price can not be fixed in the way expresed above, the Port Authority will fix it upon the normal market conditions.

**5. The type of rate will be the following**

### A) FISHING MARKET NOT CONCESIONED

Fish discharged from the sea

2,20%

OF THE BASE

Fish discharged by road

1,80%

OF THE BASE

### B) WITHOUT USING THE FISHING MARKET

Fish discharged from the sea

1,80%

OF THE BASE

Fish discharged by road

1,50%

OF THE BASE

### C) FISHING MARKET IN CONCESION OR AUTHORISATION

Fish discharged from the sea

0,40%

OF THE BASE

Fish discharged by road

0,30%

OF THE BASE