

T5- LEISURE AND SPORT BOATS TAX

3. This Tax will accrue when the leisure or sport boat comes into the Port Service Area, or when a berth or an anchoring area is assigned.

4. The Total amount is the following:

a) In inner-harbour or leisure facilities NOT concessioned or authorised which are totally in Area I or inner-Port waters, the total amount will be the result of adding the following concepts:

1º) For the access and stay of boats in a berth or anchored, the amount is the result of multiplying the occupied surface in square m, by the number of days, or fraction, by the basic amount E and by the corresponding coefficient in the following table:

Type of berthing or anchoring	Coef.	Amount E=0,124 €	Amount €
Berth from bow to dock, buoy and anchor at the bottom	1,00	0,124	0,1240
Berth from bow to dock and alongside dock	2,00	0,124	0,2480
Berth sideways to dock	3,00	0,124	0,3720
Dock alongside to another boat already berth	0,50	0,124	0,0620
Anchored to a weight at the bottom, buoy, or fix point.	0,60	0,124	0,0744
Anchored by their own means	0,40	0,124	0,0496

In areas with less than 2 m draft when low tide the coef. Will be 50% of previous data table.

2º) Service availability, the tax will be the result of multiplying the surface occupied by the boat, expressed in square meters, by the nº of days or fraction, by the basic amount E and by the following coefficients:

Water intake	0,07	0,124	0,0087
Electricity outlet	0,10	0,124	0,0124

The water or electricity consumption will be charged apart from this tax.

For the boats based in the Port, the amount of the tax will be 80% of parts 1º and 2º.