

T6 -Special use of transit areas TAX

The taxable event is the use of transit areas, specially enabled by the Port Authority, and excecptionally in maneuver areas, by the goods or transport elements for a period of more than:

In maritime disembarking or embarking operations and in maritime transit and inside traffic: 4 hours from entering the Service Area of the port or the disembarking, as appropriate, for those goods and transport elements in which the rolling elements transporting them where part or are going to be part of the matitime transport, and 48 h en other cases.

In the land transit operations: 4 h from entering the service area of the port.

The total Tax will be the resulting amount of multiplying the surface occupied in square meters, by the nº of days or fraction, by the basic amount T and by the corresponding coeficient of the following data table, depending in the duration of the occupancy:

Concept	Coef.	Basic Amount T €	Amount
Up to day 7°	1,00	0,105	0,1050
From day 8° to 15°	3,00	0,105	0,3150
From day 16° to 30°	6,00	0,105	0,6300
From day 31° to 60°	10,00	0,105	1,0500
From day 61° on	20,00	0,105	2,1000

As occupied surface it will be considered the smaller rectangle, containing the goods, transport element, material, machinery or deposited equipment