

T3 - GOOD TAX

This tax will accrue when the goods start their passing through the port service area.

The amount of this tax is:

I. In maritime freight terminals NOT granted in concession or authorisation:

a) When it comes to merchandise and transport elements exclusively of entering or leaving the port, the amount of the tax will be calculated with one of the following regimes:

1º. Simplified estimation regime: for vehicles that are transported as goods and for goods on transport elements that are mention below, the total amount will be the result of applying to each transport element or each vehicle transported as a good embarked or disembarked the amount obtained by the product of indicated coefficients in the following table multiplied by basic amount (M=2,65 €) and by corrector coefficient of the good tax corresponding to what is indicated in artº 7 g).

Type of loaded or unloaded transport elements	Coefficient	Basic Amount M €	Coefficient APA	Amount €
Containers <= 20' (including if applicable a transport platform up to 6,10 m.....	10,00	2,65	1,24	32,8600
Non-articulated truck with transport platform up to 6,10 m.....	10,00	2,65	1,24	32,8600
Containers >20' (including if applicable a transport platform over 6,10 m.....	15,00	2,65	1,24	49,2900
Articulated semi-trailer and trailer	15,00	2,65	1,24	49,2900
Non-articulated vehicle or articulated with platform over 6,10 m.....	15,00	2,65	1,24	49,2900
Articulated vehicle with transport platform up to 16,50 m in total length.....	15,00	2,65	1,24	49,2900
Non-articulated vehicle with transport platform (road train).....	25,00	2,65	1,24	82,1500
Vehicles transported as goods:				
Up to 2.500 kg. Of weight.....	0,50	2,65	1,24	1,6430
Over 2.500 kg. Of weight	2,00	2,65	1,24	6,5720

To those empty transport elements, except those transported as goods, amount in part a.2º) will apply

This regime will be applied upon request of taxable person to the total load transported corresponding to the same embarkment or disembarkment, in the same vessel.

2º. Regime by groups of goods: the total amount of the tax will be the result of adding quantities, in each case, of this following concepts:

Apply to each ton of embarked or disembarked goods the result of multiplying the basic amount (M) by the correction coefficient of the good tax corresponding by artº 7 g), and by coefficients in the next table, depending on the group of goods establish in Anex I of this Law:

Group of goods	Coefficient	Basic amount M €	Coefficient APA	Amount €
First	0,16	2,65	1,24	0,5258
Second	0,27	2,65	1,24	0,8872
Third	0,43	2,65	1,24	1,4130
Forth	0,72	2,65	1,24	2,3659
Fifth	1,00	2,65	1,24	3,2860

To apply, in case, to each unit or ton, embarked or desembarcked, of packaging, container, tanker truck or other recipient or transport element wich have or not the carater of missing or ephemeral and that is used to contain the goods in the transport, so th the vehicles, trailers and semi-trailers that, as elements of road transport, empty or not empty of goods, the result of multiplying the basic amount M by the corrector coefficient of the good tax corresponding by artº 7 g) and by the coefficients indicated in the following table:

Type of transport elements embarked or desembarcked.	Coefficient	Basic amount M €	Coefficient APA	Amount €
Containers <= 20' (including if applicable a transport platform up to 6,10 m. (per unit)	0,90	2,65	1,24	2,9574
Non-articulated truck with transport platform up to 6,10 m. (per unit)	0,90	2,65	1,24	2,9574
Plataform upt to 6,10 m (per unit).....	0,90	2,65	1,24	2,9574
Containers >20' (including if applicable a transport platform over 6,10 m.(per unit)	1,80	2,65	1,24	5,9148
Articulated semi-trailer and trailer . (per unit)	1,80	2,65	1,24	5,9148
Non-articulated vehicle with platform over 6,10 m.(per unit)	1,80	2,65	1,24	5,9148
Articulated vehicle with transport platform up to 16,50 m in total length. (per unit)	1,80	2,65	1,24	5,9148
Over 6,10 m platform (per unit).....	1,80	2,65	1,24	5,9148
Tractor head (per unit).....	0,60	2,65	1,24	1,9716
Non-articulated vehicle with trailer (road train)....	2,90	2,65	1,24	9,5294
Others not included in previous concept (per ton).....	0,50	2,65	1,24	1,6430