

TAX AND TAX PAYMENT (Art. 221-222)

The gross tax payable is calculated as application to the taxable amount the rate, depending on the operation and use intensity on port facilities, according to the attached table.

The base will be the market value of the fresh fish or fishing-products obtained according to the following criteria:

- a) Selling by auction in the strap of the port.
- b) If there has not been auctioned or sold in port, the average value obtained in auctions of the same type on the same day or previous auctions of the same type and features.
- c) If it can not be determined by above means the Port Authority shall be fix it taking in accordance with usual market conditions.

Using of not given in concession quay

Fish landed unloaded at sea	2.20%
Fish landed unloaded on land	1.80%

No use of strap quay

Fish landed unloaded at sea	1.80%
Fish landed unloaded on land	1.50%

Using of given in concession quay

Fish landed unloaded at sea	0.40%
Fish landed unloaded on land	0.30%