

TAX (Art. 214 - 216)

The gross tax payable is calculated as the product of the basic amount M (2.65 €), the correction coefficient of B3 tax (approved by APCS for the year) and the applicable coefficients as per below chart, being the result of adding up the quantities, if any, resulting from the following concepts:

SCHEME PER GROUPS

First goods group	0.16 €/ tons
Second goods group	0.27 €/ tons
Third goods group	0.43 €/ tons
Fourth goods group	0.72 €/ tons
Fifth goods group	1.00 €/ tons

	Unit	Ton
Containers <= 20' (including if applicable a transport platform up to 6.1 m.	0.9 €	
Non-articulated truck up to 6.10 m.	0.9 €	
Platform up to 6.10 m.	0.9 €	
Containers > 20' (including if applicable a transport platform up to 12.3 m.)	1.8 €	
Articulated semi-trailer and trailer up to 12.3 m.	1.8 €	
Non-articulated truck or articulated over to 6.10 m.	1.8 €	
Platform over to 6.10 m.	1.8 €	
Tractor units	0.6 €	
Articulated vehicle with several trailers or semi-trailers	2.9 €	
Other means not indicated above		0.5 €

SIMPLIFIED PROCEDURE FOR ESTIMATION

	€/cargo unit
Containers <= 20' (including if applicable a transport platform up to 6.1 m.)	10
Non-articulated truck up to 6.10 m.	10
Containers > 20' (including if applicable a transport platform up to 6.10 m.)	15
Articulated semi-trailer and trailer	15
Non-articulated truck over to 6.10 m.	15
Articulated truck up to 16.5 m	15
Non-articulated truck with trailer	25
Truck transported as good up to 2,500 kg	0,5
Truck transported as good over to 2,500 kg	2

OTHER CASES

Goods and associated transport elements on maritime transit	0.25
Goods and associated transport elements in loading/discharging on Regular Maritime Service for Short Distance	0.8
Goods and associated transport elements in loading/discharging RO/RO on Regular Maritime Service for Short Distance	0.6
Not applicable to goods and associated elements on maritime transit in last port in loading	
Not applicable to goods and associated elements on maritime transit in first port in discharging	
Goods and associated transport elements in loading/discharging on Maritime Service Inter-Island	0.2
Goods and associated transport elements in loading/discharging which are entering the port service zone by rail transport	0.75