

**TAX (Art. 240-241)**

The gross tax payable is calculated according to the type of vessel, being the basic amount A (0.29 €) + C (0.28 €):

A) Merchant vessels, freezer fish vessels and other vessels in the rate of application:

$GT \cdot A \cdot 0.035$  minimum 100 GT, for the first three ports of call in each calendar year

B) Vessels engaged in deep sea fishing:

B.1) With base in Spanish port.....GT\*A

B.2) Without base in Spanish port ..... quote of B.1) \*(n° days in Spanish water's / n° days natural year)

C) Vessels engaged in coastal fishing:

C.1) With base in Spanish port.....50\*A

C.2) Without base in Spanish port.....quote of C.1) \*(n° days in Spanish water's / n° days natural year)

D) Leisure or sport boats:

D.1) Boats with length over all  $\geq 9$  m. or  $\geq 12$  m. and sail propulsion with sailing license or functioning as an office:

- Once a year:

$\text{length} \times \text{breath} \times A \times 16$

- Without base in Spanish port, quote of D.1) \*(n° days in Spanish water's / n° days natural year)

$\text{length} \times \text{breath} \times A \times 16 \times (\text{n}^\circ \text{ days in Spanish water's} / \text{n}^\circ \text{ days natural year})$

D.2) Boats with length over all  $< 9$  m. and sail propulsion with sailing license or functioning as an office:

- Once and for all:

$\text{length} \times \text{breath} \times A \times 40$

- Without base in Spanish port, quote of D.1) \*(n° days in Spain's water/ n° days natural year)

$\text{length} \times \text{breath} \times A \times 140 \times (\text{n}^\circ \text{ days in Spanish water's} / \text{n}^\circ \text{ days natural year})$

Art. 241 bis. (RD 1/2014, January 25th)

Income tax for supporting Sociedad de Salvamento y Seguridad Marítima budget.