

**TAX (Art. 197 and 198)**

The gross tax payable is calculated as product of (GT/100) x hours of stay x amount, being the applicable basic amount B or S (1.43 and 1.20 €), the correction coefficients of B1 tax ( approved by APCS to the year) and the coefficient to the next tables.

**ZONE I**

ZONA I		
1	Berthing place NOT given under concession or authorization	
	Berthing alongside	1.00
	Berthing by the bow, board to board, at a buoy or at anchor	0.8
2	Berthing place given under concession or authorization	
	Berthing with water surface	
	Berthing alongside	0.6
	Berthing by the bow, board to board, at a buoy or at anchor	0.5
	Berthing without water surface	
	Berthing alongside	0.7
	Berthing by the bow, board to board, at a buoy or at anchor	0.6
3	Berthing / Anchorage at port given under concession	0.3
4	Berthing / Anchorage at Zone I only for being supplied or repairs, max. stay of 48 hrs	0.25
5	Long stay and using of Zone I. Stay of more than 7 days, min. GT of 0.5, stay calculated as per 24 hrs periods or its fraction	
	Berthing place NOT given under concession or authorization	
	Internal traffic vessels for goods and passengers service zone or internal water	4.00
	Vessels engaged on dredging from st day	4.67
	Vessels afloat under construction, major repairs, transformation or dismantling outside a shipyard	1.33
	Vessels afloat under construction, major repairs, transformation or dismantling inside a shipyard	0.5
	Fishing vessels affected by temporary fishing ban or lack of license	0.45
	Vessel under impounded vessels	1.00
	Inactive vessels	4.67
	Vessels engaged on port services from 1st day	2.33
	Vessels with stay > 1 month	4.67
6	In and out from dry or floating dock	
	From/since dry/floating dock, step or beached facility	2.00
7	Cruise ships	
	Calling Castellón as home port	0.7
	Stopover in home port	0.56
	Belonging to a company with home port engagement, min. 12 calls per year or 8 seasonal calls	0.5
8	Ro-ro, ro-pax, con-ro and ferry in overland traffic operations	
	Calling Castellón as home port	0.9
	Regular Maritime service	0.6
9	For vessels belonging to inter-island maritime services on the same archipelago	0.25
10	Vessels that use LNG for their propulsion on the high seas, as well as vessels that during their stay in port use LNG or electricity supplied from the dock	0.50

**ZONE II**

1 Berthing at Zone II		30% of ZONE I
2 Berthing in exempt docks in Zone I		50% of ZONE I
3 Vessels at anchor, the tax is due from the 4th day if there are no commercial operations		
Waters given under concession		
	General	0.4
	Vessels under repairs or being supplied	0.24
Waters NOT given under concession		
	General	0.8
	Vessels under repairs or being supplied	0.48
Vessels that use LNG as fuels, excluding those engaged in the transport of this fuel		0,5

**PER NUMBER OF PORT CALLS (Art. 201 and 202)**

In the port for vessels providing a maritime service to a particular type of traffic upon request from tax paying party, the tax is multiplied by the following coefficients:

	Maritime service factor	<b>Regular</b> Maritime Service factor
From 1 to 12	1.00	0.95
From 13 to 26	0.95	0.9
From 27 to 52	0.85	0.8
From 53 to 104	0.75	0.7
From 105 to 156	0.65	0.6
From 157 to 312	0.55	0.5
From 313 to 365	0.45	0.4
As from 356	0.35	0.3

1. **BONUSES (Art.245)**

The quota obtained may be applied to the appropriate bonuses approved by the Board of Directors of the APCS.