

Chapter II. Section 4. Subsection 2. Articles 205-210 RDL 2/2011, of September 5.

TAXABLE FACT (Art. 205)

Use by passengers, by their luggage and, where appropriate, by the vehicles that they embark or disembark on a passenger basis, of the docking facilities, land accesses, traffic lanes and other port facilities. Likewise, the provision of common services owned by the respective Port Authority from which users benefit without the need for a request, related to the above elements of the public domain.

LIABILITIES SUBJECTS (Art. 206)

The shipowner and the captain of the ship will be taxable persons. If the ship is consigned, the consignee of the ship will be a substitute taxpayer. The concessionaire or authorized in berths and maritime stations jointly granted in concession or authorization.

PAYMENT (Art. 207)

This fee will accrue when the embarkation, disembarkation or transit operation of the passengers and, where appropriate, of the vehicles begins.

TAX (Art. 208)

The gross tax payable is calculated as product of the basic amount P (3.23 €), the correction coefficient of B2 tax (approved by APCS for the year) and the applicable factors as per below chart.

Terminals not given under concession

PASSENGERS

Passenger traffic between Shengen countries	0.75 €/unit
Passenger traffic between non Shengen countries	1.00 €/unit
Passengers on tourist cruises at the starting or ending port	1.2 €/unit
Passengers on tourist cruises at the starting or ending port > 1 day of stay	0.75 €/unit

VEHICLES

Motorcycles/two-wheeled vehicles	1.3 €/unit
Cars and similar < 5m	2.9 €/unit
Cars and similar > 5m	5.8 €/unit
Buses and collective transport vehicles	15.6 €/unit

2. When navigation occurs exclusively in the waters of the port's service area, or in internal maritime waters such as estuaries and bays:

2nd 1 Passenger embarking or disembarking: 0.02.

2.º 2 Motorcycles and 2-wheeled vehicles embarking or disembarking: 0.40.

2.º 3 Tourist cars and similar vehicles in embarkation and disembarkation, including towed elements, with a total length of up to 5 meters long: 0.90.

2.º 4 Passenger cars and similar vehicles in embarkation and disembarkation, including towed elements, with a total length of more than 5 meters long: 1.80.

2.º 5 Coaches and other collective transport vehicles, embarking or disembarking: 3.00.

3.º Passengers on local tourist trips or on maritime excursions jointly by embarkation and disembarkation:

3.º 1 If the trip does not take place exclusively within the port's service area or in inland maritime waters such as estuaries or bays: 0.20.

3.º 2 If the trip occurs exclusively within the port's service area or in inland maritime waters such as estuaries or bays: 0.04.

b) In berths and maritime stations jointly granted in concession or authorization, the coefficients will be 50 percent of those indicated in letter a) above.

c) In maritime stations granted in concession or authorization, without the berths having been granted in concession or authorization, the coefficients will be 75 percent of those indicated in letter a).

d) In the cases of passengers in the transport regime and to the passenger vehicles transported by ships integrated in regular maritime services, the coefficients will be 80 percent of those indicated in the ordinal 1 of letter a) or of those that result from applying letters b) or c).

e) In the cases of passengers under the transport regime and vehicles under the passenger regime transported in ships integrated in inter-island maritime services in the same archipelago, the coefficients will be 20 percent of those indicated in ordinal 1 of the letter a) or those that result from applying letters b) or c). In the case of the Canary archipelago, these reduced coefficients will be 30 percent and will apply exclusively in the cases of passenger vehicles and in the cases of passengers in the transport regime resident in the Canary Islands Autonomous Community, transported in ships integrated in inter-island maritime services in the aforementioned archipelago. In accordance with the provisions of the jurisprudence of the Court of Justice of the European Union for exceptions to be admissible in the application of Community Regulation (EEC) 4055/86, said reduction coefficient is justified for reasons of general interest associated with the need to enhance the cohesion of the island territories that make up an archipelago and avoid the effects that the additional costs that double insularity entails for the economic development and competitiveness of the islands.

The reductions contemplated in the cases of letters d) and e) are incompatible with each other.