



TAX FOR NAVIGATIONAL AIDS (T-0)

It is applied to the use of maritime signalling service (art. 237)

This service consists of the installation, maintenance, control, and inspection of visual, acoustic, electronic or radioelectric devices, active or passive, aimed at improving the safety of navigation and ship movements within the Spanish coastal sea, and, where appropriate, confirming the position of ships in navigation. This service is provided by each Port Authority in its corresponding geographical area, except in some cases (art. 137).

It also includes the coastal maritime traffic control and assistance service provided by the Maritime Rescue and Safety Agency, SASEMAR, (art. 5.2 of Royal Decree-Law 1/2014, of 24 January, on infrastructure and transport reform and other economic measures).

TAXABLE PERSONS:

The shipowner, the master or skipper, with joint liability.

The substitute taxable persons are the ship's agent and the licence holder or authorized person in ports, basins, docks, piers, and other recreational berthing facilities granted under concession or authorisation (art. 238).

PAYMENT:

It is due as from the moment the ship begins to receive services in Spanish jurisdictional waters.

REGULATIONS:

- Royal Legislative Decree 2/2011 of 5 September approving the revised text of the Law on State Ports and the Merchant Marine (art. 137, art. 171, art.237 to 244). Official Spanish Gazette, BOE No. 253 of 20 November.
- Law 31/2022 of 23 December on General State Budget (LGSB) for the year 2023 (arts. 88 to 91 and Annex XII). Official Spanish Gazette No. 308 of 24 December.
- Any matter not provided for the above laws shall be regulated by the Law on Public fees and prices, the General Tax Law, and other regulatory provisions.

EXEMPTIONS (art. 171.e):

Sailboats under 12 metres length are exempt from this tax.

FULL AMOUNT:

Basic amount *Port Authority* (A) + Basic amount *SASEMAR* (C) = € 0.29 + € 0.28 = € 0.57



MERCHANT VESSELS

MERCHANT VESSELS	COEFF.	UNIT	FULL AMOUNT (Rate x coeff. x unit)	REMARKS
Merchant vessels, freezer vessels and any vessel to which the vessel tax is applied (art.240.1. a)	0.035	GT	€ 0.01995 x GT	Minimum 100GT. First 3 calls at a Spanish port every calendar year.
Deep and high deep sea fishing craft and vessels (art.240.1. b)				
BASED at a Spanish port	-	GT	€ 0.57 x GT	Each calendar year
NOT based at a Spanish port				By No. of days of stay
Shallow and coastal fishing craft and vessels (art.240.1.c)				
BASED at a Spanish port	50	-	€ 28.50	Each calendar year
NOT based at a Spanish port				By No. of days of stay

RECREATIONAL AND SPORTS BOATS

RECREATIONAL AND SPORTS BOATS	COEFF.	UNIT	FULL AMOUNT (Rate x coeff. x unit)	REMARKS
Boats with a length ≥ 9 m (motorboats) and >12 m (sailboats), holding a certificate from Spanish registry-navigation permit or dispatch or manning documentation. (art.240.1. d)				
BASED at a Spanish port	16	Sqm (length x beam)	€ 9.12 x sq m	Each calendar year
NOT based at a Spanish port				By No. of days of stay
Motorboats under <9 m with a Spanish certificate – navigation permit or dispatch or manning documentation. (art.240.1. e) Sailboats under 12m length are exempt (art.171. e)				
BASED at a Spanish port	40	Sqm (length x beam)	€22.80 x sq m	Only once and indefinite validity.
NOT based at a Spanish port				By No. of days of stay