



## VESSEL TAX (T-1)

It is applied to vessels for the use of port service area waters, port works and installations allowing maritime access to and stay at the berth or anchorage according to conditions established. (art. 194).

### TAXABLE PERSONS (art. 195):

The owner, the shipowner, and the master, with joint liability.

The substitute taxable persons are the ship's agent and the licence holder or authorised person at docks, piers and port berthing facilities granted under concession or authorisation. All are jointly and severally obliged to comply with the material and formal obligations deriving from the tax liability, without prejudice to the Port Authority to turn first to the holder of the concession or authorisation.

### PAYMENT (art. 196):

It is due as from the moment the vessel enters port service area waters.

### REGULATIONS:

- Royal Legislative Decree 2/2011 of 5 September approving the revised text of the Law on State Ports and the Merchant Marine (hereinafter TRLPEMM, art. 166, articles 194 to 204 and art. 245). Official Spanish Gazette 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.

### FULL AMOUNT (art. 197):

The following factors are needed to calculate the full amount (art. 197.1):

- Two types of basic amounts (art.202):  
**Basic amount B**= € 1.43  
**Basic amount S**= € 1.20. Only for vessels providing maritime services classified as Short Sea Shipping (SSS), in accordance with section 27 of Annex II of the TRLPEMM.
- Vessel gross tonnage (GT):  
The calculation is made by the hundredth part of the vessel GT, with a minimum of 100 GT, except for long stays (50 GT instead).
- Period of stay: It is calculated in periods of one hour or fraction thereof with a minimum of 3 hours per call and a maximum of 15 hours per call every 24 hours.  
Anchoring in Zone II shall be calculated separately from the time that may correspond to other uses of the port service area and port works and installations made by the vessel.

The vessel tax is calculated as the product of the hundredth part of the vessel GT (GT/100) for the periods of stay, the applicable basic amount (B or S), the correction coefficient (1 in the Port Authority of Las Palmas according to art. 166) and the corresponding coefficients:

$$1.43 \text{ or } 1.20 \times 1 \times \text{Coefficients} \times \text{GT}/100 \times \text{periods of stay}$$



➤ Berth place **NOT** given under concession or authorisation. Zone I (art. 197.a):

VESSEL / ACTIVITY	Coeff.	Min. GT	Side berthing at docks and piers (Coeff. = 1)	REST (by the bow, alongside, at buoys or fixed points, anchored) (Coeff. =0.80)
<b>Anchorage area: Zone I</b>				
<i>Basic amount B</i>				
<b>1. General (art.197.1)</b>		<b>100 GT</b>	<b>1.43€ /hour</b>	1.4400 €/hour
d. Only for bunkering, supply or repairs (max. 48 hours)	0.25	100 GT	0.3575 € /hour	0.2860 €/hour
e.1 Internal traffic vessels (cargo and passengers) within port service area or inland maritime waterways (estuaries or bays)	4.00	50 GT	5.72 € / day	N/A
e.2. Vessels for dredging or supplying	4.67	50 GT	6.6781 €/day	N/A
e.3. Vessels afloat under construction, major repairs, conversion, or scrapping, outside a shipyard.	1.33	50 GT	1.9019 €/day	N/A
e.4. Vessels afloat under construction, major repairs, conversion, or scrapping, inside a shipyard.	0.50	50 GT	0.7150 €/day	N/A
e.5. Fishing vessels during biological standstill, closed season or without licence.	0.45	50 GT	0.6435 €/day	N/A
e.6. Vessels in legal deposit.	1.00	50 GT	1.43 €/day	N/A
e.7. Inactive vessels, including fishing vessels and floating crafts.	4.67	50 GT	6.6781 €/day	N/A
e.8. Vessels for port services such as towage, mooring, pilotage...	2.33	50 GT	3.3319 €/day	N/A
e.9. Vessels exceeding one-month stay, as from the end of this month.	4.67	50 GT	6.6781 €/day	N/A
f. No berthing or anchorage in port. Access to/departure from drydock, floating dock, slipway...	2.00	100 GT	2.86 €/entrance and also departure	N/A
g.1. Cruise ships, in general.	0.70	100 GT	1.0010 €/hour	0.8008 €/hour
g.2. Cruise ships (Home port).	0.56	100 GT	0.8008 €/hour	0.6406 €/hour
g.3. Cruise ships belonging to the same company. Min. 12 calls/year as home port or 8 calls if seasonal (all calls within a quarter)	0.50	100 GT	0.7150 €/hour	0.5720 €
<i>Basic amount S</i>				
<b>1. General (art.197.1)</b>		<b>100 GT</b>	<b>1.20€ /hour</b>	0.96 € / hour
h.1. Roro or ro-pax vessels, con-ro vessels and ferries in general.	0.90	100 GT	1.08 €/hour	0.8640 €/hour
h.2. Roro or ro-pax vessels, con-ro vessels and ferries in regular maritime service.	0.60	100 GT	0.72 €/hour	0.5760 €/hour
i. Vessels belonging to inter-island maritime services on the same archipelago.	0.25	100 GT	0.30 €/hour	0.24 €/hour



- Berth place given **UNDER** concession or authorisation **WITH** water space under concession or authorisation or **WITHOUT** water space or insufficient water space. Zone I (art. 197.b):

VESSEL / ACTIVITY  Anchorage area: Zone I  <i>Basic amount B (1.43€)</i>	Coeff.	Min. GT	Side berthing at docks and piers		REST (by the bow, alongside, at buoys or fixed points, anchored)	
			WITH water space Coeff. 0.60	WITHOUT water space or insufficient Coeff. 0.70	WITH water space Coeff. 0.50	WITHOUT water space or insufficient Coeff. 0.60
			<b>1. General (art.197.1)</b>		100 GT	0.8580 €/hour
d. Only for bunkering, supply or repairs (max. 48 hours)	0.25	100GT	0.2145 €/hour	0.2503 €/hour	0.1788 €/hour	0.2145 €/hour
e.1 Internal traffic vessels (cargo and passengers) within port service area or inland maritime waterways (estuaries or bays)	4.00	50 GT	3.4320 €/day	4.0040 €/day	N/A	N/A
e.2. Vessels for dredging or supplying	4.67	50 GT	4.0069 €/day	4.6747 €/day	N/A	N/A
e.3. Vessels afloat under construction, major repairs, conversion, or scrapping, outside a shipyard.	1.33	50 GT	1.1411 €/day	1.3313 €/day	N/A	N/A
e.4. Vessels afloat under construction, major repairs, conversion, or scrapping, inside a shipyard.	0.50	50 GT	0.4290 €/day	0.5005 €/day	N/A	N/A
e.5. Fishing vessels during biological standstill, closed season or without licence.	0.45	50 GT	0.3861 €/day	0.4505 €/day	N/A	N/A
e.6. Vessels in legal deposit.	1.00	50 GT	0.8580 €/day	1.0010 €/day	N/A	N/A
e.7. Inactive vessels, including fishing vessels and floating crafts.	4.67	50 GT	4.0069 €/day	4.6747 €/day	N/A	N/A
e.8. Vessels for port services such as towage, mooring, pilotage...	2.33	50 GT	1.9991 €/day	2.3323 €/day	N/A	N/A
e.9. Vessels exceeding one-month stay, as from the end of this month.	4.67	50 GT	4.0069 €/day	4.6747 €/day	N/A	N/A
f. No berthing or anchorage in port. Access to/departure from drydock, floating dock, slipway...	2.00	100GT	N/A	N/A	N/A	N/A
g.1. Cruise ships, in general.	0.70	100GT	0.6006 €/hour	0.7007 €/hour	0.5005 €/hour	0.6006 €/hour
g.2. Cruise ships (Home port).	0.56	100GT	0.4805 €/hour	0.5606 €/hour	0.4004 €/hour	0.4805 €/hour
g.3. Cruise ships belonging to the same company. Min. 12 calls/year as home port or 8 calls if seasonal (all calls within a quarter)	0.50	100GT	0.4290 €/hour	0.5005 €/hour	0.3575 €/hour	0.4290 €/hour
<b>Basic amount S (1.20€)</b>						
<b>1. General (art.197.1)</b>		100GT	0.72 €/hour	0.84 €/hour	0.60 €/hour	0.72 €/hour
h.1. Roro or ro-pax vessels, con-ro vessels and ferries in general.	0.90	100GT	0.6480 €/hour	0.7560 €/hour	0.54 €/hour	0.6480 €/hour
h.2. Roro or ro-pax vessels, con-ro vessels and ferries in regular maritime service.	0.60	100GT	0.4320 €/hour	0.5040 €/hour	0.36 €/hour	0.4320 €/hour
i. Vessels belonging to inter-island maritime services on the same archipelago.	0.25	100GT	0.18 €/hour	0.21 €/hour	0.15 €/hour	0.18 €/hour

➤ ANCHORAGE in Zone II or outside port waters (art. 199):

ACTIVITY	Waters NOT given under concession (art.199.a)				Waters given under concession (art.199.b)		
	Coeff.	Min. GT	Full amount		Coeff.	Full amount	
			Amount B	Amount S		Amount B	Amount S
1st. General	0.80	100GT	1.1440 €/day	0.96 €/day	0.40	0.5720 €/day	0.48 €/day
2nd. Vessels under repairs (by non-crew members) and for bunkering or supplying at anchorage.	0.48	100GT	0.6864 €/day	0.5760 €/day	0.24	0.3432 €/day	0.2880 €/day
i. Vessels belonging to inter-island maritime services on the same archipelago.	0.25 & 0.80	100GT	---	0.24 €/day	0.25 & 0.40	---	0.12 €/day

In above cases, the tax becomes due from the fourth day of the stay, unless commercial operations other than those referred to in points (a) and (b) have been carried out previously. If so, it shall become due from the day on which such operations begin.

**REDUCTION COEFFICIENT AS PER NUMBER OF CALLS (art. 201.1):**

This tax shall be multiplied by the following coefficients according to the number of calls made in the same port by all the ships operating a maritime service to a given traffic and operated by the same shipping company or cruise company (or by different shipping companies belonging to a regular maritime service), and during the calendar year.

No. of PORT CALLS	General Coefficient	Coefficient for REGULAR maritime services
From call 1 to 12	1.00	0.95
From 13 to 26	0.95	0.85
From 27 to 52	0.85	0.75
From 53 to 104	0.75	0.65
From 105 to 156	0.65	0.55
From 157 to 312	0.55	0.45
From 313 to 365	0.45	0.35
From call 366	0.35	0.30

If the maritime service is regular, the coefficient shall be reduced by 5 hundredths.



## DISCOUNTS:

DISCOUNTS	%	Regulations
To encourage better environmental practice	5%	art. 245.1.a TRLPEDM
To encourage Quality in services provided	5%	art. 245.2.a TRLPEDM
<b>To attract, build loyalty and increase maritime traffic and services contributing to economic and social development:</b>		
<b><u>Cruise ships:</u></b>		
- Call at a Port Authority of Las Palmas (PALP) homeport	20%	
- Call at 3 PALP ports on the same itinerary	25%	
- Call at 2 PALP ports on the same itinerary	15%	
- Call at 1 PALP port and based at another PALP port	20%	
- In all other cases	5%	
- Call in low season (01 July to 31 August)	30%	
<b><u>Repairs in Zone I:</u></b>		
- Stay of 7 days or less.	40%	
- Long stay of more than 7 days for repairs made by companies authorised by PALP.	25%	
- Long stay of more than 7 days for repairs made by crew with materials acquired to authorised companies.	15%	
<b><u>Offshore activities:</u></b>		
Vessels for offshore activities -prospection and extraction of hydrocarbons. Stay longer than 180 days.		
- Zone I	30%	
- Zone II	20%	
art. 245.3 TRLPEDM and art. 88 and Annex XII of LGSB		
<b><u>Humanitarian Aid</u> (from 1st call)</b>		
	40%	
<b><u>Traffics in Port of Arinaga</u> (from 1st call):</b>		
- Vessels in cargo operations at terminals under concession/authorisation	15%	
- Vessels in cargo operations at terminals not under concession/authorisation.	30%	
- During the period the vessel is not carrying out cargo operations.	40%	
<b><u>Supply</u> (from 1st call in Zone I due to bad weather conditions)</b>		
	40%	
<b><u>Civil training ships</u> (stay for 7 days or less in Zone I)</b>		
	20%	
<b><u>Long-term stay vessels in Port of Arrecife</u> (from 1<sup>st</sup> call)</b>		
	40%	
<b><u>Ship to Ship fuel supply (vessels)</u></b>		
	30%	
<b><u>Liquefied Natural Gas (LNG) supply</u></b>		
	30%	



<b>Due to insularity, remoteness, and outermost situation of the Canary Islands.</b> It is applied to SSS vessels (basic amount S) on commercial operations of loading/unloading.	40%	art.245.5 TRLPEDM and art. 88 and Annex XII of LGSB (not compatible with art. 197.1.i) and h)
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DISCOUNTS	%	Regulations
<p><b>To strengthen and consolidate Spain as an international logistics platform.</b>  Maximum discount is applied on terminals of the Canary ports regarded as Atlantic logistics platform for Europe. It is applied to vessels loading or unloading 50% of containers in international maritime transit.  At the beginning of the year, a traffic estimate is provided to set the bonus percentage.  Not applicable to SSS vessels</p> <ul style="list-style-type: none"> <li>- From 25,000,001 GT</li> <li>- From 10,000,001 to 25,000,000 GT</li> <li>- From 5,000,000 to 10,000,000 GT</li> </ul>	<p>60%</p> <p>10% + [((total GT per year -10.000.000 GT)/1.000) x1/300] %</p> <p>10%</p>	<p>art. 245.4 TRLPEDM and art. 88 and Annex XII of LGSB.</p>