



PASSENGER TAX (T-2)

It is applied to the passengers, their luggage and, where appropriate, the vehicles they embark or disembark as passengers, for using the berthing facilities, land accesses, roads, and other port facilities, including general services related to these port public domain elements that are owned and provided by the Port Authority and which users benefit from without request.

TAXABLE PERSONS (art. 206):

The shipowner and the master, with joint liability.

The substitute taxable persons are the ship's agent and the licence holder or authorized person at berth places and maritime terminals granted under concession or authorisation jointly.

PAYMENT (art. 207):

It is due when passengers or associated vehicles start embarking, disembarking, or transiting.

REGULATIONS:

- Royal Legislative Decree 2/2011 of 5 September approving the revised text of the Law on State Ports and the Merchant Marine (hereinafter TRLPMM, art. 166, art. 205 to 210 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, final provision 20, 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. 208):

$$\text{Basic amount (P) x Correction coefficient} = \text{€ 3.23 x 1} = \text{€ 3.23 x coefficient x unit}$$

- Berths and maritime terminals NOT granted under concession or authorisation (art. 208.a):

PASSENGERS / VEHICLES embarking or disembarking (art 208.a)	COEFF.	FULL AMOUNT/ unit	Vessels in regular maritime service (art.208.d; Coeff. 0.80)
Passenger embarking/disembarking from vessel from/to Schengen countries	0.75	€ 2.4225	€ 1.9380
Passenger embarking/disembarking from vessel from/to NON-Schengen countries	1	€ 3.2300	€ 2.5840
Motorcycles and two-wheeled vehicles	1.30	€ 4.1990	€ 3.3592
Passenger cars and similar vehicles, embarking/disembarking, (inc. towed elements) up to 5 metres in length.	2.90	€ 9.3670	€ 7.4936
Passenger cars and similar vehicles, embarking/disembarking, (inc. towed elements) with more than 5 metres in length.	5.80	€ 18.7340	€ 14.9872
Buses and collective transport vehicles, embarking/disembarking	15.60	€ 50.3880	€ 40.3104
Passenger on local touristic trips or maritime excursions restricted to port service area	0.20	€ 0.6460	€ 0.5168



- Berths and maritime terminals **GRANTED** under concession or authorisation:

PASSENGERS / VEHICLES embarking or disembarking	COEFF.	GRANTED under concession or authorisation (art. 208.b)	Maritime Terminals granted <u>WITHOUT</u> berth under concession (art.208.c)	Vessels in Regular Maritime Services (art.208.d)	
				Under concession or authorisation (art. 208.b)	Without berth under concession (art. 208.c)
				0.50	0.75
Passenger embarking/disembarking from vessel from/to Schengen countries	0.75	€ 1.2113	€ 1.8169	€ 0.9690	€ 1.4535
Passenger embarking/disembarking from vessel from/to NON-Schengen countries	1	€ 1.6150	€ 2.4225	€ 1.2900	€ 1.9380
Motorcycles and two-wheeled vehicles	1.30	€ 2.0995	€ 3.1493	€ 1.6796	€ 2.5194
Passenger cars and similar vehicles, embarking/disembarking, (inc. towed elements) up to 5 metres in length.	2.90	€ 4.6835	€ 7.0253	€ 3.7468	€ 5.6202
Passenger cars and similar vehicles, embarking/disembarking, (inc. towed elements) with more than 5 metres in length.	5.80	€ 9.3670	€ 14.0505	€ 7.4936	€ 11.2404
Buses and collective transport vehicles, embarking/disembarking	15.60	€ 25.1940	€ 37.7910	€ 20.1552	€ 30.2328
Passenger on local touristic trips or maritime excursions restricted to port service area	0.20	€ 0.3230	€ 0.4845	€ 0.2584	€ 0.3876

Drivers of vehicles which are subject to goods tax are exempt from the passenger tax.

Inter-island Maritime Service (art.208.e):

PASSENGERS / VEHICLES embarking or disembarking	Berths and maritime terminals Inter-island maritime services (Coeff. 0.30)		
	<u>NOT</u> granted under authorisation or concession (art.208.a)	GRANTED under authorisation or concession (art.208.b)	GRANTED <u>WITHOUT</u> berth under concession (art.208.c)
Passenger embarking/disembarking from vessel from/to Schengen countries	€ 0.7268	€ 0.3634	€ 0.5451
Passenger embarking/disembarking from vessel from/to NON-Schengen countries	€ 0.9690	€ 0.4845	€ 0.7268
Motorcycles and two-wheeled vehicles	€ 1.2597	€ 0.6299	€ 0.9448
Passenger cars and similar vehicles, embarking/disembarking, (inc. towed elements) up to 5 metres in length.	€ 2.8101	€ 1.4051	€ 2.1076
Passenger cars and similar vehicles, embarking/disembarking, (inc. towed elements) with more than 5 metres in length.	€ 5.6202	€ 2.8101	€ 4.2152
Buses and collective transport vehicles, embarking/disembarking	€ 15.1164	€ 7.5582	€ 11.3373
Passenger on local touristic trips or maritime excursions restricted to port service area	€ 0.1938	€ 0.0969	€ 0.1454



DISCOUNTS (art. 245 and Annex XII):

- To attract, build loyalty and increase maritime traffic and services that contribute to economic and social development (art. 245.3), a discount will be applied to tourist cruise passenger: **20%**

PASSENGERS ON TOURISTIC CRUISES	COEFF.	Berths and maritime terminals		
		NOT granted under authorisation or concession (art.208.a)	GRANTED under authorisation or concession (art.208.b)	GRANTED WITHOUT berth under concession (art.208.c)
To be applied on the date of embarkation or disembarkation, at the starting or ending port, respectively.	1.20	€ 3.1008	€ 1.5504	€ 2.3256
To be applied at the starting or ending port when staying more than one day in port, except on embarkation or disembarkation days.	0.75	€ 1.9380	€ 0.9690	€ 1.4535
In transit, per day or period of stay in port				

- Due to insularity, remoteness, and outermost situation of the Canary Islands, it is applied to all maritime services connecting ports of general interest with other ports, except those located in the same archipelago (art. 245.5): **45%**

PASSENGERS / VEHICLES embarking or disembarking	Berths and maritime terminals		
	NOT granted under authorisation or concession (art.208.a)	GRANTED under authorisation or concession (art.208.b)	GRANTED WITHOUT berth under concession (art.208.c)
Passenger embarking/disembarking from vessel from/to Schengen countries	€ 1.3324	€ 0.6662	€ 0.9993
Passenger embarking/disembarking from vessel from/to NON-Schengen countries	€ 1.7765	€ 0.8883	€ 1.3324
Motorcycles and two-wheeled vehicles	€ 2.3095	€ 1.1547	€ 1.7321
Passenger cars and similar vehicles, embarking/disembarking, (inc. towed elements) up to 5 metres in length.	€ 5.1519	€ 2.5759	€ 3.8639
Passenger cars and similar vehicles, embarking/disembarking, (inc. towed elements) with more than 5 metres in length.	€ 10.3037	€ 5.1519	€ 7.7278
Buses and collective transport vehicles, embarking/disembarking	€ 27.7134	€ 13.8567	€ 20.7851
Passenger on local touristic trips or maritime excursions restricted to port service area	€ 0.3553	€ 0.1777	€ 0.2665