



GOODS TAX (T-3)

It is applied to cargo and cargo transport elements for the use of the berthing facilities, handling areas for the loading and unloading of vessels, access, roads and railways and other port facilities, included areas for goods in transit. (art. 211)

TAXABLE PERSONS (art. 212):

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

The substitute taxable persons are the ship's agent, or the agent, freight forwarder or logistics operator representing the goods. And the licence holder or authorised person if goods are handled in terminals or facilities given under concession or authorisation. They are obliged to comply with the material and formal obligations deriving from the tax liability.

PAYMENT (art. 213):

It is due when the goods enter the port service area.

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. 211 to 217 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. 214-217):

It shall be calculated according to one of the following two systems:

- Simplified estimated system: for vehicles being transported as goods and for goods transported in the transport elements.

Basic amount (M) x Correction coefficient = € 2.65 x 1= € 2.65 x transport element coefficient

- Cargo groups: It is calculated by adding the amounts corresponding to:

- every ton of cargo
- each unit or ton of equipment or transport element to transport the goods.

Basic amount (M) x Correction coeff. = € 2.65 x 1= € 2.65 x (cargo group) coefficient x unit or ton
+

Basic amount (M) x Correction coeff. = € 2.65 x 1= € 2.65 x transport element coefficient



- In maritime cargo terminals or facilities NOT granted under concession or authorisation (art. 214). (*)
Incompatible with each other:

| SIMPLIFIED ESTIMATED SYSTEM | Coeff. | Full amount per unit | | | | |
|---|--------|---|--|---|--|--|
| | | Maritime entry / exit – internal traffic art.214.a & d | Regular maritime service (*) art.216.b (Coeff. 0.80) | Regular marit. serv. for ro/ro, ro/pax, con/ro vessels and ferries (*) art.216.b (Coeff. 0.60) | Inter-island service within the same archipelago (*) art.216.c(Coeff. 0.20) | Maritime Transit arts.214.b & 216.a |
| Container <= 20' (inc. platform up to 6.10 m) | 10 | 26.50 € | 21.20 € | 15.90 € | 5.30 € | 6.6250 € |
| Rigid vehicle with box or platform up to 6.10m | | | | | | |
| Container > 20' (inc. transport platform over 6.10 m) | 15 | 39.75 € | 31.80 € | 23.85 € | 7.95 € | 9.9375 € |
| Semi-trailer and trailer | | | | | | |
| Rigid vehicle with box or platform over 6.10m | | | | | | |
| Articulated vehicle with box or platform up to 16.5 m. total length | 25 | 66.25 € | 53.00 € | 39.75 € | 13.25 € | 16.5625 € |
| Rigid vehicle with trailer (road train) | | | | | | |
| Vehicle transported as cargo, up to 2,500 kg. of weight. | 0.5 | 1.3250 € | 1.06 € | 0.7950 € | 0.2650 € | 0.3313 € |
| Vehicle transported as cargo over 2,500 kg. of weight. | 2 | 5.30 € | 4.24 € | 3.18 € | 1.06 € | 1.3250 € |

| CARGO GROUP | Coeff. | Full amount: (Transport element x unit) + (cargo group x ton) | | | | |
|---|--------|--|--|---|--|---|
| | | Maritime entry / exit – internal traffic art.214.a & d | Regular maritime service (*) art.216.b (Coeff. 0.80) | Regular marit. serv. for ro/ro, ro/pax, con/ro vessels and ferries (*) art.216.b (Coeff. 0.60) | Inter-island service within the same archipelago (*) art.216.c(Coeff. 0.20) | Maritime Transit art. 214.b & art. 216.a |
| Transport element | | | | | | |
| Container <= 20' (inc. platform up to 6.10 m) per unit | 0.9 | 2.3850 € | 1.9080 € | 1.4310 € | 0.4770 € | 0.5963€ |
| Box rigid vehicle up to 6.10m (per unit) | | | | | | |
| Platform up to 6.10 m (unit) | | | | | | |
| Container > 20' (inc. transport platform over 6.10 m) per unit | 1.8 | 4.7700 € | 3.8160 € | 2.8620 € | 0.9540 € | 1.1925 € |
| Semi-trailer and trailer (per unit) | | | | | | |
| Rigid vehicle with box or platform over 6.10m (unit) | | | | | | |
| Articulated vehicle with box or platform up to 16.5 m. total length | | | | | | |
| Platform over 6.10 m (per unit) | 0.6 | 1.5900 € | 1.2720 € | 0.9540 € | 0.3180 € | 0.3975 € |
| Tractor head (per unit) | | | | | | |
| Rigid vehicle with trailer (road train) (per unit) | 2.9 | 7.6850 € | 6.1480 € | 4.6110 € | 1.5370 € | 1.9213 € |
| Any other not included above (per ton) | 0.5 | 1.3250 € | 1.06 € | 0.7950 € | 0.2650 € | 0.3313 € |
| Cargo Group | | | | | | |
| FIRST | 0.16 | 0.4240 € | 0.3392 € | 0.2544 € | 0.0848 € | 0.1060 € |
| SECOND | 0.27 | 0.7155 € | 0.5724 € | 0.4293 € | 0.1431 € | 0.1789 € |
| THIRD | 0.43 | 1.1395 € | 0.9116 € | 0.6837 € | 0.2279 € | 0.2849 € |
| FOURTH | 0.72 | 1.9080 € | 1.5264 € | 1.1448 € | 0.3816 € | 0.4770 € |
| FIFTH | 1 | 2.6500 € | 2.12 € | 1.59 € | 0.53 € | 0.6625 € |



In **transshipment operations** (art. 214.c), the full fee will be **50%** of the corresponding tax for goods entering or departing by sea, as they are considered as unloading operations, provided that ships are berthed. If these operations are between vessels berthed alongside, it will be **30%** instead.

| SIMPLIFIED ESTIMATED SYSTEM | Full amount per unit | |
|---|--|--|
| | Transshipment ops. between berthed vessels (Coeff. 0.50) | Transshipment ops. between vessels berthed alongside (Coeff. 0.30) |
| Container <= 20' (inc. platform up to 6.10 m) | 13.25 € | 7.95 € |
| Rigid vehicle with box or platform up to 6.10m | | |
| Container > 20' (inc. transport platform over 6.10 m) | 19.8750 € | 11.9250 € |
| Semi-trailer and trailer | | |
| Rigid vehicle with box or platform over 6.10m | | |
| Articulated vehicle with box or platform up to 16.5 m. total length | | |
| Rigid vehicle with trailer (road train) | 33.1250 € | 19.8750 € |
| Vehicle transported as cargo, up to 2,500 kg. of weight. | 0.6625 € | 0.3975 € |
| Vehicle transported as cargo over 2,500 kg. of weight. | 2.65 € | 1.59 € |

| CARGO GROUP | Full amount: (Transport element x unit) + (Cargo group x ton) | |
|--|---|--|
| | Transshipment ops. between berthed vessels (Coeff. 0.50) | Transshipment ops. between vessels berthed alongside (Coeff. 0.30) |
| Transport element | | |
| Container <= 20' (inc. transport platform up to 6.10 m) per unit | 1.1925 € | 0.7155 € |
| Box rigid vehicle up to 6.10m (per unit) | | |
| Platform up to 6.10 m (unit) | | |
| Container > 20' (inc. transport platform over 6.10 m) per unit | 2.3850 € | 1.4310 € |
| Semi-trailer and trailer (per unit) | | |
| Rigid vehicle with box or platform over 6.10m (unit) | | |
| Articulated vehicle with box or platform up to 16.5 m. total length (per unit) | | |
| Platform over 6.10 m (per unit) | 0.7950 € | 0.4770 € |
| Tractor head (per unit) | | |
| Rigid vehicle with trailer (road train) (per unit) | 3.8425 € | 2.3055 € |
| Any other not included above (per ton) | 0.6625 € | 0.3975 € |
| Cargo group | | |
| FIRST | 0.2120 € | 0.1272 € |
| SECOND | 0.3578 € | 0.2147 € |
| THIRD | 0.5698 € | 0.3419 € |
| FOURTH | 0.9540 € | 0.5724 € |
| FIFTH | 1.3250 € | 0.7950 € |



- In maritime cargo terminals under concession or authorisation WITHOUT berth under concession or authorisation (art. 215.b). (*) *Incompatible with each other:*

| SIMPLIFIED ESTIMATED SYSTEM | Coeff. | Full amount per unit | | | | |
|--|--------|--|--|---|--|---|
| | | Maritime entry / exit – internal traffic art.215.b & d | Regular maritime service (*) art.216.b (Coeff. 0.80) | Regular marit. serv. for ro/ro, ro/pax, con/ro vessels and ferries (*) art.216.b (Coeff. 0.60) | Inter-island service within the same archipelago (*) art.216.c (Coeff. 0.20) | Maritime transit arts. 215.b & 216.a (Coeff.0.25) |
| Container <= 20' (inc. platform up to 6.10 m) | 10 | 21.20 € | 16.96 € | 12.72 € | 4.24 € | 5.30 € |
| Rigid vehicle with box or platform up to 6.10m | | | | | | |
| Container >20' (inc. transport platform over 6.10 m) | 15 | 31.80 € | 25.44 € | 19.08 € | 6.36 € | 7.95 € |
| Semi-trailer and trailer | | | | | | |
| Rigid vehicle with box or platform over 6.10m | | | | | | |
| Articulated vehicle with box or platform up to 16.5 m. total length | 25 | 53.00 € | 42.40 € | 31.80 € | 10.60 € | 13.25 € |
| Rigid vehicle with trailer (road train) | | | | | | |
| Vehicle transported as cargo, up to 2,500 kg. of weight. | 0.5 | 1.06 € | 0.8480 € | 0.6360 € | 0.2120 € | 0.2650 € |
| Vehicle transported as cargo over 2,500 kg. of weight. | 2 | 4.24 € | 3.3920 € | 2.5440 € | 0.8480 € | 1.06 € |
| CARGO GROUP | Coeff. | Full amount: (Transport element per unit) + (cargo group per ton) | | | | |
| | | Maritime entry / exit – internal traffic art.215.b | Regular maritime service (*) (Coeff. 0.80) art.216.b | Regular marit. serv. for ro/ro, ro/pax, con/ro vessels and ferries (*) art.216.b (Coeff. 0.60) | Inter-island service within the same archipelago (*) art.216.c (Coeff. 0.20) | Maritime transit arts. 215.b & 216.a (Coeff.0.25) |
| Transport element | | | | | | |
| Container <= 20' (inc. transport platform up to 6.10 m) per unit | 0.9 | 1.9080 € | 1.5264 € | 1.1448 € | 0.3816 € | 0.4770 € |
| Box rigid vehicle up to 6.10m (per unit) | | | | | | |
| Platform up to 6.10 m (unit) | | | | | | |
| Container > 20' (inc. transport platform over 6.10 m) per unit | 1.8 | 3.8160 € | 3.0528 € | 2.2896 € | 0.7632 € | 0.9540 € |
| Semi-trailer and trailer (per unit) | | | | | | |
| Rigid vehicle with box or platform over 6.10m (unit) | | | | | | |
| Articulated vehicle with box or platform up to 16.5 m. total length (per unit) | | | | | | |
| Platform over 6.10 m (per unit) | 0.6 | 1.2720 € | 1.0176 € | 0.7632 € | 0.2544 € | 0.3180 € |
| Tractor head (per unit) | | | | | | |
| Rigid vehicle with trailer (road train) (per unit) | 2.9 | 6.1480 € | 4.9184 € | 3.6888 € | 1.2296 € | 1.5370 € |
| Any other not included above (per ton) | 0.5 | 1.06 € | 0.8480 € | 0.6360 € | 0.2120 € | 0.2650 € |
| Cargo group | | | | | | |
| FIRST | 0.16 | 0.3392 € | 0.2714 € | 0.2035 € | 0.0678 € | 0.0848 € |
| SECOND | 0.27 | 0.5724 € | 0.4579 € | 0.3434 € | 0.1145 € | 0.1431 € |
| THIRD | 0.43 | 0.9116 € | 0.7293 € | 0.5470 € | 0.1823 € | 0.2279 € |
| FOURTH | 0.72 | 1.5264 € | 1.2211 € | 0.9158 € | 0.3053 € | 0.3816 € |
| FIFTH | 1 | 2.12 € | 1.6960 € | 1.2720 € | 0.4240 € | 0.53 € |



- In maritime cargo terminals under concession or authorisation WITH berth under concession or authorisation (art. 215.a). (*) *Incompatible with each other:*

| SIMPLIFIED ESTIMATED SYSTEM | Coeff. | Full amount per unit | | | | |
|--|--------|---|--|--|---|---|
| | | Maritime entry / exit –internal traffic <small>art.215.a.1 & 4</small> | Regular maritime service (*) <small>art.216.b (Coeff. 0.80)</small> | Regular marit. serv. for ro/ro, ro/pax, con/ro vessels and ferries (*) <small>art.216.b (Coeff. 0.60)</small> | Inter-island service within the same archipelago (*) <small>art.216.c(Coeff.0.20)</small> | Maritime transit <small>arts. 215.a.2 & 216.a (Coeff.0.25)</small> |
| Container <= 20' (inc. platform up to 6.10 m) | 10 | 13.25 € | 10.60 € | 7.95 € | 2.65 € | 1.6563 € |
| Rigid vehicle with box or platform up to 6.10m | | | | | | |
| Container > 20' (inc. transport platform over 6.10 m) | 15 | 19.8750 € | 15.90 € | 11.9250 € | 3.9750 € | 2.4844 € |
| Semi-trailer and trailer | | | | | | |
| Rigid vehicle with box or platform over 6.10m | | | | | | |
| Articulated vehicle with box or platform up to 16.5 m. total length | 25 | 33.1250 € | 26.50 € | 19.8750 € | 6.6250 € | 4.1406 € |
| Rigid vehicle with trailer (road train) | | | | | | |
| Vehicle transported as cargo, up to 2,500 kg. of weight, except for FCEVs, BEVs or PHEVs up to 3,500 kg. | 0.5 | 0.6625 € | 0.53 € | 0.3975 € | 0.1325 € | 0.0828 € |
| Vehicle transported as cargo over 2,500 kg. of weight, except for FCEVs, BEVs or PHEVs over 3,500 kg. | 2 | 2.65 € | 2.12 € | 1.59 € | 0.53 € | 0.3313 € |
| CARGO GROUPS | Coeff. | Full amount: (transport element x unit) + (cargo group x ton) | | | | |
| | | Maritime entry / exit –internal traffic <small>art.215.a.1 & 4</small> | Regular maritime service (*) <small>art.216.b (Coeff. 0.80)</small> | Regular marit. serv. for ro/ro, ro/pax, con/ro vessels and ferries (*) <small>art.216.b (Coeff. 0.60)</small> | Inter-island service within the same archipelago (*) <small>art.216.c(Coeff. 0.20)</small> | Maritime transit <small>arts. 215.a.2 & 216.a (Coeff.0.25)</small> |
| Transport element | | | | | | |
| Container <= 20' (inc. transport platform up to 6.10 m) per unit | 0.9 | 1.1925 € | 0.9540 € | 0.7155 € | 0.2385 € | 0.1491 € |
| Box rigid vehicle up to 6.10m (per unit) | | | | | | |
| Platform up to 6.10 m (unit) | | | | | | |
| Container > 20' (inc. transport platform over 6.10 m) per unit | 1.8 | 2.3850 € | 1.9080 € | 1.4310 € | 0.4770 € | 0.2981 € |
| Semi-trailer and trailer (per unit) | | | | | | |
| Rigid vehicle with box or platform over 6.10m (unit) | | | | | | |
| Articulated vehicle with box or platform up to 16.5 m. total length (per unit) | | | | | | |
| Platform over 6.10 m (per unit) | | | | | | |
| Tractor head (per unit) | 0.6 | 0.7950 € | 0.6360 € | 0.4770 € | 0.1590 € | 0.0994 € |
| Rigid vehicle with trailer (road train) (per unit) | 2.9 | 3.8425 € | 3.0740 € | 2.3055 € | 0.7685 € | 0.4803 € |
| Any other not included above (per ton) | 0.5 | 0.6625 € | 0.53 € | 0.3975 € | 0.1325 € | 0.0828 € |
| Cargo group | | | | | | |
| FIRST | 0.16 | 0.2120 € | 0.1696 € | 0.1272 € | 0.0424 € | 0.0265 € |
| SECOND | 0.27 | 0.3578 € | 0.2862 € | 0.2147 € | 0.0716 € | 0.0447 € |
| THIRD | 0.43 | 0.5698 € | 0.4558 € | 0.3419 € | 0.1140 € | 0.0712 € |
| FOURTH | 0.72 | 0.9540 € | 0.7632 € | 0.5724 € | 0.1908 € | 0.1193 € |
| FIFTH | 1 | 1.3250 € | 1.06 € | 0.7950 € | 0.2650 € | 0.1656 € |



DISCOUNTS:

| DISCOUNTS | % | REGULATIONS |
|--|---|--|
| <p>To attract, build loyalty and increase maritime traffic and services that contribute to economic and social development:</p> | | |
| <p><u>Fruit & vegetables</u> From first ton since the first call of the year, exports only:</p> | 20% | |
| <p><u>Humanitarian Aid</u> (from 1st ton)</p> | 40% | art. 245.3 TRLPEMM and art. 88 and Annex XII of LGSB |
| <p><u>Traffics in Port of Arinaga</u> (from 1st ton):</p> <ul style="list-style-type: none"> - Vessels in cargo operations at terminals under concession / authorisation. - Vessels in cargo operations at terminals not under concession / authorisation. | 10% | art. 245.3 TRLPEMM and art. 88 and Annex XII of LGSB |
| | 25% | |
| <p>To strengthen and consolidate Spain as an international logistics platform. Only applicable to containers declared under the simplified maritime transit scheme and in terminals specialised in lo-lo container traffic with goods in international transit. It is calculated according to the amount of goods handled in the year. Full TEUs and empty TEUs are counted separately. At the beginning of the year, a traffic estimate is presented, which is used to set the provisional bonus percentage.</p> | | |
| <ul style="list-style-type: none"> - From 600,000 TEUs | 60% | art. 245.4 TRLPEMM and art. 88 and Annex XII of LGSB |
| <ul style="list-style-type: none"> - From 250,001 to 599,999 TEUs | 25% + [(Total No. of TEUs a year – 250,000) / 10.000] % (*) | |
| <ul style="list-style-type: none"> - From 0 to 100,000 TEUs | 20% | |
| <p>Due to insularity, remoteness, and outermost situation of the Canary Islands. It is applied to goods entering or leaving by sea for all services connecting the ports of these islands with other ports, except those of the archipelago itself.</p> | | |
| | 40% | art. 245.5 TRLPEMM and art. 88 and Annex XII of LGSB (not compatible with art. 216.b) |

(*) From 250,001 TEUs upwards, the 25% discount is increased by an additional 1% for every 10,000 TEUs or the proportional part thereof.