



FRESH FISH TAX (T-4)

It is applied to fishing vessels and boats in operation for the use of port service area waters and port works and facilities. It also includes the use of port facilities by fresh fish.

The payment of this tax entitles fishing vessels to remain in port for one month from their entry, in the position assigned by the Port Authority. At the end of this one-month period, the vessel will pay the vessel tax (T-1). In case of enforced inactivity due to bad weather, biological standstill, ban on coastal fishing, or lack of licence, the Port Authority will extend the period up to 6 months (art. 218).

TAXABLE PERSONS (art. 219):

The shipowner and the fish owner.

The substitute taxable persons are the person who makes the first sale on behalf of the owner and the licence holder or authorised person in fish markets given under concession or authorisation.

PAYMENT (art. 220):

It is due when the vessel or the fresh or frozen fish and their products 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, arts. 218 to 222). Official Spanish Gazette No. 253 of 20 November.
- 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.

TAXABLE BASE (art. 221):

It is set by the Port Authority considering the usual market conditions (art. 221.c). The applicable tax rate is that for fish unloaded by sea: 1.8% of the value below (art. 222.b) 1º).

GROUP	PRICE € / Kg.	TAX RATE
GROUP 1	€ 2.78	1.80%
GROUP 2	€ 2.09	1.80%
GROUP 3	€ 1.39	1.80%
GROUP 4	€ 1.04	1.80%
GROUP 5	€ 0.05	1.80%
GROUP 6	€ 0.06	1.80%
GROUP 7	€ 10.50	1.80%

If the fish type is not specified (list below), it shall be understood that it belongs to Group 1 (Others).



DETAILED LIST OF FISH SPECIES				
GROUP 1	GROUP 2	GROUP 3		
ABADEJO	ABAES	ACEDIA	DENTO	RATA
BOCINEGRO	AGUJAS	AGIOTE	GALLO	RAYA
BROTAS	BAILAS	ALETA DE RASA	GARAPELLO	RONCADOR
CABRILLAS	CONGRIOS	ALETA DE TIBURON	MEDREGAL	SALADO DE FACTORIA
CALAMARES	CHOCOS	ARAÑA	MORENA	SALADO SECO
CHERNES	DORADA	BACALAO FACTORIA	PALOMBO	SAMPIETRO
LENGUADOS	GALANA	BARRACUDA	PALOMETETA	SAMA
LUBINAS	HALIBUT	BESUGO	PALOMETON	SARGO
MERLUCILLAS	PALADO	BRECA	PAMPA	SEPIA
MERLUZA	PERROS	CABEZOTE	PARGO DE MERCADO	TIBURON
MEROS	SALADOS	CABEZUDO	PLATIJA	TIGRE
PEZ ESPADA	RAPE	CALE	PESCADILLA	TOLLO
SALMONETES	SAIFIA	CHACARONA	POTA	ZALEMA
VIEJAS		COLA DE TIBURON	PULPO	ZAPATA
VARIOS		JUREL	RACASIO	VARIOS
		LISA	RUBIO	
GROUP 4		GROUP 5	GROUP 6	GROUP 7
ALBACORAS	FRESCO FACTORIA	SUBPRODUCTO	SARDINA FACTORIA	ALMEJAS
ANJOBA	FULA			BOGAVANTES
ANTOÑITO	GALINA			CAMARONES
ARENQUE	HUEVAS			CANGREJOS
ATUN	LISTADOS			CARABINEROS
BACORETAS	LIRIO			GAMBAS
BERRUGATE	MARRAJO			LANGOSTINOS
BICA	JAREA			LAPAS
BOGA	OTROS TÚNIDOS			MARISCOS
BONITOS	PATUDOS			MEJILLONES
BURRO FACTORIA	PARGO FACTORIA			OSTRAS
BURRO MERCADO	RABILES			LANGOSTA
CORVINA	SABLE			
CHOPA	SARDINA			
CABALLA	SEDIOLA			
CAZON	TAZARTE			
CHICHARRO				