



SPORTS AND RECREATIONAL BOATS TAX (T-5)

It is applied to the sports or recreational craft for the use of port service area waters, service and supply intakes, and of the port works and facilities. They must not transport goods and passengers must not travel as if they were on a cruise ship or on a tourist excursion (art. 223).

TAXABLE PERSONS (art. 224):

The owner, the ship's agent or the captain or skipper, with joint liability.

The substitute taxable persons are the licence holder or authorized person in basins or port installations given under concession or authorisation.

PAYMENT (art. 225):

It is due when the boat enters port service area waters or when the berth or anchorage is available.

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. 223 to 230). 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.

FULL AMOUNT (art. 225):

It is calculated by multiplying the surface area of the boat (overall length by beam in sqm) by the number of days of stay by the basic amount (E)= € 0.124 by the corresponding coefficients (art. 226).

Boat area (sq m) x No. of days x Basic amount (E) € 0.124 x Correction coefficients

BASINS AND INSTALLATIONS MANAGED BY THE PORT AUTHORITY (ZONE I) (art. 226.a) 1)					
BERTH AND ANCHORAGE TYPE	Coeff.	Fixed coefficients (intakes)		FULL AMOUNT (sq m x days)	
		Water	Electricity	NO base at port	WITH base at port (Coeff. 0.80)
Front to pier mooring and to dead weight, buoy, or anchor	1.00	0.07	0.10	€ 0.1451	€ 0.1161
Front to pier with side pier installation	2.00			€ 0.2691	€ 0.2153
Side mooring at quay or pier	3.00			€ 0.3931	€ 0.3145
Berthed alongside another boat moored at quay or pier or moored alongside to another one	0.50			€ 0.0831	€ 0.0665
Anchored using a dead weight, buoy, or fixed point	0.60	---		€ 0.0744	€ 0.0595
Anchored with own means	0.40	---		€ 0.0496	€ 0.0397

Water and electricity consumption will be charged separately from this tax.



Boats based at port, i.e. authorised to stay for a period of 6 months or longer, will be charged 80% of this tax (art. 226.a.2). Boats in transit are authorised for a period of less than 6 months (art. 230).

If the boat is in Zone II or outside port waters, the tax will be 30% of the coefficient established in the above table, with water and electricity services remaining fixed.

BASINS AND INSTALLATIONS UNDER CONCESSION OR AUTHORISATION (ZONE I) (art. 226.b) *				
BERTH AND ANCHORAGE TYPE		Coeff.	WITH WATER SPACE UNDER CONCESSION OR AUTHORISATION (sq m x days)	WITHOUT WATER SPACE UNDER CONCESSION OR AUTHORISATION (Coeff. 1.8) (sq m x days)
General	Boats in transit	0.39	€ 0.0484	€ 0.0871
	Boats based at port	0.32	€ 0.0397	€ 0.0715
Sailing boat of <12m. long or motorboat of < 9 m. long (in transit)	In transit	0.15	€ 0.0186	€ 0.0335
	Based at port	0.10	€ 0.0124	€ 0.0004

(*) The Port Authority may demand the tax under the simplified estimated system unless the licensee or authorised person expressly waives. If so, a 25% discount is applied to the amount of this tax liability (art. 228.2).