



TAX FOR SPECIAL USE OF THE TRANSIT ZONE (T-6)

It is applied for the use of transit zone by cargo and transport elements -4 hours for wheeled elements and 48 hours in the rest of cases- from their entry into the port service area or their disembarkation.

Materials, machinery, or equipment are also subject to this tax, provided that they are duly authorised by the Port Authority which, not being considered as goods or transport items, remain in the port service area for continuous periods of more than 24 hours (art. 231).

TAXABLE PERSONS (art. 232):

The owner of the cargo, transport element, materials, machinery, or equipment.

The substitute taxable persons are the ship's agent, the freight forwarder or logistics operator. They are obliged to comply with the material and formal obligations arising from the tax liability.

PAYMENT (art. 233):

When the cargo and transport elements exceed time limits for using the transit zone, linked with the payment of cargo tax.

As for materials, machinery or equipment considered as cargo or transport elements, the tax shall be payable from the 24-hour period of stay in 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 TRLPEMM, art. 231 to 236). 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. 234):

Occupied area (sq m) x No. of days (full day or fraction thereof) x Basic amount (T = € 0.105) x Coeff.

No. of DAYS	COEFFICIENT	FULL AMOUNT (sq m x days)
Up to the 7 th day	1	€ 0.105
From the 8 th day to the 15 th	3	€ 0.315
From the 16 th to the 30 th	6	€ 0.630
From the 31 st to the 60 th	10	€ 1.050
From the 61 st onwards	20	€ 2.100

EXEMPTIONS (art. 236):

Holders of concessions or authorisations to occupy the public port domain for the stay of goods, transport elements, materials, machinery, or equipment in their areas under concession or authorisation, for which the corresponding occupation tax is paid.