

## T2 - PASSENGER TAX

(Title VII - Chapter II - Section 4 - Subsection 2  
of the Royal Legislative Decree 2/2011)

- 1.- The taxable activity is the using of Port fixed facilities by passengers and their vehicles.
- 2.- The taxable persons are the shipowner and the master. Should the vessel have an agent, this ship's agent to be considered as substitutive taxable persons.
- 3.- The tax is due when passengers or associated vehicles start embarking, disembarking or transiting.
- 4.- The gross tax payable by every passenger and associated vehicle is calculated as the product of the basic amount "P" (P=3,23 € from 2014), the correcting coefficient "1,00" (as set by APB for 2023) and the applicable factors as per below chart:

PASSENGERS TAX	Coefficient	Gross tax payable
a) On berths or terminals <b>NOT</b> given under concession or authorization:		
<b>1º General case</b>		
Passengers embarking or disembarking in traffics between Shengen countries	0,75	2,4225
Passengers embarking or disembarking in traffics between <b>NON</b> Shengen countries	1,00	3,2300
Passengers on touristic cruises in the starting or ending port, embarking or disembarking, to apply only on the date of embarkation or disembarkation.	1,20	3,8760
Passengers on touristic cruises in the starting or ending port, staying at the port for more than one day, exception made of the embarking or disembarking day (to apply per passenger and day or day fraction of stay at the next port for the embarking day or previous port for the disembarking day)	0,75	2,4225
Motorcycles and two-wheels vehicles	1,30	4,1990
Passenger cars and assimilated, embarking or disembarking, including any trailer with a maximum length of 5 m	2,90	9,3670
Passenger cars and assimilated, embarking or disembarking, including any trailer with length over 5 m	5,80	18,7340
Buses and collective transport vehicles, embarking or disembarking	15,60	50,3880

**NOTE:** Drivers of vehicles which are subject to payment of wharfage dues, will be exempted of paying Passengers tax.

## 2º Inland traffic

When sailing is restricted to Port inland waters or tidal inlet, or to ships engaged on local touristic trips, on every embarking or disembarking the amount of the tax will be:

Passenger	0,02	0,0646
Motorcycle	0,40	1,2920
Car up to 5 m	0,90	2,9070
Car over 5 m	1,80	5,8140
Buses	3,00	9,6900
<b>3º Passenger on local touristic trips or maritime excursions</b>		
Restricted to service zone of the port	0,04	0,1292
NON restricted to service zone of the port	0,20	0,6460

## REDUCTIONS TO THE TAX

b) With berth and terminal given under concession or authorization	0,50
c) With terminal given under concession or authorization	0,75
d) Regular Maritime services (passengers and vehicles)	0,80