

## T-3 GOOD TAX (WHARFAGE DUES)

(Title VII - Chapter II - Section 4 – Subsection 3  
of the Royal Legislative Decree 2/2011)

Art 211. The taxable activity is the handling of the goods through berthing facilities, handling areas, approach roads, road links, and any other port facility.

Art 212. The taxable persons are the ship-owner, the owner of the goods, and the master.

Should the vessel and the goods have an agent, this ship's agent and the good's agent (consignee other than good's owner), freight forwarder or logistics operator representing the goods to be considered as taxable persons.

Should the goods be handled through a facility which is given in concession or authorization, then the substitutive taxable person to be the holder of this concession or authorization through which the goods are received or shipped.

Art 213. The tax is due when the goods start circulating through the service zone of the port.

Art 214 - 215. The gross tax payable is calculated as the product of the basic amount **“M” (2,65€ from 05/07/2018)**, the correcting coefficient **“1,00” (as set by APB for 2023)** and the applicable coefficients from RDL 2/2011. The resulting gross tax is shown in the tables below for the following three cases:

- 1) Maritime terminals which are given under concession or under authorization WITHOUT berthing space. (CONTAINER, VEHICLES AND MULTIPURPOSE TERMINALS AND MOST CRUISE TERMINALS AND DRY AND LIQUID BULK ONES).
- 2) Maritime terminals which ARE NOT given under concession or authorization (Some operations at Moll Contradic and other on public use piers).
- 3) Within cargo maritime terminals which ARE given under concession or authorization WITH berth given under concession or authorization.

### 1) T3 Simplified estimated system.

Kind of transport element	Gross tax payable 1)	Gross tax payable 2)	Gross tax payable 3)	UNITS
Containers = < 20' (including if applicable a transport platform up to 6,10 m)	21,2000	26,5000	13,2500	€/unit
Non-articulated truck with transport platform up to 6,10 m	21,2000	26,5000	13,2500	€/unit
Containers > 20' (including if applicable a transport platform over 6,10 m)	31,8000	39,7500	19,8750	€/unit
Articulated semi-trailer and trailer	31,8000	39,7500	19,8750	€/unit
Non-articulated truck with transport platform over 6,10 m	31,8000	39,7500	19,8750	€/unit
Articulated vehicle with transport platform up to 16,50 m of total length	31,8000	39,7500	19,8750	€/unit
Non-articulated vehicle with transport platform (road train).	53,0000	66,2500	33,1250	€/unit
Vehicles being transported as goods:				
Vehicles FCEV, BEV or PHEV Up to 3.500 kg., others up to 2.500 kg.	1,0600	1,3250	0,6625	€/unit
Vehicles FCEV, BEV or PHEV over 3.500 kg., others Over 2.500 kg.	4,2400	5,3000	2,6500	€/unit

## 2) T3 As per groups of goods system

### 2.1 To the goods:

Goods group	Gross tax payable 1)	Gross tax payable 2)	Gross tax payable 3)	UNITS
First	0,3392	0,4240	0,2120	€/MT
Second	0,5724	0,7155	0,3578	€/MT
Third	0,9116	1,1395	0,5698	€/MT
Fourth	1,5264	1,9080	0,9540	€/MT
Fifth	2,1200	2,6500	1,3250	€/MT

### 2.2 To the equipment:

Kind of transport element	Gross tax payable 1)	Gross tax payable 2)	Gross tax payable 3)	UNITS
Containers = < 20' (including if applicable a transport platform up to 6,10 m)	1,9080	2,3850	1,1925	€/unit
Non-articulated truck with transport platform up to 6,10 m	1,9080	2,3850	1,1925	€/unit
Platform up to 6,10 m	1,9080	2,3850	1,1925	€/unit
Container > 20' (including if applicable a transport platform over 6,10 m)	3,8160	4,7700	2,3850	€/unit
Articulated semi-trailer and trailer	3,8160	4,7700	2,3850	€/unit
Non-articulated truck with transport platform over 6,10 m	3,8160	4,7700	2,3850	€/unit
Articulated vehicle with transport platform up to 16,50 m of total length	3,8160	4,7700	2,3850	€/unit
Platform over 6,10 m	3,8160	4,7700	2,3850	€/unit
Tractor unit	1,2720	1,5900	0,7950	€/unit
Non-articulated vehicle with transport platform (road train).	6,1480	7,6850	3,8425	€/unit
Any other not included above	1,0600	1,3250	0,6625	€/MT

**NOTE:** The system used to levy the tax is the one requested by ship's agent on the Summarized Import Declaration or on the Cargo Manifest for every single vessel.

## II.- Within cargo maritime terminals which ARE given under concession or authorization

### II.a) With berth given under concession or authorization

1º On loading or discharging	50 %
2º On maritime transit (through the terminal)	25 %
3º On transshipments (ship to ship)	20 %

### II.b) With berth NOT given under concession or authorization

80 %

### II.c) For inland waters traffic

20 %

Art 216. CORRECTION FACTORS (REDUCTIONS) for ALL groups above

a) To goods and associated transport elements on maritime transit (transshipment via shore)	<b>0,25</b>
b) Loading or discharging on Regular Maritime Service for Short Distance	<b>0,80</b>
Loading or discharging RO/RO on Regular Maritime Service for Short Distance	<b>0,60</b>
c) Loading or discharging on Maritime Service Inter-Islands	<b>0,20</b>
d) Goods being loaded or discharged which are entering the Port service zone by rail transport	<b>0,50</b>

NOTE: Items b) and c) above are not compatible.

**DEFINITIONS:**

**Maritime Service:** Service given by a Shipping Line and restricted to certain kind of traffic between certain ports.

**Regular Maritime Service:** A Maritime Service which is provided by a Shipping Line or group of Shipping Lines on a joint service, with a certain frequency, public access, publicity and 24 annual calls at the Port.

**Regular Maritime Service for Short Distance:** Any Maritime Service which is running among European ports and ports located on any non-European country which coastline lies on any sea surrounding Europe, including its islands and non-continental sovereignty territories.