

**T1 - VESSEL TAX (PORT DUES)**  
 (Title VII - Chapter II - Section 4 - Subsection 1  
 of the Royal Legislative Decree 2/2011)

1.- The taxable activity is the using of port waters and service areas by vessels.

2.- The taxable persons are the ship's owner and the master.

Should the vessel have an agent, this ship's agent will be considered the substitutive taxable person.

3.- The tax is due when the vessel enters waters on the APB service area.

4.- The gross tax payable is calculated as the product of the basic amount "B" or "S" (**1,43 € or 1,20 € from 2014**), the **correcting coefficient of T-1 tax (to be 1,00 as set by APB for 2023)** and the applicable coefficients as per below chart:

VESSEL TAX	Coefficient	BASIC AMOUNT (B)	BASIC AMOUNT (A)
ZONE I		NO Short distance maritime service	Short distance maritime service
		1,43 €	1,20 €
<b>Basic amount (B or S)</b>			
<i>Product of GT/100, minimum 100 GT, hours of stay or fraction (min 3 and max 15 every 24 hrs), correcting coefficient and applicable basic amount.</i>			
<b>FACTORS TO BE CONSIDERED</b>			
1° Berthing place NOT given under concession or authorization			
Berthing alongside	1,00	1,4300	1,2000
Berthing by the bow, board to board, at a buoy or at anchor	0,80	1,1440	0,9600
2° Berthing place given under concession or authorization			
a) Berthing or anchoring with water space			
Berthing alongside	0,60	0,8580	0,7200
Berthing by the bow, board to board, at a buoy or at anchor	0,50	0,7150	0,6000
b) Berthing or anchoring without water space or insufficient water space			
Berthing alongside	0,70	1,0010	0,8400
Berthing by the bow, board to board, at a buoy or at anchor	0,60	0,8580	0,7200
3° Berthing at port given under concession	0,30	0,4290	0,3600
4° Berthing at Zone I only for being supplied or repairs (max, stay of 48 hrs)	0,25	0,3575	0,3000

5° Long stay and using of Zone I, <i>Stay equal to or more than 7 days, GT/100 with a minimum 50 GT, stay calculated as per 24 hrs periods or its fraction,</i>			
• Internal traffic vessels (goods or passengers)	4,00	5,7200	
• Vessels engaged on dredging or supplying operations	4,67	6,6781	
• Vessels afloat under construction, major repairs, transformation or dismantling outside a shipyard	1,33	1,9019	
• Vessels afloat under construction, major repairs, transformation or dismantling inside a shipyard	0,50	0,7150	
• Fishing vessel on a biological stoppage or lack of license	0,45	0,6435	
• Vessel under Court deposit	1,00	1,4300	
• Inactive vessel, including fishing or any floating device	4,67	6,6781	
• Vessels engaged on port services	2,33	3,3319	
• Other vessel whose stay is exceeding a month (as from the end of this month)	4,67	6,6781	
6° In and out from dry or floating dock	2,00	2,8600	
7° Cruise ships (in general)	0,70	1,0010	
Calling Barcelona as home port	0,56	0,8008	
Belonging to a Company with home port engagement (min. 12 calls per year)	0,50	0,7150	
8° RO/RO Short Distance Maritime Service	0,90		1,0800
In case it's also Regular Maritime service	0,60		0,7200
9° For vessels belonging to Inter-island Maritime Services on the same archipelago	0,25		0,3000
10° Vessels powered by natural gas either during the port call use natural gas or electricity for auxiliary engines (not applicable to natural gas transport vessels unless for electricity)	0,50	0,7150	0,6000
<b>ZONE II</b>		<b>NO</b> Short distance maritime service	Short distance maritime service
Berthing only at Zone II (alternatively to Zone I)	30%		

#### Anchoring

*Product of GT/100 with a min GT of 100 units, per days of stay or fraction, per basic mount "B" or "S" and correcting coefficient, Applicable as from 4<sup>th</sup> day in case no commercial operations are being carried out,*

a) Waters NOT given under concession	0,80	1,1440	0,9600
Vessels under repairs or being supplied.	0,48	0,6864	0,5760
b) Waters given under concession	0,40	0,5720	0,4800
Vessels under repairs or being supplied.	0,24	0,3432	0,2880

5.-STAY DURING HOLLIDAYS TIME

Staying without carrying out any kind of commercial operations between 12:00 on Saturday (or 18:00 hours on the day previous to a holiday) up to 08:00 hrs on Monday (or the next day of the holiday) 5 hrs

6.- AS PER NUMBER OF PORT CALLS for a Maritime Service

From	To	Maritime service factor	Regular Maritime Service factor
1	12	1,00	0,95
13	26	0,95	0,90
27	52	0,85	0,80
53	104	0,75	0,70
105	156	0,65	0,60
157	312	0,55	0,50
313	365	0,45	0,40
As from 366	----	0,35	0,30