



**CORRECTION COEFFICIENTS 2014
PORT AUTHORITY OF CASTELLON**



Law 22/2013, of 26 December, 2013, General State Budgets for 2014.

COEFFICIENTS TO VESSEL'S, GOOD'S AND PASSENGER TAXES

Port Authority	Vessel's tax	Good's tax	Passenger tax
Castellón	1.05	1.15	1.05

These coefficients will be applied from 1st of January of 2014.





**PORT TAXES 2014. VESSEL TAX
PORT AUTHORITY OF CASTELLON**



TAX (Art. 197 and 198)

The gross tax payable is calculated as product of (GT/100) x hours of stay x amount, being the applicable basic amount B or S (1.43 and 1.20 €), the correction coefficients of B1 tax (after approval by APCS to 2014) and the coefficient to the next tables.

ZONE I

1	Berthing place NOT given under concession or authorization		
	Berthing alongside		1.00
	Berthing by the bow, board to board, at a buoy or at anchor		0.8
2	Berthing place given under concession or authorization		
	Berthing with water surface		
	Berthing alongside		0.6
	Berthing by the bow, board to board, at a buoy or at anchor		0.5
	Berthing without water surface		
	Berthing alongside		0.7
	Berthing by the bow, board to board, at a buoy or at anchor		0.6
3	Berthing / Anchorage at port given under concession		0.3
4	Berthing / Anchorage at Zone I only for being supplied or repairs, max. stay of 48 hrs		0.25
5	Long stay and using of Zone I. Stay of more than 7 days, min. GT of 0.5, stay calculated as per 24 hrs periods or its fraction		
	Berthing place NOT given under concession or authorization		
	Internal traffic vessels for goods and passengers service zone or internal water		4.00
	Vessels engaged on dredging from st day		4.67
	Vessels afloat under construction, major repairs, transformation or dismantling outside a shipyard		1.33
	Vessels afloat under construction, major repairs, transformation or dismantling inside a shipyard		0.5
	Fishing vessels affected by temporary fishing ban or lack of license		0.45
	Vessel under impounded vessels		1.00
	Inactive vessels		4.67
	Vessels engaged on port services from 1st day		2.33
	Vessels with stay > 1 month		4.67
6	In and out from dry or floating dock	From/since dry/floating dock, step or beached facility	2.00
7	Cruise ships		
	Calling Castellón as home port		0.7
	Stopover in home port		0.56
	Belonging to a company with home port engagement, min. 12 calls per year or 8 seasonal calls		0.5
8	Ro-ro, ro-pax, con-ro and ferry in overland traffic operations		
	Calling Castellón as home port		0.9
	Regular Maritime service		0.6





**PORT TAXES 2014. VESSEL TAX
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ZONE II

1 Berthing at Zone II		30% of ZONE I
2 Berthing in exempt docks in Zone I		50% of ZONE I
3 Vessels at anchor, the tax is due from the 4th day if there are no commercial operations		
Waters given under concession		
	General	0.4
	Vessels under repairs or being supplied	0.24
Waters NOT given under concession		
	General	0.8
	Vessels under repairs or being supplied	0.48

PER NUMBER OF PORT CALLS (Art. 201 and 202)

In the port for vessels providing a maritime service to a particular type of traffic upon request from tax paying party, the tax is multiplied by the following coefficients:

	Maritime service factor	Regular Maritime Service factor
From 1 to 12	1.00	0.95
From 13 to 26	0.95	0.9
From 27 to 52	0.85	0.8
From 53 to 104	0.75	0.7
From 105 to 156	0.65	0.6
From 157 to 312	0.55	0.5
From 313 to 365	0.45	0.4
As from 356	0.35	0.3





**PORT TAXES 2014. PASSENGER TAX
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TAX (Art. 208)

The gross tax payable is calculated as product of the basic amount P (3.23 €), the correction coefficient of B2 tax (as set by APCS for 2014) and the applicable factors as per below chart.

Terminals not given under concession

PASSENGERS

Passenger traffic between Shengen countries	0.75 €/unit
Passenger traffic between non Shengen countries	1.00 €/unit
Passengers on tourist cruises at the starting or ending port	1.2 €/unit
Passengers on tourist cruises at the starting or ending port > 1 day of stay	0.75 €/unit

VEHICLES

Motorcycles/two-wheeled vehicles	1.3 €/unit
Cars and similar < 5m	2.9 €/unit
Cars and similar > 5m	5.8 €/unit
Buses and collective transport vehicles	15.6 €/unit





**PORT TAXES 2014. TAX FOR NAVIGATION AIDS
PORT AUTHORITY OF CASTELLON**



TAX (Art. 240-241)

The gross tax payable is calculated according to the type of vessel, being the basic amount A (0.29 €):

- A) Merchant vessels, freezer fish vessels and other vessels in the rate of application:
 $GT \cdot A \cdot 0.035$ minimum 100 GT, for the first three ports of call in each calendar year

- B) Vessels engaged in deep sea fishing:
 - B.1) With base in Spanish port..... $GT \cdot A$
 - B.2) Without base in Spanish port $0.2 \cdot GT \cdot A$ valid for 30 days and applicable up to 5 times per calendar year

- C) Vessels engaged in coastal fishing:
 - C.1) With base in Spanish port..... $50 \cdot A$
 - C.2) Without base in Spanish port..... $0.2 \cdot 50 \cdot A$ valid for 30 days and applicable up to 5 times per calendar year

- D) Leisure or sport boats:
 - D.1) Boats with length over all ≥ 9 m. or ≥ 12 m. and sail propulsion with sailing license or functioning as an office:
 - Once a year:
 $length \times breath \times A \times 16$
 - Without base in Spanish port, valid for 30 days and applicable up to 5 times per calendar year:
 $length \times breath \times A \times 16 \times 0.2$

 - D.2) Boats with length over all < 9 m. and sail propulsion or with length over all < 12 m. and sail propulsion with sailing license or functioning as an office:
 - Once and for all:
 $length \times breath \times A \times 40$
 - Without base in Spanish port, valid for 30 days and applicable up to 5 times per calendar year:
 $length \times breath \times A \times 40 \times 0.2$





**PORT TAXES 2014. GOOD TAX
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TAX (Art. 214 - 216)

The gross tax payable is calculated as the product of the basic amount M (2.95 €), the correction coefficient of B3 tax (as set by APCS for 2014) and the applicable coefficients as per below chart, being the result of adding up the quantities, if any, resulting from the following concepts:

SCHEME PER GROUPS

First goods group	0.16 €/ tons
Second goods group	0.27 €/ tons
Third goods group	0.43 €/ tons
Fourth goods group	0.72 €/ tons
Fifth goods group	1.00 €/ tons

	Unit	Ton
Containers <= 20' (including if applicable a transport platform up to 6.1 m	0.9 €	
Non-articulated truck up to 6.10 m.	0.9 €	
Platform up to 6.10 m.	0.9 €	
Containers > 20' (including if applicable a transport platform up to 12.3 m.)	1.8 €	
Articulated semi-trailer and trailer up to 12.3 m.	1.8 €	
Non-articulated truck or articulated over to 6.10 m.	1.8 €	
Platform over to 6.10 m.	1.8 €	
Tractor units	0.6 €	
Articulated vehicle with several trailers or semi-trailers	2.9 €	
Other means not indicated above		0.5 €

SIMPLIFIED PROCEDURE FOR ESTIMATION

	€/cargo unit
Containers <= 20' (including if applicable a transport platform up to 6.1 m.)	10
Non-articulated truck up to 6.10 m.	10
Containers > 20' (including if applicable a transport platform up to 6.10 m.)	15
Articulated semi-trailer and trailer	15
Non-articulated truck over to 6.10 m.	15
Articulated truck up to 16.5 m	15
Non-articulated truck with trailer	25
Truck transported as good up to 2,500 kg	0,5
Truck transported as good over to 2,500 kg	2





**PORT TAXES 2014. GOOD TAX
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OTHER CASES

Goods and associated transport elements on maritime transit	0.25
Goods and associated transport elements in loading/discharging on Regular Maritime Service for Short Distance	0.8
Goods and associated transport elements in loading/discharging RO/RO on Regular Maritime Service for Short Distance	0.6
Not applicable to goods and associated elements on maritime transit in last port in loading	
Not applicable to goods and associated elements on maritime transit in first port in discharging	
Goods and associated transport elements in loading/discharging on Maritime Service Inter-Island	0.2
Goods and associated transport elements in loading/discharging which are entering the port service zone by rail transport	0.75





**PORT TAXES 2014. FISHING TAX
PORT AUTHORITY OF CASTELLÓN**



TAX AND TAX PAYMENT (Art. 221-222)

The gross tax payable is calculated as application to the taxable amount the rate, depending on the operation and use intensity on port facilities, according to the attached table.

The base will be the market value of the fresh fish or fishing-products obtained according to the following criteria:

- a) Selling by auction in the strap of the port.
- b) If there has not been auctioned or sold in port, the average value obtained in auctions of the same type on the same day or previous auctions of the same type and features.
- c) If it can not be determined by above means the Port Authority shall be fix it taking in accordance with usual market conditions.

Using of non-concessionned quay

Fish landed unloaded at sea	2.20%
Fish landed unloaded on land	1.80%

No use of strap quay

Fish landed unloaded at sea	1.80%
Fish landed unloaded on land	1.50%

Using of concessionned quay

Fish landed unloaded at sea	0.40%
Fish landed unloaded on land	0.30%





**PORT TAXES 2014. LEISURE CRAFT TAX
PORT AUTHORITY OF CASTELLON**



TAX (Art. 226)

The gross tax payable is calculated applying to the quantitative elements (way and intensity using of port facilities and length of stay) the tax and basic amount E (0.124 €), having €/unit of occupation and calendar day or fraction.

I- Within the installations designed for leisure-craft not under concession or authorised:

1. In Zone I		
Berthing alongside		3.00
Berthing by the bow with lateral dock facility		2.00
Berthing by the bow to the dock and board or anchor		1.00
Berthing board to board		0.50
Berthing at port with mooring buoy or fixed point		0.60
Anchoring with boats own equipment		0.40
2. For availability of services		
Water intake		0.07
Electricity intake		0.10

II- Within the installations designed for leisure-craft not under concession or authorised:

1. In Zone I	General	Sailing vessel with a length <12 m. or motorboat <9 m.
Transient vessels	0.39	0.15
Port-based vessels	0.32	0.10

