

TAX FOR NAVIGATION AIDS (LIGHT DUES)

In force since 26th January, 2014

Art. 240 Royal Legislative Decree 2/2011

(B.O.E.-Spanish Official State Bulletin- of 25th January, 2014) RLD 1/2014, 24th January, 2014

(B.O.E. of 30th December, 2014) Law 36/2014 (Ley de Presupuestos Generales Estado 2015)

Basic Amount (A + C) = (0.29 + 0.28) = 0.57 €

1. a) Tax for cargo vessels, freezer vessels, and, in general, those vessels subject to the vessel tax: 0.01995 €/GT (applicable to the first three calls in a Spanish port of the calendar year)

1.b) Tax for deep sea fishing vessels:

1. Based in a Spanish port: **0.57 €/GT** every calendar year.
2. Not based in a Spanish port: Fee established in the previous point divided among the number of days of a calendar year and multiplied by the number of days of stay in Spanish jurisdictional waters.

1.c) Tax for coastal fishing vessels:

1. Based in a Spanish port: **28.50 €/GT** every calendar year.
2. Not based in a Spanish port: Fee established in the previous point divided among the number of days of a calendar year and multiplied by the number of days of stay in Spanish jurisdictional waters.

1.d) Tax for recreational crafts with length ≥ 9 meters if propelled by machinery and **≥ 12 meters** if propelled by sail, required to have Spanish Certificate of Registry, Sailing license or Official Log Book:

1. Based in a Spanish port: **9.12 €/m²** every calendar year.
2. Not based in a Spanish port: Fee established in the previous point divided among the number of days of a calendar year and multiplied by the number of days of stay in Spanish jurisdictional waters.

1.e) Tax for recreational crafts with length < 9 meters if propelled by machinery, required to have Spanish Certificate of Registry, Sailing license or Official Log Book, without prejudice to article 171.e) of this Law:

1. Based in a Spanish port: **22.80 €/m²** one-time payment and with not expiration date.
2. Not based in a Spanish port: Fee established in the previous point divided among the number of days of a calendar year and multiplied by the number of days of stay in Spanish jurisdictional waters.

Art. 171.e) **All sailing crafts with length ≤ 12 meters will be exempt from this tax.**