

REBATES 2023

Tax to the passenger

1. Rebates on turnaround passengers

<u>Requirements</u>: Rebate on turnaround passengers. Only to be applied to those passengers that have initialized (embarked) or finalized (disembarked) their cruise in the Port of Barcelona. Those in transit will not benefit from discounts and will not be included in the counter.

Rebate:

From pax 10.001 to pax 20.000	5%
From pax 20.001 to pax 30.000	10%
From pax 30.001 to pax 40.000	15%
From pax 40.001 up	20%

The % will be calculated using the total turnaround passengers of the year. This percentage will be applied only to those calls included in the mentioned period.

Payment: at the end of the year

Tax to the Vessel

1. Rebate on the Energy Efficiency

<u>Requirements</u>: It will be applied to those ships using LNG as a propulsion or as hotelling system.

Rebate:

As a propulsion system10%

Payment: by invoice



2. Rebate on the reduction of NOx emissions

Requirements: It will be applied depending on the year of the cruise ship construction

Payment: by invoice

3. Rebates on Reduction of environmental impact

<u>Requirements:</u> It will be applied to the ships that at the moment of the call have one of the following certificates of good environmental management on force:

ESI (Environmental Shipping Index) with a value >= 20 CSI (Clean Shipping Index) in its Yelow modality or higher Green Award certificate

This bonus is incompatible with that defined in article 245.1.a of the Spanish Ports Law.

Rebate: 5%

Payment: by invoice

4. Rebates on the Christening Ceremony

<u>Requirements</u>: It will be applied if the ship is christened in the Port of Barcelona.

<u>Rebate</u>: 40% on the tax vessel during the stay at port the call of the christening ceremony.

Payment: To be discounted on the invoice.

Rebates to the tax to the vessel are incompatible. It will be applied the highest one.



NOTE:

By law the maximum possible rebate on all taxes is 40%

The APB shall apply the following rebates to the company or a corporate group